

STATUTE I.

July 24, 1813.

CHAP. XXII.—*An Act to establish the office of commissioner of the revenue. (a)*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for superintending the collection of the direct tax and internal duties, laid by the authority of the United States, there shall be an officer in the Department of the Treasury, to be denominated commissioner of the revenue, who shall be charged, under the direction of the head of the Department, with preparing all the forms necessary for the assessors and collectors of the tax and duties aforesaid; with preparing, signing, and distributing all the licenses required by any law imposing any of the duties aforesaid; and with the superintendence generally, of all the officers employed in assessing and collecting the said tax and duties.

SEC. 2. *And be it further enacted,* That the said commissioner of the revenue shall likewise superintend the collection of the residue of the former direct tax and internal duties which may be still outstanding, and shall also execute the services with respect to light-houses and other objects which were usually performed by the former commissioners of the revenue.

SEC. 3. *And be it further enacted,* That it shall be lawful for the Secretary of the Treasury to place also the collection of the duties on imposts and tonnage under the superintendence of the said commissioner of the revenue, if, in his opinion, the public service will be promoted by transferring that duty from the comptroller to the said commissioner.

SEC. 4. *And be it further enacted,* That the compensation of the said commissioner of the revenue shall be the same with that of the auditor of the Treasury; and that he shall, for the present, be allowed a number of clerks whose salaries shall not, in the whole, exceed four thousand dollars a year.

SEC. 5. *And be it further enacted,* That a sum not exceeding three thousand five hundred dollars, to be paid out of any moneys in the Treasury not otherwise appropriated, be, and the same is hereby appropriated, to pay the commissioner and salaries aforesaid, for the year one thousand eight hundred and thirteen.

SEC. 6. *And be it further enacted,* That all letters and packets to and from the commissioner of the revenue, shall be received and conveyed by post free of postage, under the same restrictions as are provided by law with respect to other free letters and packets.

APPROVED, July 24, 1813.

[Obsolete.]
Office of commissioner of revenue established for superintending the collection of internal taxes and duties.
Duty of Commissioner.
Act of November 22, 1814. ch. 7.

To superintend the collection of residue of former direct tax, &c.

Secretary of Treasury authorized to place collection of the duties on impost, &c. &c.

Compensation of the commissioner and clerks.

Specific appropriation.

Commissioner to have the privilege of franking, &c.
act of 1810, ch. 37; act of 1814, ch. 91.

STATUTE I.

July 24, 1813.

CHAP. XXIII.—*An Act to continue in force for a limited time, certain acts authorizing corps of rangers for the protection of the frontier of the United States, and making appropriations for the same.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled, "An act authorizing the President of the United States to raise certain companies of rangers for the protection of the frontier of the United States," passed January second, one thousand eight hundred and twelve, and also the act supplementary thereto, passed July first, one thousand eight hundred and twelve, be, and the same are hereby continued in force for one year from and after the passage hereof, and from thence to the end of the next session of Congress.

SEC. 2. *And be it further enacted,* That the sum of four hundred and seventy-two thousand one hundred and forty-one dollars be, and the

[Obsolete.]

Certain acts continued in force.

Act of Jan. 2, 1812, ch. 11.

Act of July 1, 1812, ch. 119.

Specific appropriation.

(a) By the act of December 23, 1817, chap. 1, sect. 2, the office of commissioner of the revenue was abolished.

1813, chap. 31.

For pay, forage, &c.

same is hereby appropriated, for the pay, subsistence, and forage during the year one thousand eight hundred and thirteen, of the seven companies of rangers raised or to be raised for the United States, pursuant to the above recited acts, and of the ten companies of rangers authorized by the act of the twenty-fifth of February, one thousand eight hundred and thirteen.

For the pay of the officers, non-commissioned officers, and privates of the said companies, the sum of four hundred and fifty-one thousand one hundred and eighty dollars.

For the subsistence of the officers, eleven thousand one hundred and sixty-nine dollars.

For forage, the sum of nine thousand seven hundred and ninety-two dollars. The said sums to be paid out of any moneys in the Treasury not otherwise appropriated.

APPROVED, July 24, 1813.

STATUTE I.

July 24, 1813. CHAP. XXIV.—*An Act laying duties on carriages for the conveyance of persons.* (a)

Repealed by act of December 23, 1817, ch. 1. Rate of duties on carriages.

Carriages chiefly employed in husbandry, &c. not to be charged with the duty.

Upon what species of carriages duties to be paid.

Carriages to be entered. Regulations in relation thereto.

Act of July 22, 1813, ch. 16.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the last day of December next, there shall be levied, collected, and paid the following yearly rates and duties upon all carriages for the conveyance of persons, which shall be kept by or for any person, for his or her own use, or to be let out for hire, or for the conveyance of passengers, to wit: for and upon every coach, the yearly sum of twenty dollars; for and upon every chariot and postchaise, the yearly sum of seventeen dollars; for and upon every phaeton and on every coachee having pannel work in the upper division thereof, the yearly sum of ten dollars; for and upon every other four wheel carriage hanging on steel or iron springs, the yearly sum of seven dollars; for and upon every four wheel carriage hanging upon wooden springs and on every two wheel carriage hanging on steel or iron springs, the yearly sum of four dollars; and for and upon every other four or two wheel carriage the yearly sum of two dollars: *Provided always,* That nothing herein contained shall be construed to charge with a duty, any carriage usually and chiefly employed in husbandry, or for the transportation or carrying of goods, wares, merchandise, produce, or commodities.

SEC. 2. *And be it further enacted,* That the duties aforesaid shall be levied and collected upon all carriages usually and chiefly employed for the conveyance of persons, by whatever name or description the same have been or shall hereafter be known and called. And in cases of doubt, any carriage shall be deemed to belong to that class to which the same shall bear the greatest resemblance, and shall be subject to duty accordingly.

SEC. 3. *And be it further enacted,* That every person having or keeping a carriage or carriages, upon which a duty or duties shall be payable, according to this act, shall yearly and in every year in the month of January, make and subscribe a true and exact entry of each and every such carriage, therein specifying distinctly, each carriage owned or kept by him or her, for his or her use, or for hire, with the description and denomination thereof, and the rate of duty to which each and every such carriage is liable: which entry shall be lodged with the collector appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the district in which such owner or person liable for the payment of such duty shall reside. And that it shall be the duty of the collectors aforesaid to attend within the month of January in each year, at one or more of the most public

(a) See act of December 15, 1814, chap. 12.