

delinquent lives, to be levied by warrant from the assessors, directed to the collector or constable in manner as is directed for gathering town assessments, and to be paid in to the town treasurer or selectmen for the use aforesaid: *saving* to the party aggrieved at the judgment of the assessors in settling such fine, liberty of appeal therefrom to the court of general sessions of the peace within the county, for relief, as in case of being overrated.

[SECT. 5.] And if the party be not convicted of any falseness in the list by him presented of polls, ratable estate[s], or income by any trade or faculty which he doth or shall exercise in gaining, by money or other estate not particularly otherwise assessed, such list shall be a rule for such person's proportion to the tax, which the assessors may not exceed.

*And whereas*, oftentimes, sundry persons not belonging to this province bring considerable trade and merchandize, and by reason of the tax or rate[s] of the town where they come to trade or traffick is finished and delivered to the constables or collectors, and, before the next year's assessment, are gone out of the province, and so pay nothing towards the support of the government, tho' in the time of their residing here they reap considerable gain by trade, and had the protection of the government,—

*Be it therefore enacted by the authority aforesaid,*

[SECT. 6.] That when any such person or persons shall come and reside in any town of this province for the space of twenty days, and bring any merchandize, and trade and deal therewith, the assessors of such town are hereby impowred to rate and assess ail such persons according to their circumstances, pursuant to the rules and directions in this act provided, tho' the former rate may have been finished, and the new one not perfected, as aforesaid; and the constables or collectors are hereby enjoyned to levy and collect all such sums committed to them and pay the same into the town treasury. [*Passed June 17; published June 27.*]

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## CHAPTER 10.

### AN ACT FOR GRANTING UNTO HIS MAJESTY SEVERAL RATES AND DUT[IE][Y]S 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[1] sessions in the years 1722, 1723 and 1724, to be levied and collected in this present year, have cheerfully 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[1] dut[ie][y]s 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 June, instant, there shall be paid by the importers 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 dut[ie][y]s of impost following; viz.,—

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

For every pipe of Canary, thirty shillings.

For every pipe of Madera, twenty-five shillings.

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

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

For every hogshead of sugar, two shillings.

For every hogshead of mol[a][o]sses, one shilling.

For every hogshead of tobacco, twenty shillings.

For every tun of logwood, three shillings.

And so, proportionably, for greater or lesser quantit[ie][y]s.

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 port 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 dut[ie][y]s shall be paid in currant 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 entring 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[1] 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 entr[ie][y]s 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 vessel[1]s 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 hereinafter mentioned, of the contents of the lading of such ship or vessel[1], 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 merchandize[s] laden on such ship or vessel[1], with the marks and numbers thereof, and to whom

the same is consigned; and also 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 account, to the best of his knowledge, of the whole lading taken on board and imported in the said vessel[1] from the port or ports such vessel[1] 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[1], 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 commiss[ione]r or receiver is hereby impowred 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 l[i][y]able 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 impowred 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[1] in which the same shall be imported; on pain of forfeiting all such wines, liquors, goods, wares or merchandize[s] so landed or taken out of the vessel[1] in which the same shall be imported.

[SECT. 6.] And no wines, liquors, goods, wares or merchandizes that by this act are l[i][y]able 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[t], 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[1] 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[e] 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[1] 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[1] be decayed at the time of unloading 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 dut[ie][y]s and impost paid for such wines shall be repaid unto the importer thereof.

*And be it further enacted by the authority aforesaid,*

[SECT. 10.] That the master of any ship or vessel[1] importing any wines, liquors, goods, wares or merchandize, shall be l[i]able 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[1] to and for the master of every ship or other vessel[1] to secure and detain in his hands, at the owner's risque, all such wines, liquors, goods, wares or merchandize imported in any such ship or vessel[1], 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[1] for the impost or duty for so much of the lad[e]ing 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[s] 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[1], with her tackle, appar[r]el[1] and furniture, the master of which shall make default in anything by this act required to be performed by him, shall be l[i]able 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 aforesaid, and, upon judgment recovered against such master, the said ship or vessel[1], or so much of the tackle or appurt[enance]s 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 impow[er]ed to make seizure of such ship or vessel[1], 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[1] and appurt[enance]s 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[1] from [under] seizure or restraint, shall give sufficient security to the commissioner or receiver of the impost that seized the same, to respond and satisf[ie][y] the sum or value of the forfeiture[s] and dut[ie][y]s, 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, thro[ugh] his default or neglect, shall be l[ie][y]able 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[1] outward bound, until he shall be certified by the commissioner or receiver of the impost, that the dut[ie][y]s 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[1] importing any wines or liquors, for such private adventures as shall belong to the master or seamen of such ship or other vessel[1], at the discretion of the commissioner or receiver, not exceeding three per cent of the lading; and the dut[ie][y]s 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 penalt[ie][y]s and forfeitures accruing or arising by vertue of this act, shall be one half to his majesty, for the uses and intents for which the aforementioned dut[ie][y]s 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 colon[ie][y]s of Pensilvania, West and East Jersey, New York, Connecticut[t] or Rhode Island), every voyage such ship or vessel[1] do[e]s 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[1] 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 dut[ie][y]s 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[1] to take the exact measure or tunnage thereof, in case he shall suspect that the register of such ship or vessel[1] 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[1] 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[1] 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

dut[ie][y]s 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 receivers 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 entr[ie][y]s and dut[ie][y]s arising by virtue of this act, also a particular acco[un][mp]t of every vessel[1], so that the dut[ie][y]s of impost and tunnage arising on the said vessel[1] may appear; and the same to ly[e] 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 mon[i][ey]es as shall be in his hands, as the treasurer or receiver-general shall demand it. And the said commiss[ione]r [and] [or] receiver, and his deputy and deput[ie][y]s, 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 expences in the said office, shall have and receive, out of the province treasury, the sum of seventy pounds per annum; and his deputy or deput[ie][y]s 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 accompts, accordingly, to allow the payment[s] of such salary or salary[ie][y], as aforesaid, to himself and his deputy or deput[ie][y]s.

*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-seven, and no longer. [*Passed June 8; published June 27.*]

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## CHAPTER 11.

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

Preamble.

WE, his majest[y][ie]'s most loyal and dutiful subjects, the representatives of the province of the Massachusetts Bay, in general court assembled, 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 1722, 1723 and 1724, have cheerfully and unanimously granted, and do hereby give and grant unto his most excellent majesty, for the ends and uses abovementioned, and for no other uses, an excise upon all brandy, rum and other spirits distilled, and upon all wines whatsoever, sold by retail within this province; to be raised, levied, collected and paid, by and upon every taverner, in[n]-holder, common victualler and retailer within each respective county, in manner following,—