

constable of any town or district within this province, and it be suspected that it was not killed within the same, such person shall not be intitled to the reward in this act provided, until [1] he makes oath, before one of his majesty's justices of the peace, or selectmen of the town in such town where no justice of the peace dwells, (who are hereby empowered to administer the same), that such wolf, bear, wildeat or catamount was, *bonâ fide*, killed within this province.

Killed within the province.

And be it further enacted by the authority aforesaid,

[SECT. 7.] That if any Indian shall kill any wolf[e], bear, wildeat or catamount, or wolf's, wildeat's or catamount's whelp, or bear's cub, within this province, he shall be intitled to the same reward in this act provided for killing thereof, in case such Indian bring the head of such wolf, bear, wildeat or catamount, or wolf's, wildeat's or catamount's whelp, or bear's cub, to a constable, and satisfy the selectmen of the town where the same is brought that it was killed in this province.

Indians to be entitled to the premiums.

[SECT. 8.] This act to continue and be in force for the space of three years from the publication thereof, and no longer. [Passed April 23; published April 24, 1742.]

Limitation.

CHAPTER 24.

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

WE, his majesty's most loyal and dutiful subjects, the representatives of his majesty's province of the Massachusetts Bay, in New England, being desirous of a collateral fund and security for drawing in the bills of credit on this province, have cheerfully and unanimously given and granted, and do hereby give and grant, unto his most excellent majesty, to the end and use 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 pray that it may be enacted,—

And be it accordingly enacted by the Governour, Council and [and] House of Representatives,

[SECT. 1.] That, from and after the last day of the present session, there shall be paid by the importer of all wines, liquors, goods, wares and merchandize that shall be imported into this province from the place of their growth (salt, cotten-wool, provisions and every other thing of the growth and produce of New England excepted), the several rates or duties of impost following; viz^t,—

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

For every pipe of Canary, twelve shillings.

For every pipe of Madera, nine shillings and sixpence.

For every pipe of other sorts, not mentioned, nine shillings and sixpence.

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

For every hogshead of sugar, sevenpence.

For every hogshead of molasses, fourpence.

For every hogshead of tobacco, nine shillings and sixpence.

For every tun of logwood, ninepence.

—And so, proportionably, for greater or lesser quantities.

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

And whereas, many strangers and foreigners, of late years, have reaped great gain and profit by bringing into this province considerable quantities of foreign molasses, and rum, on their own accompts, whereby much of the trade that was formerly carried on with considerable profit by the inhabitants of this province, altho with the paying very high charges for permission, &c., in their islands, is, in a great measure, if not wholly, prevented; *wherefore*, in order to the subjecting such foreigners' goods to a higher duty,—

Be it enacted by the authority aforesaid,

[SECT. 2.] That all such molasses and rum that belong to foreigners shall pay the following duties; viz^t.,—

For every hogshead of molasses, one shilling and sixpence.

For every hogshead of rum, one pound seventeen shillings and sixpence.

And, for the preventing the colouring of such foreigners' goods under the names of any merchants, or others, inhabiting this province,—

Be it enacted by the authority aforesaid,

[SECT. 3.] That, when any quantities of such goods are imported into this province that may reasonably be supposed to come from any of the said foreign plantations, and are sayd to be consigned to some of the inhabitants of this province, or British subjects, such person to whom the same is consigned shall make oath, before the commissioner of impost, in the following words; viz^t.,—

You, A. B., do swear that the goods imported in the ship or vessel (), and consigned you, did actually and truly come upon the sole proper account and risque, and are, *bona fide*, the goods and estate of yourself, or some other of his majesty's British subjects; and that no foreigner, directly or indirectly, is any ways interested or concerned in the same, or are ever to have any share or part in the same, that you know of; nor is this consignment made to you under any colour or pretext to prevent the paying the duties of the same.

[SECT. 4.] And, for any of the above wines, liquors, goods, wares, merchandize, &c., that shall be imported into this province, &c., 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 came upon their risque from the port of their growth and produce.

And be it further enacted by the authority aforesaid,

[SECT. 5.] That all the aforesaid impost-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 to be appointed, as is hereinafter to be directed, for entering and receiving the same, at or before the landing of any wines, liquors, goods or merchandize: *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 eight pounds; and in case where the commissioner or receiver shall give credit, he shall settle and ballance his accompts with every person, on or before the last day of April, 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 three 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. 6.] 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 at 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 said master shall give in to the commissioner or receiver, under his hand, and shall therein set down and express the quantities and species of the wines, liquors, goods and merchandize laden on board such ship or vessel, 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 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 merchandize, laden on said ship or vessel, directly or indirectly; and 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 five 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. 7.] That all merchants, factors and other persons, importers, being owners of or having any of the wines, liquors, goods or merchandize 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 an 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, exhibit the present price of said goods at this market, and that, *bona fide*, according to your best skill and judgment, it is not less than the real value thereof. So help you God.

—which above 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 merchandize 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 merchandize so landed and taken out of the vessel in which the same shall be imported.

[SECT. 8.] And no wines, liquors, goods, wares or merchandize that by this act are liable to pay impost or duty, shall be landed on any wharfe, 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 merchandize, and the lighter, boat and vessel out of which the same shall be landed or put into any warehouse or other place.

[SECT. 9.] 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 quantities thereof may be known.

And be it further enacted by the authority aforesaid,

[SECT. 10.] 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 up, under his hand, before the landing thereof, to the commissioner or receiver of impost for such port, on pain of forfeiting the sum of one hundred pounds.

[SECT. 11.] 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 repaid unto the importer thereof.

And be it further enacted by the authority aforesaid,

[SECT. 12.] That the master of any ship or vessel importing any wines, liquors, goods, wares or merchandize, shall be liable 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 any 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 impowered and directed to receive and keep the same, at the owner's risque, until the impost thereof, with the charge, be paid; and then to deliver such wines, liquors, goods, wares or merchandize as such master shall direct.

And be it further enacted by the authority aforesaid,

[SECT. 13.] That the commissioner or receiver of the impost in each port, shall be and hereby is impowered 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 or merchandize imported therein, according to the manifest to be by him given upon oath, as aforesaid, as shall remain not entred and the duty of impost thereof not paid. And where any goods, wares or merchandize 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. 14.] 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 and merchandize not entred as aforesaid; and, upon judgment recovered against such master, the said ship or vessel, with so much of the tackle or appurtenances thereof as shall be sufficient to satisfy said judgment, may be taken in execution for the same; and the commissioner or receiver of the impost is hereby impowered 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 appur^{ces} may be exposed to sale, for satisfaction thereof, as is before provided: *unless* the owners, or some on their behalf, for the releasing such ship or vessel from under seizure or restraint, shall give sufficient security unto the commissioner or receiver of impost that seized the same, to respond and satisfy 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. 15.] 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.

[SECT. 16.] And the commissioner or receiver of the impost is hereby empowered 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 whereas, many persons have heretofore caused to be imported, from the neighbouring governments, into this province, by land-carriage, large quantities of wine, rum and other merchandize, subjected to duty by this act, but have made no report thereof to the officer of impost, or any of his deputys, nor have paid any duty therefor, contrary to the true intent and meaning of this act,—

Be it therefore further enacted by the authority aforesaid,

[SECT. 17.] That, whensoever any rum, wine or other merchandize, by this act subjected to any duty, shall be hereafter imported from any of the neighbouring governments, by land, into any town of this province, the owner thereof, or person importing the same, shall make report thereof to the said officer, or some one of his deputys, and pay the duty hereby required therefor, on pain and penalty of forfeiting the same.

And be it further enacted by the authority aforesaid,

[SECT. 18.] That all penalties, fines and forfeitures accruing and 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 the prosecution to be taken out of the half belonging to the informer.

And be it further enacted by the authority aforesaid,

[SECT. 19.] 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 Jersy, New York, Connecticut, New Hampshire and Rhode Island), every voyage such ship or vessel does make, the sum of two shillings per tonn, or one pound of good, new pistol-powder, for every tonn 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 are 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. 20.] And the said commissioner is hereby impowered to appoint a meet and suitable person, to repair unto and on board any ship or vessel, to take the exact measure or tonnage 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 shall appear to be of greater burthen: otherwise, to be paid by the commissioner out of the money 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 according to this act.

And be it further enacted by the authority aforesaid,

[SECT. 21.] 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 shiping, and for the inspection, care and managment 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, and other places besides that wherein he resides, and to grant warrants to such deputy receivers for the said place, and to collect and receive the impost and tunnage of shiping aforesaid that shall become due within such port, and to render the account 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 all such moneys as shall be in his hands, as the treasurer or receiver-general shall demand it. And the said commissioner or receiver and his deputy and deputies, before their entring upon the execution of their office, shall be sworn to deal truly and faithfully therein, and shall attend in the said office from nine to twelve of the clock in the forenoon, and from two to five of the clock in the afternoon.

[SECT. 22.] 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 twenty pounds, the present emission, per annum; and his deputy or deputies to be paid for their service such sum or sums as the said commissioner and receiver, with the treasurer, shall agree upon, not exceeding seven pounds ten shillings each. And the treasurer is hereby ordered, in passing and receiving the said commissioner's accompts, accordingly, to allow the payment of such salary or salaries, as aforesaid, to himself and his deputy or deputies.

Provided,

[SECT. 23.] That this act shall be and continue in force from the last day of the present session until the thirtieth day of December, which will be in the year of our Lord one thousand seven hundred and forty-two, and to the end of the next session of the general court, and no longer. [*Passed April 23; published April 24, 1742.*]

NOTES.—A General Court was convened this year, on the 26th of May, but was dissolved the next day by Governor Belcher, because the House chose councillors favorable to the Land-bank scheme. No acts were passed by this Assembly.

A new Assembly was convened July 8, and sat until August 8, when it was prorogued to August 11, and sat three days,—being adjourned from the 13th to the 17th, on which