

ACTS

PASSED AT THE SESSION BEGUN AND HELD AT BOSTON,
ON THE THIRTY-FIRST DAY OF MAY, A.D. 1721, AND
HELD BY ADJOURNMENT, AT CAMBRIDGE,* ON THE
SIXTH DAY OF JUNE FOLLOWING.

CHAPTER 1.

AN ACT FOR GRANTING UNTO HIS MAJESTY AN EXCISE UPON WINES,
LIQUOR AND OTHER STRONG DRINK, SOLD BY RETAIL.

WE, his majesty's most loyal and dutiful[1] subjects, the representa- Preamble.
tives of the province of the Massachusetts Bay, in general court assem-
bled, being desirous to lessen the present debt of the province, by
drawing in a number of the bills of credit, in pursuance of the several
grants of this court in the years 1718 and 1719, have cheerfully and
unanimously granted, and do hereby give and grant unto his most
excellent majesty for the ends and uses abo[vo]ve mentioned, and for
no other uses, an excise upon all brandy, rum and other spirits dis-
tilled, and upon all wine whatsoever, sold by retail in this province, to
be raised, levied, collected and paid, by and upon every taverner, inn-
holder, common victualler and retailer within each respective county, in
manner following:—

*And be it accordingly enacted by His Excellency the Governour, Council
and Representatives in General Court assembled, and by the authority
of the same,*

[SECT. 1.] That from and after the twenty-ninth day of June, one Time limited.
thousand seven hundred and twenty-one, for and during the space of five
years next coming, every person licen[s][c]ed for retailing brandy, rum
or other spirits, or wine, shall pay the dut[ie][y]s following; vizt,—
For every gallon of rum, brandy and spirits distilled, Fees stated.
eightpence, £0 0s. 8d.
For every gallon of wine of every sort, eightpence, 0 0 8

A pipe of wine to be accounted one hundred gallons.

And it is further enacted by the authority aforesaid,
[SECT. 2.] That there be one commissioner or more in each county, Commissioners
appointed.
appointed by the general court, or by the general sessions of the peace,
where it shall happen that such commissioner[s] refuse to accept s[ai]d
office, or be removed by death, &c., to take charge of this duty of ex-
cise, who shall have power to inspect the houses of all such as are
licen[s][c]ed, and of such as are suspected to sell without licence;
which commissioner shall be upon oath to take care of the due execu-
tion of this law, and to prosecute the breakers of it, and shall have
power to appoint underofficers upon oath.

[SECT. 3.] And the said commissioners shall carefully examin[e] the
accompts of every licen[s][c]ed person in his respective county, and

* Because of the small-pox in Boston. [203]

demand, sue for and receive the several sums due from them by this act, and shall account with the province treasurer upon oath, and pay into the publick treasury of this province all such sums as they shall receive within six months from the date of [*their*] [*his*] commission, and so from time to time within that space of six months, as long as [*they*] [*he*] shall continue in such office, on pain and forfeiture of the reward given such commissioner by this act, who shall be allowed five per cent on all money by him collected and paid into the treasury, as aforesaid; each commissioner to give bond to the [*satisfaction of the*] justices at their first general sessions of the peace in their respective count[*ie*][*y*]s, with sufficient security for the faithful[*l*] discharge of his duty; and that they will duly pay in the money they shall collect to the treasurer of this province, for the time being; and that the treasurer of this province, for the time being, shall put in suit the bonds of all such commissioners who shall neglect to make due payment sixty days after the expiration of each year; and that the justices in each county within this province, shall on such suit [*and a judgement on the forfeiture*] proceed to appoint a new commissioner.

And be it further enacted,

Five per cent
for collecting.

Account to be
taken.

[SECT. 4.] That every taverner, innholder, common victualler and retailer shall, after the twenty-ninth day of June, 1721, take an exact acco[*un*][*mp*]t of all rum, brandy and other distilled spirits, and wine, then by him, and give an account of the same to the commissioner upon oath (the like account to be given by such others as shall be licen[*s*][*c*]ed during the continuance of this act) of what brandy, rum or other distilled spirits, and wine, they shall have at the time of their licence.

Within six
months account
to be delivered

[SECT. 5.] That every taverner, innholder, common victualler and retailer shall make a fair entry in a book, of all such rum, brandy, distilled spirits and wine as he, or any for him, shall buy, d[*i*][*c*]still or take in for sale after such account taken, and at the end of every six months deliver the same unto the commissioner upon oath, and pay him the duty thereof, excepting such part as the commissioner shall find is still remaining by him; twenty per cent being to be allowed for leakage and other waste, for which no duty is to be paid.

Twenty per
cent leakage.

General ses-
sions to take
recognizance.

[SECT. 6.] That the justices in their general sessions of the peace, be, and hereby are, directed to take sufficient recognizances of all persons by them licen[*s*][*c*]ed within the space of ten days after the granting such licence; the persons neglecting to give bond within that time shall loose the benefit thereof; and that it be inserted as one condition in the recognizance, that he shall render the above account upon oath.

Lodging to be
provided for
strangers and
travellers.

[SECT. 7.] That every taverner, innholder or common victualler that shall be licen[*s*][*c*]ed to sell as abovesaid, shall be provided with good lodging for strangers, according to the direction of the law, upon forfeiture of five pounds for neglect, to be disposed of in manner following; vizt., two-thirds of the fine to be to the commissioner, his under-officers or the person that shall inform the commissioner; the other third to the poor of the town.

And notwithstanding the laws made against selling strong drink without licence, many people, not regarding the penalties and forfeitures in said acts, do receive and entertain persons in their houses, and sell great quantities of spirits and other strong drink, by reason whereof great debaucheries are committed and kept secret, and such as take and pay for their licences wronged and injured thereby,—

Be it therefore further enacted,

Forfeiture of
ten pounds to
sell without
license.

[SECT. 8.] That whosoever, after the twenty-ninth day of June, 1721, shall presume to sell brandy, rum or other distill'd spirits, wine, beer, cyder or perry, or any other strong drink, without license first had

and obtained from the general sessions of the peace, shall, for every offence forfeit the sum of ten pounds, one-third to the poor[e] of the town where the offence is committed, one-third to the commissioner, and the other third to any person that shall inform the commissioner, as by this act is before provided, and costs of prosecution; and all such as shall refuse or neglect to pay the fine and costs shall be whipt at the common whipping-post not exceeding twenty stripes, and not less than ten, and stand committed in the common goal of the county for the space of ten days, or pay the costs of prosecution that shall be awarded against [him] [them].

[SECT. 9.] That when and so often as it shall be observed that there is a resort to houses suspected to sell strong drink without licence, any justice of the peace shall have full power to convene such persons before him, and examin[e] them on oath of the person suspected of selling or retailing strong drink in such houses, and on just ground to bind over the person transgressing, and the witnesses, to the next general sessions of the peace for the county where such offence shall be committed.

Houses not licensed.

And be it further enacted by the authority aforesaid,

[SECT. 10.] That any person refus[e]ing to give evidence, as aforesaid, shall be liable to the same penalty that the persons convicted for selling of drink without licence are liable unto, and shall enter into recognizance to answer it at the next general sessions of the peace in the county where such contempt is offered.

Persons refusing to give evidence.

[SECT. 11.] That every taverner, innholder, common victualler or retailer, who shall refuse to renew his licence at the time by law appointed, and to give bond to pay the dut[ie][y]s of this act, shall be afterwards excluded during the continuance of this act.

Persons refusing to renew licence.

[SECT. 12.] That every taverner, innholder, common victualler or retailer, who shall be found to give a false account, knowingly, of any brandy, distilled spirits and wine by him at the time, or bought d[i][e]s-tilled or taken in for sale, after his licence is renewed, or new granted, or refuse to give in an account on oath, as aforesaid, shall be reudred uncapable of having a licence afterwards, and shall be prosecuted by the commissioner for his neglect, and ordered by the general sessions of the peace to pay such sum of money as they may conclude that the excise of the liquors, &c., by him sold within such time would have amounted to, to be paid to the commissioner for the use of the province.

Innholder, &c., giving a false account.

[SECT. 13.] And all fines, forfeitures and penalties aris[e]ing by this act, shall be recovered by bill, plaint or information in any of his majesty's courts of record within the respective count[ie][y]s where the offence shall be committed, or by presentment of the grand jury, who are hereby strictly enjoyned to inform and present all breaches of this act.

Fines and forfeitures, how disposed of.

Provided always, and it is the true intent and meaning of this act,—

[SECT. 14.] That if any taverner, retailer or common victualler shall buy of another taverner or retailer such small quantities of liquors as the law obliges him to account to the commissioner for, and pay the excise, the taverner, retailer or common victualler shall notwithstanding, be accountable and pay the excise, as if none had been paid by the person he bought the same of. [*Passed June 16; published June 29.*]

Taverner, &c., to account for small quantities.