

HOUSE OF REPRESENTATIVES OF THE UNITED STATES, SEPTEMBER 24.

MR. GERRY, from the committee appointed for the purpose, made the following report, which being read, was laid on the table. The committee appointed to report an estimate of the net produce of the Impost and Tonnage duties, not having been able to procure early documents for this purpose, were under the necessity of suspending the matter until statements of the imports, exports, and tonnage of the several States could be obtained, pursuant to an order of the House of the 8th of May last: The statements mentioned, of which some have been lately received, are transmitted by all the States, except Maryland, and authentic returns from the principal Custom Houses thereof, are furnished by a Member of the House from that State; but so various are the revenue laws of the several States, and the modes of stating their accounts, as to defeat, in many instances, the order of the House for obtaining information. These considerations, added to the fluctuating state of commerce, and the probability that the defalcations under the Federal Government, will differ from those under the State Governments, evince the impracticability of an accurate estimate—and the committee can only submit the following as the best they could form, under the circumstances mentioned.

An ESTIMATE of the Gross Amount, and Nett Produce of the Impost and Tonnage Duties for one year, which will be collected in the several States, according to the latest returns thereof, under the existing Acts of Congress.

	The gross amount of Impost.		A deduction for a discount of ten per cent. of the duties on imports by American vessels.		Deduction of 1 per cent. for collectors, inspectors and other incidental charges made from the impost after the 10 pr. cent. is deducted.		A drawback estimated from the returns of exports of the several States.		Nett produce of the Impost.	Gross amount of the tonnage duty.		Deduction for pr. centage, which will probably amount to 3-5 of 1 pr. cent.		Nett amount of the Tonnage duty.	Total amount of the net produce of Impost and Tonnage.	
	Dol.	Cents.	Dol.	Cents.	Dol.	Cents.	Dol.	Cents.		Dol.	Cents.	Dol.	Cents.			Dol.
NEW-HAMPSHIRE,	22,177	97	1,756	28	204	21			20,217	48	1,282	4	7	69	1,274	35
MASSACHUSETTS,	216,366	33½	17,819	68	1,085	46	7,427	20	189,133	89½	10,188	28	61	13	10,127	15
CONNECTICUT,	76,824	69	6,844	41	699	80	24	75	69,255	73	3,213	72	19	28	3,194	44
NEW-YORK,	245,165	17	12,450	18	2,327	15			230,387	84	15,019	24	90	12	14,929	12
NEW-JERSEY,	11,336	70	957	39	103	79			10,275	52	240	36	1	44	238	92
PENNSYLVANIA,	376,841	68½	16,051	22	3,507	90	13,672	97	343,509	59½	18,003	66	108	2	17,895	64
DELAWARE,	5,692	58	425	87	52	66			5,214	5	443	55	2	66	440	89
MARYLAND,	223,620	70	11,994	42	2,116	26	14,922	64	194,587	38	17,054	78	102	33	16,952	45
VIRGINIA,	176,185	81½	6,594	51	1,695	91			167,895	39½	18,687	6	112	12	18,574	94
SOUTH-CAROLINA,	137,887	9	6,088	82	1,317	98			130,480	29	14,446	22	86	68	14,359	54
GEORGIA,	3,712	21	121	96	35	90			3,554	45	4,614	66	27	69	4,586	97
	1,495,810	94½	81,104	74	14,147	2	36,047	56	1,364,511	62½	103,193	57	619	16	102,574	41
															1,467,086	34

From the above Estimate, it will appear that the Nett produce of the Impost from the 1st, and the Tonnage from the 15th August last, to the 31st December next, computed according to the time, will amount as follows:

The Impost to Dollars,	568,546-50
The Tonnage to do	38,465-40
Total amount	607,011-90

N. B. The discounts of 10 pr. centum pr. annum, for prompt payment of Impost where the amount of duties shall exceed 50 dollars, cannot be estimated, and if made, are to be deducted from the nett produce of the Impost of the States respectively: Neither can the pr. centage and incidental charges, which on the Impost, are averaged at the 1 pr. centum, and on the tonnage duty, at 3-5ths of one pr. centum, be precisely ascertained.

(Remainder of the COASTING ACT, began in our last)

SEC. 23. AND be it further enacted, That the master, commander or owner of every ship or vessel of the burthen of twenty tons or upwards to be employed in trade between different districts in the United States, and of every vessel to be employed in the bank or whale fisheries, having a certificate of registry or enrollment, as is herein directed, shall upon application to the collector of the district where such vessel may lie, be entitled to receive a license to trade between the different districts in the United States, or to carry on the bank or whale fishery for one year, and it shall be the duty of the collector to grant the same; but no license shall be granted for any vessel until the owner or owners applying therefor, shall have paid the tonnage duty thereon, and shall enter into bond, with sufficient security, for the payment of one thousand dollars to the United States, with condition, that such vessel shall not within the time for which such license was granted, be employed in any illicit trade or commerce: And if any vessel of the burthen of twenty tons or upwards, not having a certificate of registry or enrollment, and a license, shall be found trading between different districts, or be employed in the bank or whale fisheries, every such ship or vessel shall be subject to the same tonnage and fees, as foreign ships or vessels.

SEC. 24. And be it further enacted, That the master or commander of every ship or vessel bound to any foreign port, shall deliver to the collector of the district where such ship or vessel may be, a manifest of the cargo on board such ship or vessel, and on making oath or affirmation to the truth thereof, it shall be the duty of the said collector to grant a clearance for such ship or vessel, and her loading; and if any ship or vessel, bound to any foreign port, shall depart from the place of her loading without such clearance, the master, commander, consignee, or owner thereof, shall forfeit and pay the sum of two hundred dollars for every such offence.

SEC. 25. And be it further enacted, That the master of every ship or vessel of the burthen of twenty tons or upwards, licensed to trade between the different districts of the United States, having on board goods, wares or merchandize of foreign growth or manufacture, of the value of two hundred dollars, or rum or other ardent spirits exceeding four hundred gallons, and being bound from one district to another, shall deliver to the collector, and where the collector and surveyor reside at different places within the same district, to the collector or surveyor, as the one or the other may reside at or nearest to the port where such ship or vessel may be, duplicate manifests of the whole cargo on board such ship or vessel, whether such cargo shall consist wholly of goods, wares and merchandize of foreign growth and manufacture, or partly of such goods, wares or merchandize, and partly of goods, wares or merchandize, the growth or manufacture of the United States, specifying therein the name and place of residence of every shipper, and consignee, together with the quantity of goods, wares or merchandize shipped by and to each; and upon the oath or affirmation of the said master before the said collector or surveyor to the truth of such manifest, and that he doth not know, and hath no reason to believe that the revenue of the United States hath been defrauded of any part of the duties imposed by law upon the importations of any of the goods, wares or merchandize contained in the said manifest, it shall be the duty of such collector or surveyor to return to the said master one of the said manifests, first certifying thereon that the same had been sworn or affirmed to, and delivered to him according to law, and also to grant to the said master a permit authorizing such ship or vessel to proceed to the place of her destination.

So always and provided, That when goods, wares or merchandizes of foreign growth or manufacture, are to be transported to, and from the respective ports of Philadelphia and Baltimore, unto each other through and across the state of Delaware, a manifest certified as aforesaid by the officers of that one of the said ports from whence the same goods, wares or merchandizes are to be so transported, shall be sufficient to warrant the transportation thereof to the other of said ports, without an intermediate entry in the district of Delaware.

Provided always, That no master of any ship or vessel, licensed to trade as aforesaid, having on board goods, wares or merchandize, of the growth or manufacture of the United States only, rum or other ardent spirits exceeding four hundred gallons excepted, and being bound from one district to another in the same state, or from a district in one state to a district in the next adjoining state, shall be obliged to deliver duplicate manifests, or to apply for a permit as aforesaid; but any such master may in such case lawfully proceed to any other district in the same state, or in the next adjoining state, freely and without interruption.

SEC. 26. And be it further enacted, That the master of every such ship or vessel of the burthen of twenty tons, or upwards, licensed to trade as aforesaid, having on board goods, wares or merchandize, of the growth or manufacture of the United States only, and being bound from a district in one state to a district in any other than an adjoining state, shall deliver to the collector, or where the collector and surveyor reside at different places within the same district, to the collector or surveyor as the one or the other may reside at or nearest to the port where such ship or vessel may be, duplicate manifests of the whole cargo on board such

ship or vessel, specifying therein the name and place of residence of every shipper and consignee, together with the quantity of goods, wares or merchandize shipped by and to each: And upon the oath or affirmation of the said master, before the said collector or surveyor, to the truth of such manifest, it shall be the duty of such collector or surveyor to return to the said master one of the said manifests, first certifying thereon that the same had been sworn or affirmed to, and delivered to him according to law; and also to grant the said master a permit, authorizing such ship or vessel to proceed to the place of her destination.

SEC. 27. And be it further enacted, That the master of every ship or vessel of the burthen of twenty tons and upwards, licensed to trade as aforesaid, not having on board rum or other ardent spirits, exceeding four hundred gallons, and arriving from one district to another in the same state, or from a district in one state to a district in the next adjoining state, with goods, wares or merchandize, of the growth or manufacture of the United States only, shall, within twenty-four hours, Sundays excepted, next after his arrival at any place or port where a collector or surveyor resides, and before any part of the cargo on board such ship or vessel shall be landed or unloaded, deliver to such collector or surveyor, a manifest thereof, and shall make oath before such collector or surveyor, that such manifest contains a true account of all the goods, wares or merchandize on board such ship or vessel, and thereupon shall receive from such collector or surveyor, a permit to land or unload the same.

SEC. 28. And be it further enacted, That in all other cases the master of every vessel of the burthen of twenty tons or upwards, licensed to trade as aforesaid, shall within twenty-four hours, Sundays excepted, next after his arrival in any port or place within the United States, where a collector or surveyor resides, and before any part of the cargo on board any such ship or vessel be landed or unloaded, deliver to such collector or surveyor the manifest thereof, authenticated before and received from the collector or surveyor of a port or place where the said cargo was taken on board, together with his permit to depart from the place of loading, whereupon it shall be the duty of such collector or surveyor to grant a permit to land or unload such cargo.

SEC. 29. And be it further enacted, That if the master of any ship or vessel, of the burthen of twenty tons or upwards, licensed to trade as aforesaid, and having on board goods, wares or merchandize, of the value of two hundred dollars, or upwards, shall depart with the said ship or vessel from any port, with intent to go to another district, without such manifest and permit, except as is hereinafter provided, the master or owner of such ship or vessel shall forfeit and pay the sum of four hundred dollars for every such offence, and all goods wares and merchandize, of the value of two hundred dollars or upwards, which shall be found on board any such ship or vessel after her departure from the port where the same were taken on board, without being contained in, and accompanied with such manifest as is herein before directed; except as is hereinafter excepted, shall be subject to seizure and forfeiture.

Provided always, That nothing herein contained shall be construed to subject the master or owner of any ship or vessel licensed to trade as aforesaid, having on board goods, wares or merchandize of the growth and manufacture of the United States only, rum and other ardent spirits exceeding four hundred gallons excepted, and bound from district to district in the same state, or from a district in one state to a district in the next adjoining state, to any penalty for having departed from the port of loading without such permit and manifest, or to subject the said goods on board such ship or vessel to seizure, or forfeiture in case they are not accompanied with a manifest as aforesaid.

SEC. 30. And be it further enacted, That if any ship or vessel having a licence to trade or fish, for one year, shall within that time be destined to any foreign port, the master or commander of every such ship or vessel, shall before he departs from the United States, deliver such licence to the collector of the port from whence he intends to depart; and it shall be the duty of such collector forthwith to transmit the licence to him so delivered, to the collector of the district where the same was granted, who shall thereupon cancel every licence; and if any master or commander shall neglect or refuse, to deliver up such licence before he departs from the United States, he shall forfeit and pay the sum of one hundred dollars for every such neglect or refusal.

SEC. 31. And be it further enacted, That the fees and allowances for the several duties to be performed in virtue of this act, and the distribution of the same, shall be as follows, to wit:

- For the first register, or certificate of record granted for every ship or vessel, there shall be paid to the collector, granting the same, the sum of two dollars;
  - For every subsequent one, one dollar and fifty cents;
  - For every certificate of enrollment fifty cents;
  - For every licence to trade between the different districts of the United States, or to carry on the bank or whale fishery for one year fifty cents.
- For every entry of inward cargo directed to be made in conformity with this act, and for receiving of, and qualifying to every manifest of vessels licensed to trade as aforesaid, sixty cents,\*
- For a permit to land goods of foreign growth or manufacture, twenty cents.

For every permit to proceed to the place of destination, twenty-five cents.

And for taking every bond required by this act, twenty cents. The whole amount of which fees shall be accounted for by the collector, and where there is a collector, naval-officer, and surveyor, shall be equally divided between the said officers, and where there is no naval-officer, between the collector and surveyor, and where there is only a collector, he shall receive the whole amount thereof, and where there is more than one surveyor in any district, each of them shall receive his proportionable part of such fees as shall arise in the port for which he is appointed. Provided always, That in all cases where the tonnage of any ship or vessel shall be ascertained by any person specially appointed for that purpose, as is herein before directed, that such person shall be allowed, and paid by the collector a reasonable compensation for the same, out of the fees aforesaid, before any distribution thereof as aforesaid.

SEC. 32. And be it further enacted, That in every case where the collector is by this act directed to grant any licence, certificate, permit or other document, the naval-officer, if there be one residing at the port, shall sign the same.

SEC. 33. And be it further enacted, That in every case where a forfeiture of any ship or vessel, or of any goods, wares and merchandize shall accrue it shall be the duty of the collector or other proper officer, who shall give notice of the sale of such ship or vessel, or of such goods, wares or merchandize, to insert in the same advertisement, the name or names, and the place or places of residence of the person or persons, to whom any such ship or vessel, goods, wares or merchandize, belonged or were consigned at the time of such seizure.

SEC. 34. And be it further enacted, That every collector who shall knowingly make any false register, record or enrollment of any ship or vessel; and every officer or person appointed as is herein provided, who shall make any false record, or grant any false certificate, or any document whatever, in any manner that shall not be herein prescribed, or that shall be contrary to the true intent and meaning of this act, or shall take any other or greater fees than are by this act allowed, or receive any other reward or gratuity, contrary to the provisions of this act; and every surveyor, or other person appointed to measure ships or vessels, who shall wilfully deliver to any collector, or naval-officer, a false description of any ship or vessel to be registered, recorded, or enrolled, in pursuance of this act, shall, upon conviction of any such neglect or offence, forfeit the sum of one thousand dollars, and be rendered incapable of serving in any office of trust or profit under the United States; and if any person or persons, authorized and required by this act, in respect of his or their office or offices, to perform any act or thing required to be done or performed, pursuant to any of the provisions of this act, and wilfully neglecting or refusing to do or perform the same, according to the true intent and meaning of this act, shall, on being duly convicted thereof, if not subject to the penalty and disqualification aforesaid, forfeit the sum of five hundred dollars for the first offence, and a like sum for the second offence, and shall from thence forward be rendered incapable of holding any office of trust or profit under the United States.

SEC. 35. And be it further enacted, That if any certificate of registry, record, or enrollment, shall be fraudulently used for any ship or vessel, not entitled to the same by this act, such ship or vessel shall be forfeited to the United States, with her tackle, apparel and furniture.

SEC. 36. And be it further enacted, That if any person or persons shall falsely make oath or affirmation to any of the matters herein required to be verified, such person or persons shall suffer the like pains and penalties, as shall be incurred by persons committing wilful and corrupt perjury; and that if any person or persons shall forge counterfeit, erase, alter, or falsify any certificate, register, licence, permit, or other document, mentioned in this act, or to be granted by any officer of the customs, such person or persons shall, for every such offence, forfeit the sum of five hundred dollars.

SEC. 37. And whereas, By an act entitled, "An act for laying a duty on goods, wares and merchandizes imported into the United States," it is provided, That there shall be allowed or paid five cents on every quintal of dried fish, and on every barrel of pickled fish, and of salted provisions, exported from the United States to any country without the limits thereof, in lieu of the drawback of the duties imposed on the importation of the salt employed and expended therein, and there are now large quantities of salt within the United States, imported before any duties were laid for the use of the said States:

SEC. 38. Be it enacted, That no allowance shall be made by any collector, for any dried or pickled fish, or for any salted provisions, which shall be exported from the United States prior to the last day of May, one thousand seven hundred and ninety.

FREDERICK AUGUSTUS MUELLENBERG,  
Speaker of the House of Representatives.  
JOHN ADAMS, Vice-President of the United States,  
and President of the Senate.

APPROVED, SEPTEMBER 1, 1789.  
GEORGE WASHINGTON, President of the United States.

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