

ACTS

PASSED AT THE SESSION BEGUN AND HELD AT BOSTON,
ON THE TWENTY-SIXTH DAY OF MAY, A.D. 1725.

CHAPTER 1.

AN ACT FOR GRANTING UNTO HIS MAJESTY SEVERAL RATES AND DUTIES OF IMPOST AND TUNNAGE OF SHIPPING.

WE, his majesty's most loyal and dutiful subjects, the representatives of his majesty's province of the Massachusetts Bay in New England, considering the necessity of calling in the sum of twenty-nine thousand six hundred sixty-six pounds thirteen shillings and fourpence, granted to his present majesty by bills emitted at the several sessions in the years 1720, 1722, 1723 and 1724, to be leyed and collected this present year, have chearfully and unanimously given and granted, and do hereby give and grant, unto his most excellent majesty, to the ends, use and intent aforesaid, and for no other use, the several duties of impost upon wines, liquors, goods, wares and merchandize that shall be imported into this province, and tunnage of shipping, hereafter mentioned and expressed, for calling in the sum of three thousand six hundred sixty-six pounds thirteen shillings and fourpence, part of the said sum of twenty-nine thousand six hundred sixty-six pounds thirteen shillings and fourpence, abovementioned; and pray that it may be enacted,—

And be it accordingly enacted by the Lieutenant-Governour, Council and Representatives in General Court assembled, and by the authority of the same,

[SECT. 1.] That, after the twenty-ninth day of this instant June, there shall be paid by the importer of all wines, liquors, goods, wares and merchandizes that shall be imported into this province from the place of their growth (salt, cotton-wool, provisions and every other thing of the growth and produce of New England excepted), the several rates and duties of impost following; viz.,—

For every pipe of common wine of the Western Islands, twenty shillings.

For every pipe of Canary, thirty shillings.

For every pipe of Madera or Passada, twenty-five shillings.

For every pipe of other sorts, not mentioned, twenty-five shillings.

For every hogshead of rhum containing one hundred gallons, twenty shillings.

For every hogshead of sugar, two shillings.

For every hogshead of molasses, one shilling.

For every hogshead of tobacco, twenty shillings.

For every tun of logwood, three shillings.

And so, proportionably, for greater or lesser quantities.

And for all other commodities, goods or merchandize not mentioned or excepted, one penny for every twenty shillings value: all goods imported from Great Britain excepted.

[SECT. 2.] And, for any of the above wines, liquors, goods, wares, merchandize, &c., that shall be imported into this province from any other ports than the places of their growth and produce, there shall be paid by the importer double the value of impost appointed by this act to be received for every species abovementioned, unless they do, *bona fide*, belong to the inhabitants of this province, and come upon their risque from the port of their growth and produce.

And be it further enacted by the authority aforesaid,

[SECT. 3.] That all the aforesaid imposts, rates and duties shall be paid in current money, or in bills of credit of this province, by the importer of any wines, liquors, goods or merchandize, unto the commissioner and receiver, to be appointed as is hereinafter directed for entering and receiving the same, at or before the landing of any wines, liquors, goods or merchandizes; only the commissioner or receiver is hereby allowed to give credit to such person or persons where his or their duty of impost, in one ship or vessel, doth exceed the sum of ten pounds; and in case where the commissioner or receiver shall give credit, he shall settle and ballance his accompts with every person so that the same accompts may be ready to be presented to this court in May next; and all entries where the impost or duty to be paid doth not exceed four shillings, shall be made without charge to the importer, and not more than sixpence to be paid for any other single entry, to what value soever.

And be it further enacted by the authority aforesaid,

[SECT. 4.] That all masters of ships or other vessels, coming into any harbour or port within this province, from beyond sea, or from any other province or colony, before bulk be broken and within twenty-four hours after his arrival to such harbour or port, shall make a report to the commissioner or receiver of the impost, to be appointed as is herein-after mentioned, of the contents of the lading of such ship or vessel, without any charge or fee to be demanded or paid for the same; which report such master shall give in to the said commissioner or receiver, under his hand; and shall therein set down and express the quantities and species of the wines, liquors, goods and merchandizes laden on such ship or vessel, with the marks and numbers thereof, and to whom the same is consigned, and also to make oath that the said report or manifest of the contents of his lading, so to be by him given in under his hand, as aforesaid, contains a just and true accompt, to the best of his knowledge, of the whole lading taken on board and imported in the said vessel from the port or ports such vessel came from, and that he hath not broken bulk, nor delivered any of the wines, rum or other distilled liquors or merchandizes, laden on said ship or vessel, directly or indirectly; and that if he shall know of any more wines, liquors, goods or merchandize to be imported therein, before the landing thereof he will cause it to be added to his manifest; which manifest shall be agreeable to a printed form made for that purpose, which is to be filled up by the said commissioner or receiver according to each particular person's entry; which oath the commissioner or receiver is hereby impowered to administer; after which such master may unload, and not before, on pain of one hundred pounds to be forfeited and paid by each master that shall neglect his duty on this behalf.

And be it further enacted by the authority aforesaid,

[SECT. 5.] That all merchants, factors and other persons, importers, being owners of or having any of the wines, liquors, goods or merchandizes consigned to them, that by this act are liable to pay impost or

duty, shall, by themselves or order, make entry thereof in writing, under their hands, with the said commissioner or receiver, and produce unto him the original invoice of all such goods as pay *ad valorem*, and make oath thereto in manner following:—

You, A. B., do swear that the entry of the goods and merchandize by you now made, contains the true value, agreeable to the original invoice herewith exhibited; and that, according to your best skill and judgment, it is not less than the real cost thereof. So help you God.

—which abovesaid oath the commissioner or receiver is hereby impowered to administer; and they shall pay the duty and impost by this act required, before such wines, liquors, goods, wares or merchandizes be landed or taken out of the vessel in which the same shall be imported, on pain of forfeiting all such wines, liquors, goods, wares or merchandizes so landed or taken out of the vessel in which the same shall be imported.

[SECT. 6.] And no wines, liquors, goods, wares or merchandizes that by this act are liable to pay impost or duty, shall be landed on any wharff, or into any warehouse or other place, but in the daytime only, and that after sunrise and before sunset, unless in the presence and with the consent of the commissioner or receiver, on pain of forfeiting all such wines, liquors, goods, wares and merchandizes, and the lighter, boat or vessel out of which the same shall be landed or put into any warehouse or other place.

[SECT. 7.] And if any person or persons shall not have and produce an invoice of the quantities of rum or liquors to him or them consigned, then the cask wherein the same is, shall be gaged, at the charge of the importer, that the quantity thereof may be known.

And be it further enacted by the authority aforesaid,

[SECT. 8.] That every merchant or other person importing any wines into this province, shall be allowed twelve per cent for leakage: *provided* such wines have not been filled up on board; and that every hogshead, butt or pipe of wine that hath two third parts thereof leaked out, shall be accounted for outs, and the merchant or importer to pay no duty or impost for the same; and no master of any ship or vessel shall suffer any wines to be filled up on board without giving a certificate of the quantity so filled, under his hand, before the landing thereof, to the commissioner or receiver of the impost in such port, on pain of forfeiting the sum of fifty pounds.

[SECT. 9.] And if it be made to appear that any wines imported in any ship or vessel, be decayed at the time of unlading thereof, or in twenty days afterwards, oath being made before the commissioner or receiver that the same hath not been landed above that time, the duties and impost paid for such wines shall be repayed unto the importer thereof.

And be it further enacted by the authority aforesaid,

[SECT. 10.] That the master of any ship or vessel importing any wines, liquors, goods, wares or merchandize shall be lyable to and shall pay the impost for such and so much thereof, contained in his manifest, as shall not be duly entred, nor the duty paid for the same, by the person or persons to whom such wines, liquors, goods, wares or merchandize are or shall be consigned. And it shall and may be lawful to and for the master of every ship or other vessel to secure and detain in his hands, at the owner's risque, all such wines, liquors, goods, wares or merchandize, imported in such ship or vessel, until he shall receive a certificate, from the commissioner or receiver of the impost, that the duty for the same is paid, and until he be repaid his necessary charges in securing the same; or such master may deliver such wines, liquors,

goods, wares or merchandize as are not entred, unto the commissioner or receiver of the impost in such port, or his order, who is hereby impowred and directed to receive and keep the same at the owner's risque, until the impost thereof, with the charges, be paid; and then to deliver such wines, liquors, goods, wares or merchandize as such masters shall direct.

And be it further enacted by the authority aforesaid,

[SECT. 11.] That the commissioner or receiver of the impost in each port, shall be and hereby is impowred to sue the master of any ship or vessel for the impost or duty for so much of the lading of any wines, liquors, goods, wares and merchandizes imported therein, according to the manifest by him to be given upon oath, as aforesaid, as shall remain not entred and the duty or impost thereof not paid. And where the goods, wares or merchandizes are such as that the value thereof is not known, whereby the impost to be recovered of the master for the same cannot be ascertained, the owner or person to whom such goods, wares or merchandize are or shall be consigned, shall be summoned to appear as an evidence at the court where suit for the impost and duty thereof shall be brought, and be there required to make oath to the value of such goods, wares or merchandizes.

And be it further enacted by the authority aforesaid,

[SECT. 12.] That the ship or vessel, with her tackle, apparel and furniture, the master of which shall make default in anything by this act required to be performed by him, shall be liable to answer and make good the sum or sums forfeited by such master, according to this act, for any such default, as also to make good the impost or duty for any wines, liquors, goods, wares or merchandizes not entred as foresaid and, upon judgment recovered against such master, the said ship or vessel, or so much of the tackle or appurtenances thereof as shall be sufficient to satisfie said judgment, may be taken in execution for the same. And the commissioner or receiver of the impost is hereby impowred to make seizure of such ship or vessel, and detain the same under seizure until judgment be given in any suit to be commenced and prosecuted for any of the said forfeitures or impost; to the intent that if judgment be rendered for the prosecutor or informer, such ship or vessel and appurtenances may be exposed for satisfaction thereof, as is before provided: *unless* the owners, or some on their behalf, for the releasing of such ship or vessel from under seizure or restraint, shall give sufficient security to the commissioner or receiver of the impost that seized the same, to respond and satisfie the sum or value of the forfeiture and duties, with charges, that shall be recovered against the master thereof, upon suit to be brought for the same, as aforesaid; and the master occasioning such loss and damage unto his owners, through his default or neglect, shall be liable unto their action for the same.

And be it further enacted,

[SECT. 13.] That the naval officer within any of the ports of this province, shall not clear or give passes to any master of any ship or other vessel, outward bound, until he shall be certified by the commissioner or receiver of the impost, that the duties and impost for the goods last imported in such ship or vessel are paid or secured to be paid. And the commissioner or receiver of the impost is hereby impowred to allow bills of store, to the master of any ship or vessel importing any wines or liquors, for such private adventures as shall belong to the master or seamen of such ship or other vessel, at the discretion of the commissioner or receiver, not exceeding three per cent of the lading; and the duties payable by this act for such wines or liquors in such bills of store mentioned and expressed, shall be abated.

And be it further enacted by the authority aforesaid,

[SECT. 14.] That all penalties and forfeitures accruing or arising by virtue of this act, shall be one half to his majesty for the uses and intents for which the aforementioned duties of impost are granted, and the other half to him or them that shall seize, inform and sue for the same, by action, bill, plaint or information in any of his majesty's courts of record, wherein no essoign, protection or wager of law shall be allowed; the whole charge of prosecution to be taken out of the half belonging to the informer.

And be it further enacted by the authority aforesaid,

[SECT. 15.] That there shall be paid by the master of every ship or other vessel, coming into any port or ports in this province to trade or traffick, whereof all the owners are not belonging to this province (except such vessels as belong to Great Britain, the provinces or colonies of Pensilvania, West and East Jersey, New York, Connecticut or Rhode Island), every voyage such ship or vessel does make, the sum of two shillings and sixpence per ton, or one pound of good new pistol powder, for every ton such ship or vessel is in burthen: *saving* for that part which is owned in Great Britain, this province, or any of the aforesaid governments (which is hereby exempted), to be paid unto the commissioner or receiver of the duties of impost, and to be employed for the ends and uses aforesaid.

[SECT. 16.] And the said commissioner is hereby impowred to appoint a meet and suitable person, to repair unto and on board any ship or vessel, to take the exact measure or tunnage thereof, in case he shall suspect that the register of such ship or vessel doth not express and set forth the full burthen of the same, the charge thereof to be paid by the master or owner of such ship or vessel before she be cleared, in case she appear to be of greater burthen; otherwise to be paid by the commissioner out of the monies received by him for impost; and shall be allowed him accordingly by the treasurer in his accompts. And the naval officer shall not clear any vessel until he be also certified by the said commissioner, that the duty of tunnage for the same is paid, or that it is such a vessel for which none is payable by this act.

And be it further enacted by the authority aforesaid,

[SECT. 17.] That there be one fit person, and no more, nominated and appointed by this court, as a commissioner and receiver of the aforesaid duties of impost and tunnage of shipping, and for the inspection, care and management of the said office, and whatsoever relates thereunto, to receive commission for the same from the governour or commander-in-chief for the time being, with authority to substitute and appoint a deputy receiver in each port, besides that wherein he resides, and to grant warrants to such deputy receiver for their said place, and to collect and receive the impost and tunnage of shipping aforesaid that shall become due within such port, and to render the accompts thereof, and pay in the same, to the said commissioner and receiver; which said commissioner and receiver shall keep fair books of all entries and duties arising by virtue of this act; also a particular account of every vessel, so that the duties of impost and tunnage arising on the said vessel may appear; and the same to lye open, at all seasonable times, to the view and perusal of the treasurer and receiver-general of this province (or any other person or persons whom this court shall appoint), with whom he shall accompt for all collections and payments, and pay in all such monies as shall be in his hands, as the treasurer or receiver-general shall demand it. And the said commissioner and receiver and his deputy and deputies, before their entring upon the execution of the said office, shall be sworn to deal truly and

faithfully therein, and shall attend in the office from nine to twelve of the clock in the forenoon, and from two to five of the clock in the afternoon.

[SECT. 18.] And the said commissioner and receiver, for his labour, care and expenses in the said office, shall have and receive, out of the province treasury, the sum of seventy pounds per annum; and his deputy or deputies to be paid for their service such sum and sums as the said commissioner and receiver, with the treasurer, shall agree, upon reasonable terms, not exceeding thirty pounds each; and the treasurer is hereby ordered, in passing and receiving the said commissioner's accounts, accordingly, to allow the payment of such salary or salaries, as aforesaid, to himself and his deputy or deputies.

Provided,

[SECT. 19.] That this act shall be and continue in force from the twenty-ninth day of this instant June, until the twenty-ninth day of June, which will be in the year of our Lord one thousand seven hundred and twenty-six, and no longer. [*Passed June 15.*]

CHAPTER 2.

AN ACT FOR APPORTIONING AND ASSESSING A TAX OF TWENTY THOUSAND POUNDS.

WHEREAS the great and general court or assembly of the province of the Massachusetts Bay in New England, at their sessions in the years 1720, 1722, 1723 and 1724, did pass four grants of a tax on polls and estates, as a fund and security for the payment and drawing in several sums in the bills of credit on this province, ordered to be imprinted, repeated and issued out of the publick treasury, for the service of the government; that is to say, at their session held in the month of November, one thousand seven hundred and twenty,* ten thousand pounds; at their session held in November, one thousand seven hundred and twenty-two,† five thousand pounds; at their session held in May, one thousand seven hundred and twenty-three,‡ three thousand pounds; at their session held in November, one thousand seven hundred and twenty-three,§ six thousand six hundred sixty-six pounds thirteen shillings and fourpence; and five thousand pounds at their session held in November, one thousand seven hundred and twenty-four;|| applied to the ends and uses in the said grants particularly enumerated and expressed; and, by the resolves of the courts that made the aforesaid grants, it was then ordered, that the said sum of twenty-nine thousand six hundred sixty-six pounds thirteen shillings and fourpence, shall be apportioned, and assessed, and levied upon polls, and estates both real and personal, within this province, according to such rules, and in such proportion upon the several towns and districts within the same, as shall be agreed on and ordered by this court in their present session; *wherefore*, for the ordering, directing and perfecting the said sum of twenty thousand pounds, and for making further provision for any deficiency that may arise or accrue by any unforeseen accident in the funds and grants aforesaid, which, with the sum of nine thousand six hundred sixty-six pounds thirteen shillings and fourpence, by the duties of impost, and tannage of shipping, and excise, together with the income of the bills let out, and the light-house, will make the sum of twenty-nine thousand six hundred sixty-six pounds thirteen shillings and four-

* NOTES to 1720-21, resolve (b).

† NOTES to 1722-23, resolve (c).

‡ NOTES to 1723-24, resolve (a). § *Ibid.*, resolve (b). || NOTES to 1724-25, resolve (b).