

Gazette of the United States.

PUBLISHED WEDNESDAYS AND SATURDAYS BY JOHN FENNO, No. 69, HIGH-STREET, BETWEEN SECOND AND THIRD STREETS, PHILADELPHIA.

[No. 93, of Vol. II.]

SATURDAY, MARCH 19, 1791.

[Whole No. 197.]

NEW REVENUE LAW.

CONGRESS OF THE UNITED STATES:

AT THE THIRD SESSION,

Begun and held at the City of Philadelphia, on Monday the sixth of December, one thousand seven hundred and ninety.

AN ACT repealing, after the last day of June next, the duties heretofore laid upon Distilled Spirits imported from abroad, and laying others in their stead; and also upon Spirits Distilled within the United States, and for appropriating the same.

(CONTINUED.)

AND be it further enacted, That the chief officer of inspection within whose survey any of the said spirits shall be landed, shall give to the proprietor, importer or consignee thereof, or his or her agent, a certificate to remain with him or her, of the whole quantity of the said spirits which shall have been landed; which certificate, besides the said quantity, shall specify the name of such proprietor, importer or consignee, and of the vessel from on board which the said spirits shall have been landed, and of the marks of each cask, vessel or case containing the same. And the said officer shall deliver to the said proprietor, importer or consignee, or to his or her agent, a like certificate for each cask, vessel or case; which shall accompany the same wherefore it shall be sent, as evidence of its being lawfully imported. And the officer granting the said certificates, shall make regular and exact entries in the book to be by him kept as aforesaid, of all spirits for which the same shall be granted, as particularly as therein described. And the said proprietor, importer or consignee, or his or her agent, upon the sale and delivery of any of the said spirits, shall deliver to the purchaser or purchasers thereof, the certificate or certificates which ought to accompany the same; on pain of forfeiting the sum of fifty dollars, for each cask, vessel or case, with which such certificate shall not be delivered.

And be it further enacted, That upon all spirits which after the said last day of June next, shall be distilled within the United States, wholly or in part from molasses, sugar, or other foreign materials, there shall be paid for their use the duties following; that is to say—For every gallon of those spirits more than ten per cent below proof, according to Dicus's hydrometer, eleven cents. For every gallon of those spirits under five and not more than ten per cent below proof, according to the same hydrometer, twelve cents. For every gallon of those spirits of proof and not more than five per cent below proof, according to the same hydrometer, thirteen cents. For every gallon of those spirits above proof, and not exceeding twenty per cent according to the same hydrometer, fifteen cents. For every gallon of those spirits more than twenty and not more than forty per cent above proof, according to the same hydrometer, twenty cents. For every gallon of those spirits more than forty per cent above proof, according to the same hydrometer, thirty cents.

And be it further enacted, That upon all spirits which after the said last day of June next, shall be distilled within the United States, from any article of the growth or produce of the United States, in any city, town or village, there shall be paid for their use the duties following; that is to say—For every gallon of those spirits more than ten per cent below proof, according to Dicus's hydrometer, nine cents. For every gallon of those spirits under five and not more than ten per cent below proof, according to the same hydrometer, ten cents. For every gallon of those spirits of proof, and not more than five per cent below proof, according to the same hydrometer, eleven cents. For every gallon of those spirits above proof but not exceeding twenty per cent according to the same hydrometer, thirteen cents. For every gallon of those spirits, more than twenty and not more than forty per cent above proof, according to the same hydrometer seventeen cents. For every gallon of those spirits more than forty per cent above proof, according to the same hydrometer, twenty-five cents.

And be it further enacted, That the said duties on spirits distilled within the United States, shall be collected under the management of the supervisors of the revenue.

And be it further enacted, That the said duties on spirits distilled within the United States, shall be paid or secured previous to the removal thereof from the distilleries at which they are respectively made. And it shall be at the option of the proprietor or proprietors of each distillery, or of his, her or their agent having the superintendance thereof, either to pay the said duties previous to such removal, with an abatement at the rate of two cents for every ten gallons, or to secure the payment of the same, by giving bond quarter-yearly, with one or more sureties, to the satisfaction of the chief officer of inspection within whose survey such distillery shall be, and in such sum as the said officer shall direct, with condition for the payment of the duties upon all such of the said spirits as shall be removed from such distillery, within three months next ensuing the date of the bond, at the expiration of nine months from the said date.

And be it further enacted, That the supervisor of each district shall appoint proper officers to have the charge and survey of the distilleries within the same, assigning to each, one or more distilleries as he may think proper, who shall attend such distillery at all reasonable times, for the execution of the duties by this act enjoined on him.

And be it further enacted, That previous to the removal of the said spirits from any distillery, the officer within whose charge and survey the same may be, shall brand or otherwise mark each cask, containing the same, in durable characters, and with progressive numbers, and with the name of the acting owner or other manager of such distillery, and of the place where the same was situated, and with the quantity therein, to be ascertained by actual gauging, and with the proof thereof. And the duties thereupon having been first paid, or secured, as above provided, the said officer shall grant a certificate for each cask of the said spirits, to accompany the same wherefore it shall be sent, purporting that the duty thereon hath been paid or secured, as the case may be, and describing each cask by its marks; and shall enter into a book for that purpose to be kept, all the spirits distilled at such distillery, and removed from the same; and the marks of each cask, and the persons for whose use, and the places to which removed, and the time of each removal, and the amount of the duties on the spirits so removed. And if any of the said spirits shall be removed from any such distillery, without having been branded or marked as aforesaid, or without such certificate as aforesaid, the same, together with the cask or casks containing, and the horses or cattle, with the carriages, their harness and tackling, and the vessel or boat with its tackle and apparel employed in removing

them, shall be forfeited, and may be seized by any officer of inspection. And the superintendent or manager of such distillery, shall also forfeit the full value of the spirits so removed, to be computed at the highest price of the like spirits in the market.

And be it further enacted, That no spirits shall be removed from any such distillery, at other times than between sun-rising and sun-setting, except by consent and in presence of the officer, having the charge and survey thereof, on pain of forfeiture of such spirits, or of the value thereof at the highest price in the market, to be recovered with costs of suit, from the acting owner or manager of such distillery.

And be it further enacted, That upon stills which after the last day of June next, shall be employed in distilling spirits from materials of the growth or production of the United States, in any other place than a city, town or village, there shall be paid for the use of the United States, the yearly duty of sixty cents for every gallon, English wine measure, of the capacity or content of each and every such still, including the head thereof.

And be it further enacted, That the evidence of the employment of the said stills, shall be, their being erected in stone, brick, or some other manner, whereby they shall be in a condition to be worked.

And be it further enacted, That the said duties on stills shall be collected under the management of the supervisor in each district, who shall appoint and assign proper officers for the surveys of the said stills, and the admeasurement thereof, and the collection of the duties thereupon; and the said duties shall be paid half-yearly, within the first fifteen days of January and July, upon demand of the proprietor or proprietors of each still, at his, her, or their dwelling, by the proper officer charged with the survey thereof: And in case of refusal or neglect to pay, the amount of the duties so refused or neglected to be paid, may either be recovered with costs of suit in an action of debt, in the name of the supervisor of the district, within which such refusal shall happen, for the use of the United States, or may be levied by distress and sale of goods of the person or persons, refusing or neglecting to pay, rendering the overplus (if any there be after payment of the said amount and the charges of distress and sale) to the said person or persons.

And be it further enacted, That if the proprietor of any such still, finding himself or herself aggrieved by the said rates, shall enter or cause to be entered in a book to be kept for that purpose, from day to day, when such still shall be employed, the quantity of spirits distilled therefrom, and the quantity from time to time sold, or otherwise disposed of, and to whom, and when, and shall produce the said book to the officer of inspection, within whose survey such still shall be, and shall make oath or affirmation that the same doth contain to the best of his or her knowledge and belief, true entries made at their respective dates, of all the spirits distilled within the time to which such entries shall relate, from such still, and of the disposition thereof; and shall also declare upon such oath or affirmation, the quantity of such spirits then remaining on hand, it shall be lawful in every such case, for the said officer to whom the said book shall be produced, and he is hereby required to estimate the duties upon such still, according to the quantity so stated to have been actually made therefrom, at the rate of nine cents per gallon, which, and no more, shall be paid for the same: Provided, That if the said entries shall be made by any person, other than the said proprietor, a like oath or affirmation shall be made by such person.

And the more effectually to prevent the evasion of the duties hereby imposed on spirits, distilled within the United States.

Be it further enacted, That every person who shall be a maker or distiller of spirits, from molasses, sugar, or other foreign materials, or from materials of the growth and production of the United States, shall write or paint, or cause to be written or painted, upon some conspicuous part out side and in front of each house or other building, or place made use of, or intended to be made use of by him or her for the distillation or keeping of spirituous liquors, and upon the door or usual entrance of each vault, cellar, or apartment within the same, in which any of the said liquors shall be at any time by him or her distilled, deposited or kept, or intended so to be, the words "DISTILLER OF SPIRITS;" and every such distiller shall within three days before he or she shall begin to distill therein, make a particular entry in writing, at the nearest office of inspection, if within ten miles thereof, of every such house, building or place, and of each vault, cellar and apartment within the same, in which he or she shall intend to carry on the business of distilling, or to keep any spirits by him or her distilled. And if any such distiller shall omit to paint or write, or cause to be painted or written, the words aforesaid, in manner aforesaid, upon any such house or other building or place, or vault, or cellar or apartment thereof, or shall, in case the same be situate within the said distance of ten miles of any office of inspection, omit to make entry thereof as aforesaid, such distiller shall for every such omission or neglect, forfeit one hundred dollars, and all the spirits which he or she shall keep therein, or the value thereof, to be computed at the highest price of such spirits in the market, to be recovered by action, with costs of suit, in any court proper to try the same, in the name of the supervisor of the district, within which such omission or neglect shall be, for the use of the United States: Provided always, and be it further enacted, That the said entry to be made by persons who shall be distillers of spirits, on the first day of July next, shall be made on that day, or within three days thereafter, accompanied (except where the duties hereby imposed are charged on the still) with a true and particular account or inventory of the spirits, on that day and at the time, in every or any house, building or place by him or her entered; and of the casks, cases and vessels containing the same, with their marks and numbers, and the quantities and qualities of the spirits therein contained, on pain of forfeiting for neglect to make such entry, or to deliver such account, the sum of one hundred dollars, and all the spirits by him or her had or kept in any such house, building or place, to be recovered as aforesaid.

[To be continued.]

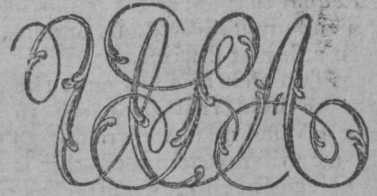
FOR SALE,

In the City of New-Brunswick,

A Commodious TWO STORY HOUSE, almost new, pleasantly situated on the banks of the Raritan, together with a large Lot in the rear, and a very good Wharf immediately in front of the House. Said House is thirty-four feet square has four rooms on each floor, with entries between the same, and a good stone cellar under the whole.

Any person inclining to purchase may have possession the first day of May next, and know the price and terms of payment which will be made easy by applying to LEWIS FORMAN, in said city, or the subscriber in Borden Town. J. VAN EMBURGH.

N. B. If not sold, to be rented from 1st day of May next.



CONGRESS.

HOUSE OF REPRESENTATIVES.

SATURDAY, Feb. 5.

The BANK BILL under consideration.

[Conclusion of Mr. Boudinot's Speech.]

BUT even these loans, arising from this paper medium, with which the market was glutted were altogether insufficient; and by one change of circumstances every hope was precluded of being any ways successful in procuring money from that source—The circumstances of individuals too, in this country, are such, when compared with the wants of a nation, as render the source too vague and uncertain to rely upon, and it would be a most improvident execution of the powers granted for the express purpose of the common defence and general welfare. Private banks were almost as inadequate to the object, and for reasons already given, were neither to be depended on, for will or capital, as to the supply for the principal wants of government. They are generally established for commercial purposes, and on capitals not always sufficient for them. If they should be prevailed upon at any time to attempt to supply the demands of a nation at war, it must be from a general combination of their whole stocks, to the destruction of the original designs of their several institutions. This ought not to be expected, for as far as it goes to the depression of the mercantile interests, so far it is injurious to the government—besides a dependance upon such a combination would be impolitic, both from its slowness and uncertainty—The votes of a few individuals affected by local, selfish, or adverse politics, might endanger the whole people—Such a dependance ought not to be attributed to the wise framers of the constitution, neither does the language warrant it. But foreign loans have been mentioned as a proper source for this purpose. The imprudence of placing the common defence of a nation, on the will of those who have no interest in its welfare, is a good answer to this observation. Would it be prudent to trust a foreigner, perhaps a rival, if not an enemy, with your supply of what has emphatically been called the sinews of war? Would it not expose us to exorbitant demands, and often a refusal? Many adventitious circumstances—of a war—increasing demands from other quarters—scarcity of coin—and difficulty of communication, as well as the intrigues of Courts, all loudly oppose the measure, as contrary to the spirit and meaning of a provision for the common defence and general welfare. The only resort then, he conceived, was by a timely provision to secure institutions at home, from which loans might be obtained at all times, on moderate terms, and to such amount as the necessity of the state might require: But gentlemen say, that the constitution does not expressly warrant the establishment of such a corporation. If by expressly, express words are meant, it is agreed that there are no express words; and this is the case with most of the powers exercised by Congress; for if the doctrine of necessary implication is rejected, he did not see what the supreme legislature of the union could do in that character. If this power is not clearly given in the constitution by necessary implication, then is a necessary end proposed and directed, while the common and usual necessary means to attain that end are refused, or at least not granted.

Mr. Boudinot was firmly of opinion, that a national bank was the necessary means, without which the end could not be obtained. Theory proved it so in his opinion, and the experience of the union in a day of distress, had fully confirmed the theory. The struggles of the friends of freedom during the late contest, had nearly been rendered abortive for want of this aid.—That danger which was then so hardly avoided, became a solemn memento to this house, to provide against a similar case of necessity—This was the time to do it with advantage, being in such profound peace. He had not heard any argu-