

STATUTE III.  
Dec. 10, 1814.

CHAP. XI.—*An Act supplementary to an act, laying duties on notes of banks, bankers, and certain companies, on notes, bonds, and obligations, discounted by banks, bankers, and certain companies, and on bills of exchange of certain descriptions. (a)*

Act of Aug. 2, 1813, ch. 53.  
Secretary of the Treasury may make a composition with private bankers in lieu of stamp duty.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That in respect to the stamp duties of any of the notes of private bankers which are subject by law to such duties, it shall be lawful for the Secretary of the Treasury to agree to an annual composition, in lieu thereof, with any of the said private bankers, at the rate of one and a half per centum on the amount of the annual profit made by such private bankers respectively, upon the capital employed in the business of their respective banks, to be ascertained as is hereinafter provided.*

Statements to be made by private bankers, and after verified by oath or affirmation.

SEC. 2. *And be it further enacted, That every private banker, who shall be desirous to enter into the composition aforesaid, shall, at the time of proposing the same, transmit to the Secretary of the Treasury a statement, verified by his own oath or affirmation, and that of his cashier, or principal clerk, of the amount of the capital employed, or to be employed in his bank, and the charges and expenses of conducting the business thereof, in such detail as shall be satisfactory to the Secretary of the Treasury. And every private banker, after entering into such composition, shall keep a weekly account of his discounts, issues of bank notes, and deposits, and shall, once in every month, transmit to the Secretary of the Treasury a transcript thereof, verified by oath or affirmation as aforesaid, and he shall also, half yearly, make and transmit to the Secretary of the Treasury a statement of the profits of his bank for the preceding half year, verified as aforesaid.*

Mode of ascertaining profits in order to a composition with the banks.

SEC. 3. *And be it further enacted, That for the purpose of carrying such compositions into effect, the Secretary of the Treasury may, from time to time, estimate the profits of the said private bankers respectively, either according to the amount of the capital by them respectively stated to be employed in the business of their respective banks as aforesaid, and the half-yearly profits by them respectively stated to be actually made thereon as aforesaid, or according to the amount of the capital, which, upon the general principle and practice of banking, would be requisite and proper for conducting the business of a bank, to the extent appearing upon the said monthly returns of the said private bankers respectively, and the usual profits made upon such capital. And the said private bankers, respectively, shall pay to the collector of internal duties for the district wherein their banks respectively are established, for the use of the United States, a composition in lieu of the said stamp duties, at the rate of one and a half per centum on the profits of their respective banks, estimated and ascertained in either of the modes aforesaid.*

APPROVED, December 10, 1814.

STATUTE III.

Dec. 15, 1814.

CHAP. XII.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by duties on carriages, and the harness used therefor. (a)*

Duties on carriages.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from the last day of December instant, there shall be paid the following yearly rates and duties upon every carriage, with the harness used therefor, kept for use, which shall not be exclusively employed in husbandry, or for the transportation of goods, according to the following valuations, to wit:*

Specific rates of duties.

If not exceeding fifty dollars, one dollar.

(a) Repealed by act of Dec. 23, 1817, ch. 1.

Specific duties.

If above fifty and not exceeding one hundred dollars, two dollars.

If above one hundred and not exceeding two hundred dollars, four dollars.

If above two hundred and not exceeding three hundred, seven dollars.

If above three hundred and not exceeding four hundred, eleven dollars.

If above four hundred and not exceeding five hundred, sixteen dollars.

If above five hundred and not exceeding six hundred, twenty-two dollars.

If above six hundred dollars and not exceeding eight hundred dollars, thirty dollars.

If above eight hundred dollars and not exceeding one thousand dollars, forty dollars.

If above one thousand dollars, fifty dollars; which valuations shall be made agreeably to the existing condition of the carriage and harness at the time of making the first entry thereof, in conformity to the provisions of this act, and shall not be changed in relation to any carriage and harness while subject to the duties imposed by this act.

SEC. 2. *And be it further enacted*, That every person having or keeping such carriage, shall, yearly, in the month of January, make and subscribe a true and exact entry thereof, describing the same, and stating its denomination and the number of its wheels, together with its value, and that of the harness used therefor, as aforesaid; 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 the person liable for the payment of such duty may reside.—And it shall be the duty of the collectors aforesaid, to attend within the month of January, in each year, at three or more of the most public and convenient places in each county, within their respective districts, and to give public notice, at least ten days previous to such day, of the time and place of such attendance, and to receive such entry made in the manner before directed, at such place, or at any other, where they may happen to be within the said month of January; within which said month, the duties shall be paid agreeably thereto, and on the payment thereof, to grant a certificate for each carriage mentioned in such entry, therein specifying the name of the owner, the description and denomination of the carriage, and the sum paid with the time when, and the period for which such duty shall be so paid; and the forms of the certificates, to be so granted, shall be prescribed by the Treasury department, and such certificates, or the acknowledgments of the collector aforesaid, by a credit in his public accounts, shall be the only evidence to be exhibited and admitted, that any duty imposed by this act has been discharged: *Provided nevertheless*, That no certificate shall be deemed of validity any longer than while the carriage for which the said certificate was granted, is owned by the person mentioned in such certificate, unless such certificate shall be produced to a collector; and an entry shall be thereon made by him, specifying the name of the then owner of such carriage, and the time when he or she became possessed of the same.

Time limited for entering carriages.

Act of July 22, 1813, ch. 16.

Proviso.

SEC. 3. *And be it further enacted*, That any person who, after the month of December, in any year, shall commence the having or keeping of any carriage subject to duty, shall and may, at any time during thirty days after he shall so commence the having or keeping of such carriage, make like entry and payment in manner before prescribed; and on payment of such proportion of the duty laid by this act on such carriage, and the harness used therefor, as the time from which he shall commence the keeping of such carriage to the end of the month of

Carriages to be entered for a part of the year.

December then next ensuing, shall bear to the whole year, shall be entitled to and may demand like certificates, subject, nevertheless, to the conditions before and hereinafter provided.

Penalties for making untrue or fraudulent entries.

SEC. 4. *And be it further enacted,* That any person having or keeping any carriage subject to duty, who shall make an untrue or defective entry, to evade the whole or any part of the duty justly and truly payable according to this act, shall lose the sum paid pursuant to such untrue or defective entry; and where such untrue or defective entry hath been made, or where no entry shall be made, or where there shall be a neglect of payment after entry, such person shall moreover, in addition thereto, at any time thereafter, on personal application and demand at the house, dwelling, or usual place of abode of such person, by the proper collector, be liable and shall pay the duty by this act imposed, with a further sum double the amount thereof, one moiety of which last sum shall be to the use of the United States, and the other moiety thereof to the use of the person, who, if a collector, shall first discover, if other than a collector, shall first inform in such case; which duty, with the said addition, shall be collected by distress and sale of the goods and chattels of the person by whom the same shall be due. And in every case where the owner of a carriage shall fail to enter the same in conformity to the provisions of this act, the collector shall have power, and he is hereby authorized, to determine the class to which such carriage belongs, and to fix the duty payable on the same.

And for neglect.

Certificates where the duties are collected.

SEC. 5. *And be it further enacted,* That in all cases where any duty shall be collected pursuant to this act, whether by distress or otherwise, certificates shall be granted for each carriage in manner as before prescribed.

Proof necessary to entitle carriages to exemption from tax.

SEC. 6. *And be it further enacted,* That in case a question shall arise in the execution of this act, whether a carriage is exclusively employed in husbandry, or for the transportation of goods, such carriage shall be deemed not to be so employed, unless proof to the contrary be adduced by the owner or keeper thereof.

Deficient entries to be corrected.

Act of July 24, 1813, ch. 24.

SEC. 7. *And be it further enacted,* That in case any entry of a carriage may have been made under the "Act laying duties on carriages for the conveyance of persons," passed July twenty-fourth, one thousand eight hundred and thirteen, for a period extending beyond the first day of January next, it shall be the duty of the owner or keeper thereof, notwithstanding, to render the entry required by the second section of this act, to the proper collector, and to pay to him such sum as, with any duty previously paid, shall amount to the whole duty payable according to this act on such carriage, and the harness used therefor, subject, in case of neglect or failure, to a proportionate part of the penalty imposed in the fourth section of this act, which payment shall be endorsed on any certificate which may have been granted.

Penalty.

Assessors to report lists of carriages.

SEC. 8. *And be it further enacted,* That whenever hereafter there shall be a general assessment made throughout the United States, it shall be the duty of the principal assessor in each collection district, agreeably to instructions to be given by the Secretary of the Treasury, to cause a list of carriages, liable to duty, with the valuations thereof, as fixed in this act, to be made out and delivered to the collector for such district, according to which valuations, so far as the same may apply, the duties hereby imposed shall be thereafter assessed and collected: *Provided,* That the owner or keeper of a carriage liable to duty, shall not be thereby released from the obligation to make the entry hereby required to be made: *And provided further,* That carriages that are not contained in said list, shall be also liable to duty.

Proviso.

Provisions of former acts to apply under this.

SEC. 9. *And be it further enacted,* That the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed the second

day of August, one thousand eight hundred and thirteen, shall, and are hereby declared to apply in full force to the duties laid by, and to be collected under this act, the same as if such duties and this act were recognised therein, which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions as are thereby established in relation to the other internal duties; and all the obligations, duties, and penalties, thereby imposed upon collectors, are hereby imposed upon the collectors of the duties laid by this act.

Act of Aug. 2, 1813, ch. 56.

SEC. 10. *And be it further enacted*, That towards establishing an adequate revenue to provide for the payment of the expenses of government, for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts respectively, and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish the public debt, contracted and to be contracted, the internal duties laid and imposed by this act, (and those laid and imposed by the "Act laying duties on carriages for the conveyance of persons," passed twenty-fourth July, one thousand eight hundred and thirteen, so far as the same are not hereby abolished,) shall be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished, any thing in any act of Congress to the contrary thereof in any wise notwithstanding. And for effectual application of the revenue to be raised by and from the said internal duties to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged; *Provided always*, That whenever Congress shall deem it expedient to alter, reduce, or change the said internal duties, or any or either of them, it shall be lawful so to do, upon providing and substituting by law, at the same time, and for the same purposes, other duties which shall be equally productive with the duties so altered, reduced, or changed: And, *Provided further*, that nothing in this act contained shall be deemed or construed in any wise to rescind or impair any specific appropriation of the said duties, or any or either of them, heretofore made by law, but such appropriation shall remain and be carried into effect according to the true intent and meaning of the laws making the same, any thing in this act to the contrary thereof in any wise notwithstanding.

Revenues arising under this act applied to payment of expenses incurred during present war.

Act of July 24, 1813, ch. 24.

If withdrawn, other adequate revenues substituted.

Proviso.

SEC. 11: *And be it further enacted*, That the "Act laying duties on carriages for the conveyance of persons," passed July twenty-fourth, one thousand eight hundred and thirteen, shall cease after the thirty-first day of December, one thousand eight hundred and fourteen, except so far as the same may apply to the collection of duties which may have previously accrued, and except so far as entries may have been made or duties paid under the same, as contemplated in the seventh section of this act: *Provided*, That all fines, penalties, and forfeitures, which have been or may be incurred under the said act, shall be recovered and distributed, and may be mitigated or remitted, in like manner as if the said act had continued in full force and virtue.

Former acts repealed; except as they are conformable with this.

Act of July 24, 1813, ch. 24.

Proviso.

APPROVED, December 15, 1814.

STATUTE III.

CHAP. XIII.—*An Act directing the staff officers of the army to comply with the requisitions of naval and marine officers, in certain cases.*

Dec. 15, 1814.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That it shall be the duty of the several officers of the staff of the army of the United States to provide the officers, seamen, and marines of the navy of the United States, when acting, or proceeding to act on shore, in co-operation with the land troops upon the requisition of the commanding naval or marine officer of any such detachment of seamen or marines, under orders to act as

[Obsolete.]