

*And be it further enacted,*

[SECT. 20.] That there be one fit person, and no more, nominated and appointed by this court, as a commissioner and receiver of the aforesaid dutys of impost and tunnage of shipping, and for the inspection, care and management of the said office, and whatsoever relates ther to, to receive commission for the same from the governour and 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 shipping as aforesaid that shall become due within such port, and to render the accompt thereof, and to pay in the same, to the said commissioner and receiver: which said commissioner and receiver shall keep fair books of all entrys and dutys arising by virtue of this act; also, a particular account of every vessel, so that the dutys 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 account for all collections and payments, and pay all such monys as shall be in his hands, as the treasurer or receiver-general shall demand it. And the said commissioner or receiver and his deputy or deputys, before their entering upon the execution of their office, shall be sworn to deal truly and faithfully therein, and shall attend in the said office from ten of the clock in the forenoon, until one in the afternoon.

[SECT. 21.] 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 fifty pounds per annum; and his deputy or deputys to be paid for their service such sum or sums as the said commissioner and receiver, with the treasurer, shall agree upon, not exceeding ten pounds, per annum, 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 deputys.

*Provided,*

[SECT. 22.] That no dutys of impost shall be demanded for any goods imported after the publication of this act, by virtue of any former act for granting unto his majesty any rates and duties of impost, &c<sup>s</sup>. [*Passed June 23; published June 27.*]

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## CHAPTER 3.

AN ACT FOR SUPPLYING THE TREASURY WITH THE SUM OF ONE HUNDRED THOUSAND POUNDS, FOR DISCHARGING THE PUBLICK DEBTS, &c<sup>AL</sup>., AND FOR DRAWING THE SAID BILLS INTO THE TREASURY AGAIN.

*Be it enacted by the Governour, Council and House of Representatives,*

£100,000 bills of credit to be emitted.

[SECT. 1.] That the treasurer be and hereby is impow[er]ed and ordered to emit and issue forth the sum of one hundred thousand pounds, in bills of credit of the last tenor and date, now lying in his hands and received in for taxes, impost and excise, which shall pass in all publick and private payments equal to other new-tenor bills emitted since one thousand seven hundred and forty; and the said sum of one hundred thousand pounds shall be issued out of the treasury in [*the*] manner

and for the purposes following; viz<sup>td</sup>, the sum of forty thousand pounds, part of the aforesaid sum of one hundred thousand pounds, shall be appl[y][i]ed for the payment of wages that now are or that hereafter may be due by virtue of the establishment of Castle William, Frederick Fort, Richmond Fort, George's Truck-house, Saco Truck-house, Brunswick Fort, and the sloop in the country's service, and the forces upon the eastern and western frontiers; and the sum of thirty-four thousand pounds, part of the aforesaid sum of one hundred thousand pounds, shall be appl[y][i]ed for purchasing all needful warlike stores, and for the commissary's necessary disbursements for the service of the several forts and garrisons and other forces within this province, pursuant to such grants as are or shall be made by this court for those purposes; and the sum of eighteen thousand pounds, part of the aforesaid sum of one hundred thousand pounds, shall be appl[y][i]ed for the payment of his majesty's council and such other grants as are or shall be made by this court, and for the payment of stipends, bounties and premiums established by law, and for the payment of all other matters and things which this court have or shall, either by law or orders, provide for the payment of out of the publick treasury, and for no other purpose whatsoever; and the sum of three thousand pounds, part of the aforesaid sum of one hundred thousand pounds, shall be appl[y][i]ed for the discharge of other debts owing from this province to persons that have served or shall serve them by order of this court in such matters and things where there is no establishment, nor any certain sum assigned for such service, and for paper, printing and writing for this court, the surgeon of Castle William, and wooding of said castle; and the sum of five hundred pounds, part of the aforesaid sum of one hundred thousand pounds, shall be appl[y][i]ed to defrey any contingent unforeseen charges that may demand prompt payment, and for no other use whatsoever; and the sum of four thousand five hundred pounds, the remaining part of the aforesaid sum of one hundred thousand pounds, shall be appl[y][i]ed for the payment of the members of the house of representatives serving in the general court during their several sessions this present year.

£40,000 for Castle William and other forts, &c.

£34,000 for purchasing warlike stores, &c.

£18,000 for the payment of the council, grants, &c.

£3,000 for payment of debts, &c.

£500 for contingent charges, &c.

£4,500 for the representatives.

*And be it further enacted,*

[SECT. 2.] That if there be a surplusage in any sum appropriated, such surplusage shall l[y][i]e in the treasury for the further order of this court.

Surplusage to lie in the treasury.

*And be it further enacted,*

[SECT. 3.] That each and every warrant for drawing money out of the treasury, shall direct the treasurer to take the same out of such sums as are respectively appropriated for the payment of such publick debts as the draughts are made to discharge; and the treasurer is hereby directed and ordered to pay such money out of such appropriation[s] as directed to, and no other, upon pain of refunding all such sum or sums as he shall otherwise pay, and to keep exact and distinct accounts of all payments made out of such appropriated sums; and the secretary, to whom it belongs to keep the muster-rolls and accounts of charge, shall lay before the house, when they direct, all such muster-rolls and acco[m]p[un]ts, after payment thereof.

Warrants to express the appropriations.

And as a fund and security for drawing the said sum of one hundred thousand pounds into the treasury again,—

*Be it further enacted,*

[SECT. 4.] That there be and hereby is granted unto his most excellent majesty, for the ends and uses aforesaid, a tax of ninety-five thousand five hundred pounds, to be levied on polls, and estates both real and personal, within this province, according to such rules and in such proportions on the several towns and districts within the same, as shall

£95,500 in 1749.

be agreed upon and ordered by this court at their session in May, one thousand seven hundred and forty-nine, and paid into the publick treasury on or before the last day of December then next after.

And as a fund and security for drawing in such sum or sums as shall be paid out to the representatives of the several towns,—

*Be it enacted,*

Tax for the sum paid the representatives.

[SECT. 5.] That there be and hereby is granted unto his most excellent majesty, a tax of such sum or sums as shall be paid to the several representatives as aforesaid, to be levied and assessed on the polls and estates of the inhabitants of the several towns, according to what their representatives shall so receive, which sums shall be set on the said towns in the next province tax; and the assessors of the said towns shall make their assessment for this tax, and apportion the same according to the rule that shall be prescribed by act of the general assembly for assessing the next province tax, and the constables in their respective districts shall pay in the same when they pay in the province tax for the next year, of which the treasurer is hereby directed to keep a distinct and separate account; and if there be any surplusage, the same shall l[y][i]e in the hands of the treasurer for the further order of this court.

*And be it further enacted,*

Tax for the money hereby emitted to be made according to the preceding tax act, in case.

[SECT. 6.] That in case the general court shall not, at their session in May, one thousand seven hundred and forty-nine, agree and conclude upon an act apportioning the sum which by this act is engaged shall be, in this year, apportioned, assessed and levied, that then and in such case, each town and district within this province shall pay, by a tax to be levied on polls, and estates both real and personal, within their districts, the same proportion of the said sums as the towns and districts aforesaid shall have been taxed by the general court in the tax act then next preceding; and the province treasurer is hereby fully impow[er]ed and directed, some time in the month of June, in the year one thousand seven hundred and forty-nine, to issue and send forth his warrants, directed to the selectmen or assessors of each town and district within this province, requiring them to assess the polls, and estates both real and personal, within their several towns and districts, for their respective part and proportion of the sum before directed and engaged to be assessed by this act; and the assessors, as also all persons assessed, shall observe, be governed by, and subject to all such rules and directions as shall have been given in the next preceding tax act.

*And be it further enacted,*

Taxes to be paid in the several species herein enumerated.

[SECT. 7.] That the inhabitants of this province shall have liberty, if they see fit, to pay the several sums for which they respectively may, in pursuance of this act, be assessed, in bills of credit of the form and tenor by this act emitted, or in other new-tenor bills, or in bills of the middle tenor, according to their several denominations, or in bills of the old tenor, accounting four for one; or in coin'd silver, at seven shillings and sixpence per ounce, troy weight, and of sterling alloy, or in gold coin proportionably; or in merchantable hemp, flax, winter and Isle-of-Sable codfish, refin'd bar-iron, bloomery-iron, hollow iron-ware, Indian corn, rye, wheat, barley, pork, beef, duck or canvas, whalebone, cordage, train-oil, beeswax, bayberry-wax, tallow, peas[e], sheepswool, or tann'd sole-leather (the aforesaid commodities being of the produce or manufactures of this province), at such moderate rates and prices as the general assembly of the year one thousand seven hundred and forty-nine shall set them at; the several persons paying their taxes in any of the commodities aforementioned, to run the risque and pay the charge of transporting the said commodities to the province treasury; but if the aforesaid general assembly shall not, at their session in

How the commodities brought into the treasury are to be rated.

May, some time before the twentieth day of June in the said year, agree upon and set the aforesaid species and commodities at some certain price, that then the eldest councell[c][o]r, for the time being of each of those counties in the province, of which any one of the council is an inhabitant, together with the province treasurer, or the major part of them, be a committee, who hereby are directed and fully authorized and impow[e]red to do it; and in their set[t]ling the prices and rating the value of those commodities, to state so much of them, respectively, at seven shillings and sixpence as an ounce of silver will purchase at that time in the town of Boston, and so *pro ratâ*. And the treasurer is hereby directed to insert in the several warrants by him sent to the several collectors of the taxes of such year, with the names of the afore-quoted commodities, the several prices or rates which shall be set on them, either by the general assembly or the committee aforesaid, and direct the aforesaid collectors to receive them so.

[SECT. 8.] And the aforesaid commodities, so brought into the treasury, shall, as soon as may be, be disposed of by the treasurer to the best advantage, for so much as they will fetch in bills of credit hereby to be emitted, or for silver and gold, which silver and gold shall be delivered to the possessors of said bills in exchange for them; that is to say, one ounce of silver coin, and so gold in proportion, for seven shillings and sixpence, and so *pro ratâ* for a greater or less sum; and if any loss shall happen by the sale of the aforesaid species, or by any unforeseen accident, such d[i][e]f[f]iciency shall be made good by a tax of the year next following, so as fully and effectually to call in the whole sum of one hundred thousand pounds in said bills hereby ordered to be emitted; and if there be a surplusage, it shall remain a stock in the treasury. [*Passed June 23; published June 27.*]

Treasurer to sell the said commodities.

## CHAPTER 4.

AN ACT FOR GRANTING UNTO HIS MAJESTY AN EXCISE UPON WINES AND SPIRITS DISTILLED, SOLD BY RETAIL, AND UPON LIMES, LEMMONS AND ORANGES.

WE, his majesty'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, have cheerfully and unanimously granted, and do hereby give and grant unto his most excellent majesty, for the ends and uses above mentioned, and for no other uses, an excise upon all brandy, rum and other spirits distilled, and upon all wines whatsoever sold by retail, and upon lemons, limes and oranges taken in and used in making of punch or other liquors mixed for sale, or otherwise consumed, in taverns or other licen[s][e]d houses 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:—

Preamble.

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

[SECT. 1.] That from and after the twenty-ninth day of June, one thousand seven hundred and forty-eight, for the space of three years, every person licen[s][e]d for retailing rum, brandy or other spirits, or wine, shall pay the duties following:—

Time of this act's continuance.

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

Rates of excise.