

Stills employed beyond the boundary line subject the owners to a penalty, &c.

Act of March 30, 1802, ch. 13.

Proviso.

Duty of the collectors to prosecute, &c.

Duties on sales at auction, &c., shall only apply to sales of merchandise.

STATUTE III.

March 3, 1815.

State or county courts in or adjoining a collection district, authorized to take cognisance of suits for taxes, &c.

And to have jurisdiction over any sum in controversy, &c.

the thirtieth day of June next, erect, or cause to be erected, any still, or boiler, or other vessel used or intended to be used in the distillation of spirituous liquors, or who shall so use any still, or boiler, or other vessel, in any part of the United States beyond the then existing boundary line established by law between the United States and the Indian tribes, or who shall be the owner, agent, or superintendent thereof, shall forfeit and pay the sum of five thousand dollars, together with the said still, boiler, or other vessel, and the spirits distilled therein; one moiety of which shall be for the use of the informer, and the other for the use of the United States. And for any violations hereof, the same course may and shall be pursued that is prescribed by the act passed the thirtieth of March, one thousand eight hundred and two, entitled "An act to regulate trade and intercourse with the Indian tribes, and to preserve peace on the frontiers," for violations thereof; and the courts specified therein shall have like jurisdiction. And the same authority that is given by the said act to apprehend and remove persons found in violation thereof, shall apply and extend to the said stills, boilers, or other vessels and the spirits distilled therein, which may be seized and removed in like manner. And all spirits which shall have been, or which hereafter shall be, so distilled, beyond the said boundary line, which shall be brought into the limits of a collection district, may and shall be seized and forfeited, and the person so introducing the same shall, moreover, forfeit and pay one thousand dollars; one moiety of which shall be for the use of the informer, and the other for the use of the United States; *Provided nevertheless*, That no person who shall have removed his still out of one collection district into another shall be liable to take out another license during the period of any existing license obtained for the same.

SEC. 21. *And be it further enacted*, That it shall be the duty of the collectors of direct tax and internal duties, to prosecute for breaches of the provisions contained in the two preceding sections.

SEC. 22. *And be it further enacted*, That nothing contained in the act or acts imposing a duty on sales at auction of goods, wares and merchandise, shall be construed to apply to the sale of any goods or chattels other than merchandise.

APPROVED, March 3, 1815.

CHAP. CI.—*An Act to vest more effectually in the state courts and in the district courts of the United States jurisdiction in the cases therein mentioned.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the respective state or county courts within or next adjoining a collection district established by any act of Congress now in being, or hereafter to be passed for the collection of any direct tax or internal duties of the United States, shall be, and are hereby authorized to take cognisance of all complaints, suits and prosecutions for taxes, duties, fines, penalties and forfeitures arising and payable under any of the acts passed or to be passed as aforesaid, or where bonds are given under the said acts; and the district attorneys of the United States are hereby authorized and directed to appoint by warrant an attorney as their substitute or deputy in all cases where necessary to sue or prosecute for the United States, in any of the said state or county courts within the sphere of whose jurisdiction the said district attorneys do not themselves reside or practise; and the said substitute or deputy shall be sworn or affirmed to the faithful execution of his duty.

SEC. 2. *And be it further enacted*, That the jurisdiction conferred by the foregoing section shall be considered as attaching in the cases therein specified without regard to the amount or sum in controversy, and that it shall be concurrent with the jurisdiction of the district courts of the

United States; but may nevertheless be exercised in cases where the fine, penalty, or forfeiture may have been incurred, or the cause of action or complaint have arisen, at a less as well as a greater distance than fifty miles from the nearest place by law established for the holding of a district court of the United States. But in all suits or prosecutions instituted by or on behalf of the United States in any state or county court, the process, proceedings, judgment and execution therein shall not be delayed, suspended or in any way barred or defeated by reason of any law of any state authorizing or directing a stay or suspension of process, proceedings, judgment or execution: *Provided*, That final decrees and judgments in civil actions, passed or rendered in any state court by virtue hereof, may be re-examined in the circuit court of the United States, in the same manner and under the same limitations as are prescribed by the twenty-second section of the act to establish the judicial courts of the United States, passed the twenty-fourth of September, seventeen hundred and eighty-nine.

SEC. 3. *And be it further enacted*, That the state or county courts aforesaid, and the principal or presiding judge of any such court, shall be, and are hereby authorized to exercise all and every power in cases cognisable before them by virtue of this act for the purpose of obtaining a mitigation, or remission of any fine, penalty, or forfeiture, which may be exercised by the judges of the district courts of the United States in cases brought before them by virtue of the law of the United States, passed on the third of March, one thousand seven hundred and ninety-seven, entitled "An act to provide for mitigating or remitting the forfeitures, penalties and disabilities accruing in certain cases therein mentioned," and in the exercise of the authority by this section given to the said state or county courts, or the principal or presiding judge as aforesaid, they shall be governed in every respect by the provisions of the law last mentioned, with this difference only, that instead of notifying the district attorneys of the United States, the said courts, or the presiding judges aforesaid, shall, before exercising said authorities, cause reasonable notice to be given to the substitute or deputy, who may have been appointed to sue or prosecute for the United States, as aforesaid, that he may have an opportunity of showing cause against the mitigation or remission of such fine, penalty or forfeiture.

SEC. 4. *And be it further enacted*, That the district court of the United States shall have cognisance concurrent with the courts and magistrates of the several states, and the circuit courts of the United States, of all suits at common law, where the United States, or any officer thereof, under the authority of any act of Congress, shall sue, although the debt, claim, or other matter in dispute, shall not amount to one hundred dollars.

APPROVED, March 3, 1815.

RESOLUTIONS.

I. RESOLUTIONS, expressive of the sense of Congress of the gallant conduct of Captain Thomas Macdonough, the officers, seamen, marines, and infantry serving as marines, on board the United States' squadron on Lake Champlain.

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the thanks of Congress be, and the same are hereby presented to Captain Thomas Macdonough, and, through him, to the officers, petty officers, seamen, marines, and infantry serving as marines, attached to the squadron under his command, for the decisive and splendid victory gained on Lake Champlain, on the eleventh of September, in the year one thousand eight hundred and fourteen, over a British squadron of superior force.

*Proviso.*

Act of Sep. 24, 1789, ch. 20, sec. 26, vol. i. p. 83.

State or county courts and principal judge authorized to exercise their full powers for obtaining mitigation of any fines, as might be exercised by the United States' judges in similar cases.

Act of March 3, 1797, ch. 13.

District court of the United States to have cognisance, in conjunction with the state courts, and circuit courts of the United States.

Thanks of Congress to Captain Macdonough, his officers, &c.