

Act of Aug.
2, 1813, ch. 37.

collect a direct tax within the United States," by obtaining a loan upon the pledge of the said direct taxes, or either of them, for the reimbursement thereof, to an amount not exceeding six millions of dollars; and at a rate of interest not exceeding six per centum per annum. And any bank or banks now incorporated, or which may hereafter be incorporated, under the authority of the United States, is, and are hereby authorized to make such loan: *Provided always, and it is expressly declared,* That the money so obtained upon loan, shall be applied to the purposes aforesaid, to which the said direct taxes so to be pledged are by this act applied and appropriated, and to no other purposes whatsoever.

APPROVED, January 9, 1815.

Proviso.

Repealed by
act of Dec. 23,
1817, ch. 1.

STATUTE III.

Jan. 18, 1815.

CHAP. XXII.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on various goods, wares, and merchandise, manufactured within the United States. (a)*

Tax imposed.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the expiration of ninety days subsequent to the passing of this act, there shall be paid upon all goods, wares, and merchandise, of the following descriptions, which shall thereafter be manufactured or made for sale within the United States, or the territories thereof, the respective duties following, that is to say:

Rates of Spe-
cific articles.

Pig iron, per ton, one dollar.

Castings of iron, per ton, one dollar and fifty cents.

Bar iron, per ton, one dollar.

Rolled or slit iron, per ton, one dollar.

Nails, brads, and sprigs, other than those usually denominated wrought, per pound, one cent.

Candles of white wax, or in part of white and other wax, per pound, five cents.

Mould candles of tallow, or of wax other than white, or in part of each, per pound, three cents.

Hats and caps, in whole or in part of leather, wool or furs; bonnets, in whole or in part of wool or fur, if above two dollars in value, eight per centum ad valorem.

Hats of chip or wood covered with silk or other materials, or not covered, if above two dollars in value, eight per centum ad valorem.

Umbrellas and parasols, if above the value of two dollars, eight per centum ad valorem.

Paper, three per centum ad valorem.

Playing and visiting cards, fifty per centum ad valorem.

Saddles and bridles, six per centum ad valorem.

Boots and bootees, exceeding five dollars per pair in value, five per centum ad valorem.

Beer, ale, and porter, six per centum ad valorem.

Tobacco, manufactured segars and snuff, twenty per centum ad valorem.

Leather, including therein all hides and skins, whether tanned, tawed, dressed, or otherwise made, on the original manufacture thereof, five per centum ad valorem: which said duties shall be paid by the owner or occupier of the buildings or vessels in which, or of the machines, implements, or utensils wherewith, the said goods, wares, and merchandise, shall have been manufactured or made, or by the agent or superintendent thereof; the amount thereof payable by any one person at any one time, if not exceeding twenty dollars shall, and, if exceeding twenty dollars may, be paid in money with a deduction of two per centum at the time

(a) See note to the act of July 4, 1789, ch. 2, vol. i. p. 24.

of rendering the accounts of the articles so chargeable with duty, required to be rendered by the second section of this act, or without deduction at the next subsequent time prescribed for rendering such accounts.

SEC. 2. *And be it further enacted*, That every person who, from and after the expiration of ninety days subsequent to the passing of this act, shall be the owner or occupier of any building, or vessel, or machine, implement or utensil, used or intended to be used for the manufacturing or making of such goods, wares and merchandise, or either of them, or who shall have such building, or vessel, or machine, implement or utensil under his superintendence, either as agent for the owner or on his own account, shall before the expiration of the said ninety days, and every person who, after the expiration of the said ninety days, shall use or intend to use any building, or vessel, or machine, implement or utensil, as aforesaid, either as owner, occupier, agent, or otherwise, shall before he shall begin so to use, or cause the same so to be used, give bond, with at least two sureties, to the satisfaction of the collector of internal duties for the district in which the same shall be situate, in a sum not less than the computed duties for one year, nor less than one hundred dollars, that he will, before using or causing the same to be used, make true and exact entry and report in writing to the said collector of every such building, or vessel, machine, implement, or utensil, owned, occupied, or superintended by him, with the size thereof, the names of the owner, occupier, agent, and superintendent, the place where situate, and the manner in which, and the time for which, not exceeding one year, it is intended to employ the same, with the denominations and quantities of the articles manufactured or made as aforesaid, which he may have on hand, with the value thereof; that he will, thereafter, before using or causing the same to be used, make like entry and report of any other building, or vessel, machine, implement or utensil, used or intended to be used as aforesaid, that he may own, occupy, or have the agency or superintendence of, with the size thereof, the names of the owner, occupier, agent and superintendent, the place where situate, and the manner in which and the time for which, not exceeding one year, it is intended to employ the same, with information from time to time of any change in the form, size, agency, ownership, occupancy or superintendence which all or either of the said buildings or vessels, machines, implements or utensils may undergo: that he will from day to day, so long as he may use the same, enter or cause to be entered, in a book or books to be kept by him for that purpose, and which shall be open at all times between the rising and setting of the sun for the inspection of the said collector, who may take any minutes, memorandums or transcripts thereof, the denominations and quantities of the articles manufactured or made, and will render to the said collector, on the first day of January, April, July, and October, in each year, or within ten days thereafter, a general account in writing, taken from his books, of the denominations and quantities of the said articles, with the aggregate value thereof, for three months preceding said days, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue: that he will, at the said times, deliver to the said collector the original book of entries, which book shall be retained by said officer: that he will likewise, from day to day, enter or cause to be entered, in a book or books to be kept by him for that purpose, and which shall be open at all times, between the rising and setting of the sun, for the inspection of the said collector, who may take any minutes, memorandums or transcripts thereof, the denominations and quantities of all the hereinbefore enumerated manufactured articles sold, with the price for which the same were sold, specifying in each sale the name of the person to whom sold, where the amount sold shall exceed ten dollars in value: and that he will render to the said collector, at the time of rendering the said general accounts,

Owners of stills, &c. to give bonds, &c.

Conditions prescribed.

a statement in writing, taken from said book or books, in which there shall be specified the denominations and quantities of all such manufactured articles sold on each day, stating distinctly each sale, with the name of the purchaser, and the denominations and quantities sold, and price, where the same shall exceed ten dollars, and the aggregate denominations and quantities, with the aggregate value of all other sales: that he will verify, or cause to be verified, the said entries, reports, books, general accounts, and statements, on oath or affirmation, to be taken before the collector, or some officer authorized by law to administer the same, according to the form required by this act, where the same is prescribed; and that he will pay to the said collector the duties which by this act ought to be paid on the articles so manufactured, and in the said account mentioned, if not exceeding twenty dollars, at the time of rendering an account thereof, with a deduction of two per centum, and if exceeding twenty dollars, either at said time, with a like deduction, or at the next subsequent time prescribed for rendering such accounts without deduction; and the said bond may, from time to time, at the discretion of the collector, be renewed or changed in regard to the sureties and penalties thereof. And every such person, whether owner, occupier, agent, or superintendent as aforesaid, shall, at the time of making the entry and report first before stated, obtain agreeably thereto a license for employing, for a term not exceeding one year, such buildings, or vessels, or machines, implements, or utensils, describing the same, with the use to which they are to be applied, the place where situate, the name of the owner, occupier, agent, or superintendent, and the term for which it is intended to use the same; which license the said collector is hereby empowered and directed to grant. And a like license, for any term not exceeding a year, shall be obtained and granted on a like report and entry made at any time thereafter, without requiring a new bond; so long as the bond aforesaid shall remain in force; which licenses shall be signed by the commissioner of the revenue, and countersigned by the collector who shall issue the same.

Licenses to be taken out according to entries, &c.

Entries to be verified by oaths of the parties making them.

SEC. 3. *And be it further enacted*, That the entries made in the books required to be kept by the second section of this act, shall, on the said first days of January, April, July, and October, or within ten days after each of the said days, be verified by the oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which qualification shall be certified at the end of such entries by the collector, or officer administering the same, and shall be in substance as follows: "I (or we) do swear (or affirm) that the foregoing entries were made by me (or us) on the respective days specified, and that they state, according to the best of knowledge and belief, the whole quantities and denominations, with the value thereof, of the manufactured (or sold as the case may be) by _____, in the of _____."

In case the original entries are not made, the oath or affirmation of the owners to be subjoined.

SEC. 4. *And be it further enacted*, That, the owner, occupier, agent or superintendent aforesaid, shall, in case the original entries required to be made in his books by the second section of this act, shall not be made by himself, subjoin to the oath or affirmation of the person by whom they were made, the following oath or affirmation, to be taken as aforesaid: "_____, do solemnly swear (or affirm) that to the best of knowledge and belief, the foregoing entries are just and true, and that _____ have taken all the means in _____ power to make them so."

Delinquents to pay an additional per centage.

SEC. 5. *And be it further enacted*, That in all cases in which the duties aforesaid shall not be duly paid, the person chargeable therewith shall pay, in addition, ten per centum on the amount thereof; and in case such duties, with said addition, shall not be paid within three months from the time the said duties ought to be paid, the collector for the district shall make a personal demand of the same of such person, or by notice in

writing, left at his dwelling, if within the collection district, and if not at the manufactory owned or superintended by such person; and in case of refusal or neglect to pay the said duties, with the addition, within ten days after such demand or notice, the amount thereof shall be recovered by distress and sale of goods, chattels, and effects of the delinquent; and in case of such distress, it shall be the duty of the officer charged with the collection, to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or at the courthouse of the same county, if not more than ten miles distant; which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress for payment of the duties aforesaid, the goods, chattels or effects so distrained, shall and may be restored to the owner or possessor, if, prior to the day assigned for the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expenses of removing and keeping the goods, chattels or effects so distrained, as may be allowed in like cases, by the laws or practice of the state or territory wherein the distress shall have been made; but in case of non-payment or tender as aforesaid, the said officer shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the proceeds of such sales the amount demandable for the use of the United States, with the necessary and reasonable expenses of distress and sale, and a commission of eight per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels or effects, shall have been distrained: *Provided*, That it shall not be lawful to make distress of beasts of the plough necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.

Additional penalties.

Proviso.

SEC. 6. *And be it further enacted*, That all goods, wares, and merchandise, which shall be manufactured or made within the United States, or the territories thereof, the duties on which shall not have been duly paid or secured, according to the true intent and meaning of this act, shall, together with the vessels containing the same, be forfeited, and may be seized as forfeited by any collector of the internal duties, and held by him until a decision shall be had thereon, according to law; *Provided*, That said goods, wares, and merchandise, shall not be liable to be forfeited in the hands of a bona fide purchaser, who shall have purchased the same without knowledge of the duties not being paid, or secured to be paid. And if any person shall conceal or buy any goods, wares, and merchandise, as aforesaid, knowing them to be liable to seizure and forfeiture under this act, such person shall, on conviction thereof, forfeit and pay a sum double the value of the goods so concealed or purchased.

Goods upon which duties have not been paid to be forfeited.

Proviso.

SEC. 7. *And be it further enacted*, That the owner, occupier, agent, or superintendent, as aforesaid, of or for any such building, or vessel, machine, implement, or utensil, used in the manufacture or making of any of the said goods, wares, and merchandise, who shall wilfully neglect or refuse to make true and exact entry and report of the same, or to do or cause to be done any of the things by this act required to be done as aforesaid, excepting to pay the duties hereby laid in cases where the bond required by the second section of this act has been given, shall

Penalties for neglecting to make entries, &c.

forfeit, for every such neglect or refusal, all the goods, wares, and merchandise, manufactured or made by or for him, with the vessels containing the same, and the vessels, machines, implements, or utensils, used in said manufacture or making, together with the sum of five hundred dollars, to be recovered with costs of suit; which said goods, wares, and merchandise, with the vessels, or machines, implements or utensils, so used, may be seized by any collector of the internal duties, and held by him until a decision shall be had thereon according to law; *Provided*, Such seizure be made within three months after the cause for the same may have occurred, and that a prosecution or action thereupon shall have been commenced by such collector within sixty days after such seizure.

Proviso.

Bonds to be forfeited—in what cases.

SEC. 8. *And be it further enacted*, That in case the duties aforesaid shall not be paid or recovered agreeably to the provisions of this act, or in case any act shall be done contrary to, or any acts omitted that are required to be done by, the bond to be given as aforesaid, or the penalties incurred thereby shall not be recovered, the said bond shall be deemed forfeited, and shall be put in suit by the collector, for the recovery of the amount of the said duties, with the addition thereon, penalties and costs, or either, as the case may be; and judgment thereon shall and may be taken at the return term, on motion to be made in open court, unless sufficient cause to the contrary be shown to, and allowed by the court; *Provided*, That the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

Duties payable upon articles manufactured for sale, only.

Upon what description of goods duties to be paid.

SEC. 9. *And be it further enacted*, That the duties imposed by this act, shall be considered as applying solely to articles manufactured for sale, and shall not be considered as including any articles manufactured exclusively for the use of the person manufacturing the same.

SEC. 10. *And be it further enacted*, That the duties laid by this act, shall be payable on all the goods, wares, and merchandise aforesaid, the manufacture or making of which, shall not within ninety days after the passing thereof, be fully completed, or which shall not be then in the condition in which they usually are when offered for sale.

Penalties for using stills, &c. without renewing licenses.

SEC. 11. *And be it further enacted*, That any owner, occupier, agent, or superintendent, as aforesaid, who may have given bond as required in the second section of this act, who shall, after thirty days' notice given him in writing, by the collector, fail to renew or change the same in regard to the sureties and penalties thereof, as is in the same section provided, shall thereafter incur the penalties attached to employing the said buildings, or vessels, or machines, implements, or utensils, without having a license therefor.

Form of the bond, &c. to be prescribed by Secretary of the Treasury.

SEC. 12. *And be it further enacted*, That the forms of the bond required to be given by the second section of this act, as well as the forms of the several oaths, reports, entries, statements, and accounts, by this act required to be taken, kept, and rendered, shall be prescribed by the Treasury Department, agreeably to which the aforesaid specification of the buildings or vessels, in which, or of the machines, implements, or utensils, wherewith, the aforesaid goods, wares, and merchandise, shall be manufactured or made, shall be rendered by the owner, occupier, agent, or superintendent thereof.

Returns to be made by owners.

By what criterion the manufactures to be valued.

SEC. 13. *And be it further enacted*, That the value of the manufactured or made goods, wares, and merchandise, required to be stated as aforesaid, shall be regulated by the average of the actual sales by the manufacturer, of the like goods, wares and merchandise, during the quarter, where such actual sales may have been made; and where no such actual sales have been made, such value, so far as respects a manufacturer selling exclusively by wholesale, shall be regulated by the average of the market wholesale sales of the like goods, wares, and merchandise, and so far as respects a manufacturer selling by retail, by the market sales by retail in like manner.

SEC. 14. *And be it further enacted,* That if any person shall forcibly obstruct or hinder a collector in the execution of this act, or of any of the powers or authorities hereby vested in him, or shall forcibly rescue, or cause to be rescued, any goods, wares, or merchandise, or vessels, machines, implements, or utensils aforesaid, after the same shall have been seized by him, or shall attempt, or endeavour so to do, the person so offending shall, for every such offence, forfeit and pay the sum of five hundred dollars.

Penalties for obstructing officers in the execution of their duties.

SEC. 15. *And be it further enacted,* That a collector shall be authorized to enter, at any time between the rising and setting of the sun, any building or place where any vessel, machine, implement, or utensil as aforesaid, is kept within his collection district, for the purpose of examining, measuring, or describing the same, or of inspecting the accounts of the goods, wares, and merchandise, from time to time manufactured or made. And every owner or occupier of such building, machine, implement, or utensil, or person having the agency or superintendence of the same, who shall refuse to admit such officer, or to suffer him to examine, measure, or describe the same, or to inspect said accounts, shall, for every such refusal, forfeit and pay the sum of five hundred dollars.

At what times collectors may enter places where stills, &c. are kept.

SEC. 16. *And be it further enacted,* That any person who shall be convicted of wilfully taking a false oath or affirmation, in any of the cases in which an oath or affirmation is required to be taken in virtue of this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury, and shall, moreover, forfeit the sum of five hundred dollars.

Penalties.

Penalties for false oaths, or affirmations.

SEC. 17. *And be it further enacted,* That no person who shall have refused or neglected to comply with the provisions of this act, shall be entitled, while such refusal or neglect continues, to receive a license as aforesaid, or shall be entitled to credit for any internal duties whatever that may have accrued.

Delinquents not entitled to licenses.

SEC. 18. *And be it further enacted,* That every collector shall give receipts for all sums by him collected under this act.

Collectors to give receipts for moneys received by them.

SEC. 19. *And be it further enacted,* That if it shall appear to the satisfaction of the collector for the district that any owner, occupier, agent or superintendent as aforesaid, of any buildings, vessels or machines, implements or utensils as aforesaid, who shall have given bond agreeably to the second section of this act, and shall have ceased to use the same for one year, and made oath or affirmation thereof, to be lodged with said collector, hath acted agreeably to the condition of such bond, the collector shall cause such bond to be delivered to said owner, occupier, agent or superintendent.

Bonds—when to be cancelled.

SEC. 20. *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 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.

Provisions of a former act to apply to this. Act of Aug. 2, 1813, ch. 56.

SEC. 21. *And be it further enacted,* That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized, to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties, and forfeitures, which shall be incurred by force of this act, shall and may be

Collectors authorized to collect the duties imposed under this act, and to prosecute for fines, &c.

sued for and recovered in the name of the United States, or of the collector within whose district any such fine, penalty, or forfeiture, shall have been incurred, by bill, plaint, or information, one moiety thereof 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, of the cause, matter or thing, whereby any such fine, penalty or forfeiture, shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court, within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

Jurisdiction of state courts.

Collectors to furnish a copy of this act to certain persons.

SEC. 22. *And be it further enacted,* That the collector shall furnish one copy of this act to each person liable to pay a duty under the same, within the collection district, that may apply therefor, and shall advertise in a newspaper, or post up notices at the courthouses therein, of his instruction to furnish the same.

Taxes pledged.

SEC. 23. *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 rates and duties laid and imposed by this act shall continue to 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. And for the effectual application of the revenue to be raised by and from the said 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 duties, 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.

The duties laid by this act to be considered as additional to those already laid.

SEC. 24. *And be it further enacted,* That so long as the duties, herein imposed on each of the foregoing descriptions of goods, wares, and merchandise, shall continue to be laid, the duties at present payable on the like description of goods, wares and merchandise, imported into the United States, shall not be discontinued or diminished, and the faith of the United States is hereby pledged for the continuance of the same until this act shall be repealed.

APPROVED, January 18, 1815.

STATUTE III.

Jan. 18, 1815.

[Repealed.]

CHAP. XXIII.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on household furniture, and on gold and silver watches.*

Duty imposed.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That there shall be and hereby is imposed an annual duty on all household furniture kept for use, the value of which, in any one family, with the exception of beds, bedding, kitchen furniture, family pictures, and articles made in the family from domestic materials, shall exceed two hundred dollars in money, according to the following scale:

Specific articles taxed.

If not exceeding four hundred dollars, one dollar.

If above four hundred and not exceeding six hundred dollars, one dollar and fifty cents.

If above six hundred and not exceeding one thousand dollars, three dollars.