

Penalties upon collectors for extortion or oppression.

SEC. 29. *And be it further enacted,* That each and every collector, or his deputy, who shall exercise or be guilty of any extortion or oppression, under colour of this act, or shall demand other or greater sums than shall be authorized by law, shall be liable to pay a sum not exceeding three hundred dollars, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector and his deputies shall, if required, give receipts for all sums by them collected and retained in pursuance of this act.

Compensation.

SEC. 30. *And be it further enacted,* That there shall be allowed and paid for the services performed under this act: To each principal assessor, two dollars for every day employed in hearing appeals and making out lists agreeably to the provisions of this act, and four dollars for every hundred taxable persons contained in the tax list as delivered by him to the collector: To each assistant assessor, one dollar and fifty cents for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose being certified by the principal assessor and approved by the Comptroller of the Treasury, and three dollars for every hundred taxable persons contained in the tax list as completed and delivered by him to the principal assessor: and the assessors respectively shall be allowed their necessary and reasonable charges for books and stationery used in the execution of their duties.

Specific appropriation.

SEC. 31. *And be it further enacted,* That the allowances made as aforesaid to the assessors, shall be paid at the Treasury to the principal assessors respectively; for which purpose one hundred and fifty thousand dollars, to be paid out of any moneys in the Treasury not otherwise appropriated, are hereby appropriated.

President may appoint deputy post masters to act as collectors, &c. &c. in certain cases.

SEC. 32. *And be it further enacted,* That in cases where no person can be found in any collection district, or assessment district, to serve either as collector, principal assessor, or assistant assessor respectively, the President of the United States is hereby authorized to appoint one of the deputy postmasters in such districts, to serve as collector or assessor as the case may be; and it shall be the duty of such deputy postmaster to perform, accordingly, the duties of such officer.

Separate accounts to be kept of the direct tax and internal duties.

SEC. 33. *And be it further enacted,* That whenever a direct tax shall be assessed, or internal duties laid, separate accounts of each shall be kept at the Treasury of the United States, of all moneys received from the direct tax, and from internal duties, showing upon what articles or subjects of taxation those duties accrued; also the amount of moneys paid to collectors, assessors, assistant assessors, or other officers employed in the collection thereof; distinguishing the amount of moneys received from each State, and from what tax or species of duties received; and distinguishing also the amount of moneys paid to the officers in each State; which accounts it shall be the duty of the Secretary of the Treasury annually, in the month of December, to lay before Congress.

APPROVED, July 22, 1813.

STATUTE I.

July 22, 1813.

CHAP. XVII.—*An Act to regulate the allowance of forage to officers in the army of the United States.*

Act of March 3, 1815, ch. 78. An equivalent in money to be allowed where forage is not drawn.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all officers in the military service of the United States, who are by law entitled to forage, shall receive in lieu thereof when not drawn in kind, an equivalent in money, at the rate of eight dollars per month for each horse to which they may be entitled: *Provided,* That no allowance shall be made to

any officer for more horses than he shall actually employ in the public service.

APPROVED, July 22, 1813.

STATUTE I.

CHAP. XVIII.—*An Act to establish the town of Mobile a port of entry.*

July 22, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the first day of August next, the town of Mobile shall be, and the same is hereby established the sole port of entry for the district, including the shores, waters, and inlets of the bay and river Mobile, and of the other rivers, creeks, inlets, and bays, emptying into the gulf of Mexico, east of the said river Mobile, and west thereof to the eastern boundary of the State of Louisiana.

Mobile shall be the sole port of entry for the district.

APPROVED, July 22, 1813.

STATUTE I.

CHAP. XXI.—*An Act laying duties on Sugar refined within the United States. (a)*

July 24, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the first day of January next, there be levied, collected and paid, upon all sugar which shall be refined within the United States, a duty of four cents per pound.

Repealed by act of February 1817, ch. 1.

Rate of duty four cents per pound.

SEC. 2. *And be it further enacted,* That every refiner of sugar, who shall be such immediately before and on the first day of January next, shall, on the said day, and every refiner of sugar who shall be and become such after the said day, shall, twenty days at the least previous to commencing the business of refining sugar, make true and exact entry and report in writing to the collector, appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the collection district in which shall be the house or building where he or she shall carry on or intend to carry on, the said business, of every house or building where such business shall be by him or her carried on, or intended so to be, and of every pan or boiler, together with the capacity of each, which he or she shall have or employ for the purpose of refining sugar, and shall also give bond in the sum of five thousand dollars, with condition that he or she shall and will enter, or cause to be entered in a book or paper to be kept for that purpose, all sugar which he or she shall refine or cause to be refined, and of the quantities, from day to day by him or her sent out or caused to be sent out of the house or building where the same shall have been refined, and shall, on the first day of April, July, October and January, in each year, render a just and true account of all the refined sugar which he or she shall have sent out, or caused or procured to be sent out, from the first time of his or her entry and report aforesaid, until the day which shall first ensue, of the days above mentioned, for the rendering of such account, and thenceforth successively, from the time when such account ought to have been, and up to which it shall have been last rendered, until the day next thereafter, of the days above mentioned, for the rendering of such account, producing and showing therewith the original book or paper, whereon the entries from day to day, to be made as aforesaid, have been made; and he or she shall, at the time of ren-

Refiners of sugar to make entries of the houses or where the business is to be carried on.

July 22, 1813, chap. 16.

To render an account of sugar refined quarterly.

(a) The act of Congress passed on the 24th July, 1813, imposing a duty on refined sugar, did not subject to the duty, sugar refined before that day, and put into moulds. *The United States v. Pennington, Peters' C. C. R. 113.*

In an action on a bond given in pursuance of that act, it would be sufficient for the defendant to show that the sugar sent out for sale was refined before the law was passed. *Ibid.*