

nary Military Exercises, unless it shall be given four Days at least before the Time appointed therefor.

And be it further enacted by the Authority aforesaid, That the Testimony of any Non-commissioned Officer or other Person, under Oath, who shall have received Orders agreeable to Law, to notify and warn any Company to appear at a Time and Place appointed for a Muster, shall be sufficient to prove that due Notice shall have been given to the Party against whom Complaint may be made, unless such Testimony shall be invalidated by other sufficient Evidence.

March 21, 1783.

1782. — Chapter 64.

[January Session, ch. 32.]

Chap. 64 AN ACT LAYING AN IMPOST ON CERTAIN GOODS, WARES AND MERCHANDIZE.

Preamble.

Whereas it is of the highest Consequence that every salutary Measure be adopted to retrieve and establish the public Credit, and to enable Government to do Justice to their numerous Creditors: And whereas the Measures already taken are not sufficiently productive to accomplish this important Purpose:

Be it therefore enacted by the Senate and House of Representatives in General Court assembled, and by the Authority of the same, That from and after the tenth Day of *April* next, there shall be paid an Impost of *Two and an Half per Centum, ad valorem*, at the Time and Place of Importation on all Goods, Wares and Merchandize of *European and India Growth and Manufacture* (on which no Duty or Excise is laid by any Act of this Commonwealth now in Force) that shall be imported by Land or Water from any foreign Port, Island or Plantation, or any other State whatever, into this State, and landed within the same; which Impost shall be collected by the same Officers, in the same Manner, and under the same Regulations as are prescribed in an Act passed the eighth Day of *November*, one Thousand seven Hundred and Eighty-two, for repealing certain Acts therein recited, and for raising a certain Revenue, by Excise, on certain Articles therein mentioned, for the Payment of Interest on Government Consolidated Securities, and other Purposes therein specified; and in another Act made in

Two & Half per Cent.
Impost to be paid on Foreign Articles.

Addition thereto, at the present Sitting of the General Court; and each and every Clause of the before recited Acts, which determine the Powers of the Officers therein named, and which respect the Regulations and Manner of collecting the Excise and Duties therein levied, and the Manner of determining the Value of the Articles therein enumerated, shall extend to the Impost laid by this Act, in as full and ample a Manner as they do to the aforesaid Excise and Duties.

Provided nevertheless, and be it further enacted by the Authority aforesaid, That no Clause in the beforementioned Acts, which respects such Articles as shall be exported out of this State, shall extend or be construed to extend, to the Goods, Wares, and Merchandize expressed by this Act: And no Discount or Remission of the Impost levied by this Act, shall be allowed on the aforesaid Goods, Wares or Merchandize, after being entered or landed in any Place within this Commonwealth, on Account of their being exported or intended for Exportation out of the State, or on any other Account whatever.

And be it further enacted by the Authority aforesaid, That the Monies arising from this Act, shall be paid and appropriated for the Purposes expressed in the Acts herein before recited.

This Act shall continue and be in Force until Six Months after Peace shall be proclaimed by Congress, and no longer.

March 22, 1783.

1782. — Chapter 65.*

AN ACT FOR APPORTIONING AND ASSESSING A TAX OF TWO HUNDRED THOUSAND POUNDS. Chap. 65

Whereas the United States in Congress assembled, have called upon the States respectively, to furnish their proportion of Eight millions of Dollars, for defraying the charges of carrying on the War this present year; and have estimated the proportion of this Commonwealth to be One million three hundred and seven thousand five hundred and ninety six Dollars to be paid in quarterly payments — And whereas the General Court of this Commonwealth have by an act passed in the Year of our LORD One thousand seven hundred and eighty two,

Tax of
£200,000.

* Not printed in the Session Pamphlet.