

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 salar[ie][y]s, 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.*]

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,—

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 from and after the twenty-ninth day of June, one thousand seven hundred and twenty-six, for the space of one year, every person licensed for retailing brandy, rum [and] [or] other spirits, or wine, shall pay the duties following; viz.,—

Time limited.

For every gallon of brandy, rum, and spirits distilled, eightpence.

Fees stated.

For every gallon of wine of every sort, eightpence.

A pipe of wine to be accounted one hundred gallons.

And be it therefore further enacted by the authority aforesaid,

[SECT. 2.] That there be one or more collectors in each county, appointed by the general court, or by the court of general sessions of the peace where it shall happen that such collectors refuse to accept said office, or be removed by death or mismanagement, to take charge of this duty of excise, who shall have power to inspect the houses of all such as are licensed, and of such as are suspected to sell without license; which collectors shall be upon oath to take care of the due execution of this law, and to prosecute the breakers of it.

Collectors appointed.

[SECT. 3.] And the said collectors shall carefully examine the accounts of every licensed person in their respective count[ie][y]s, and demand, sue for and receive the several sums due from them by this act, and shall give in an account under their hands of the particular sums they receive, together with the names of the persons of whom received, unto the treasurer, upon oath, which oath the treasurer is hereby impowered and directed to administer in the words following; viz.,—

You, A. B., do swear this is a just and true account of the excise upon all liquors by you received in the county of _____, and that the persons of whom you have received the same were also upon oath. So help you God.

Oath.

[SECT. 4.] And at the time of receiving any money, the said collectors shall give two receipts, of the same ten[or] and date, mentioning what sum or sums they have received from every taverner, in[n]holder, common victualler and retailer; one of which receipts to be by the s[ai]d taverner, in[n]holder, common victualler or retailer returned to the court of general sessions of the peace, within their respective count[ie][y]s, at the next session of such court, and the clerks of the said courts shall within twenty days after receipt thereof, transmit the same to the treasurer or receiver-general; and such collectors shall pay into the publick treasury of this province, all such sums as they shall receive, within six months from the date of their commission, and so from time to time within the space of six months, as long as they shall continue in such office; on pain and forfeiture of the reward given such collectors by this act, who shall be allowed five per cent on all money by them collected and paid into the treasury as afores[ai]d: each collector, before he enter into the s[ai]d office, to give bond to the treasurer of this province, for the time being, and his successors in s[ai]d office, with sufficient sureties, for the faithful discharge of his duty, and that he will duly pay in the money that he shall collect, to the treasurer of this province, for the time being, which bond shall be executed before the court of general sessions of the peace, in the respective counties where the s[ai]d collectors live, or before the treasurer of the province for the time being; and that the s[ai]d treasurer shall put in suit the bonds of all such collectors who shall neglect to make due payment within sixty days after the expiration of the year.

Five per cent for collecting.

And be it further enacted by the authority afores[ai]d,

Account to be taken.

[SECT. 5.] That every taverner, in[n]holder, common victualler and retailer, shall, after the twenty-ninth day of June, one thousand seven hundred and twenty-six, take an exact acco[un][mp]t of all rum, brandy and other distilled spirits and wine then by him, and give an acco[un][mp]t of the same unto the s[ai]d collector upon oath, and such other persons as shall be licensed during the continuance of the s[ai]d act, shall also give an acco[un]t as afores[ai]d upon oath, of what rum, brandy and other distilled spirits and wine, he or they shall have by him or them at the time of his or their license; which oath the collector shall have power to administer in the words following; viz.,—

Oath.

You, A. B., do swear that the acco[un]t exhibited by you is a true and just acco[un]t of all the rum, brandy and other distilled spirits and wine now by you. So help you God.

Within six months, account to be delivered.

[SECT. 6.] That every taverner, in[n]holder, common victualler and retailer shall make a fair entry in a book, of all such rum, brandy [and] other distilled spirits and wine, as he or they or any for him or them shall buy, distill or take in for sale after such acco[un]t taken, and at the end of every six months deliver the same in writing under his or their hands unto the collector, who is to administer an oath to him or them that the s[ai]d acco[un]t is *bona fide* just and true, and that he or they do not know of any rum, brandy, other distilled spirits or wine, sold directly or indirectly by him or them, or any under him or them, or by his or their privity or consent, but what is contained in the acco[un]t now exhibited, and shall pay him the duty thereof, excepting such part as the collector shall find is still remaining by him or them; twenty per cent to be allowed for leakage and other wast[e], for which no duty is to be paid.

Twenty per cent leakage.

General sessions to take recognizance.

[SECT. 7.] That the justices in their general sessions of the peace, shall take recognizances, with sufficient sureties, of all persons by them licensed, both as to their keeping good rule and order, and duly observing the laws relating to persons so licensed; as also for their duty and truly rendring an acco[un]t in writing under their hands as afores[ai]d, and paying their excise in manner as afores[ai]d, which recognizance shall be taken within the space of thirty days after the granting such license, otherwise the person licensed shall lo[os]e the benefit of his or her s[ai]d license.

Preamble.

And whereas notwithstanding the laws made against selling strong drink without license, many persons, not regarding the penalties and forfeitures in the said act, do[e] receive and entertain persons in their houses and sell great quantities of spirits and other strong drink without license so to do first had and obtained, by reason whereof great debaucheries are committed and kept secret, the end of this law in a great measure frustrated, and such as take licenses and pay the excise greatly wronged and injured,—

Be it therefore further enacted,

[SECT. 8.] That whosoever, after the twenty-ninth of June, one thousand seven hundred and twenty-six, shall presume to sell any brandy, rum or other distilled spirits, wine, beer, cyder, perry or any other strong drink in any smaller quantity than a quarter cask (twenty gallons to be accounted a quarter cask), without license first had and obtained from the general sessions of the peace and recognizing in manner as afores[ai]d, shall forfeit the sum of ten pounds; one third to the poor of the town where the offence shall be committed; one third to the collector and the other third to any person that shall inform the grand jury or the said collector, as by this act is provided, and costs of prosecution; and all such as shall refuse or neglect to pay the fine afores[ai]d shall stand closely and strictly committed in the

common goal of the county for forty days at least; and not to have the liberty of the goaler's house or yard; and any goaler giving any person liberty contrary to this act shall forfeit and pay ten pounds, to be employed in manner as afores[ai]d, and pay cost of prosecution as aforesaid.

[SECT. 9.] And if any person or persons not licensed as afores[ai]d shall order, allow, permit or connive at the selling of any strong drink, contrary to the true intent and meaning of this law, by his or her child or children, servant or servants, or any other person or persons belonging to his or her family, and be thereof convict, he, she or they shall be reputed the offender or offenders, and shall suffer the same penalties as if he, she or they had sold such drink themselves; unless such person or persons will *bona fide* swear that he, she or they did not order, allow or permit thereof or connive thereat.

Forfeiture of £10 to sell without license.

[SECT. 10.] That two credible persons declaring upon oath that they bought strong drink of any unlicensed person or persons, it shall be judged sufficient evidence to convict him, her or them of selling without l[i][y]cense, altho' their evidence relate to two different quantities of strong drink sold, and to two different times of sale: *provided*, there be not above the space of twenty days between the first and second times of sale.

Two persons' evidence sufficient.

[SECT. 11.] That when and so often as it shall be observed that there is a resort of persons to houses suspected to sell strong drink without l[i][y]cense, any justice of the peace shall have full power to convene such persons before him, and examine them upon 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 court of general sessions of the peace for the county where such offence shall be committed.

Houses not licensed.

And be it further enacted,

[SECT. 12.] That any person refusing to give evidence as afores[ai]d, or at the tryal of any person presented or indicted for the selling strong drink without l[i][y]cense, shall be l[i][y]able to the same penalty as the said person indicted is l[i][y]able to in case he shall be convict.

Persons refusing to give evidence.

[SECT. 13.] That every taverner, in[n]holder, common victualler or retailer who shall be found to give a false acco[un][mp]t of any brandy, distilled spirits or wine by him at the time, or bought, distilled or taken in for sale after his license, or refuse to give in an account on oath, as afores[ai]d, shall be rendred incapable of having a license afterwards, and shall be prosecuted by the collector 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 collector for the use of the province.

Innholder, &c., giving a false account.

[SECT. 14.] All fines, forfeitures and penalties arising by this act shall be recovered by bill, plaint or information, in any of his majest[y][ie]'s courts of record within the respective count[ie][y]s where such offence shall be committed, or by presentment of the grand jury, who are hereby strictly enjoyned to inform of and present [of] all breaches of this act.

Fines and forfeitures, how disposed of.

Provided, always,

[SECT. 15.] And it is the true intent and meaning of this act, 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 acco[un][mp]t to the collector 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 28; published June 29.]

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