

CHAP. XXVII.—*An Act for raising a farther sum of money for the protection of the frontiers, and for other purposes therein mentioned.*

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the last day of June next, the duties now in force upon the articles herein after enumerated and described, at their importation into the United States, shall cease, and that in lieu thereof, there shall be thenceforth laid, levied and collected upon the said articles, at their said importation, the several and respective rates or duties following, viz :

WINES, namely : Madeira, of the quality of London particular, per gallon, fifty-six cents ; Madeira, of the quality of London market, per gallon, forty-nine cents ; other Madeira wine, per gallon, forty cents ; Sherry, per gallon, thirty-three cents ; Saint Lucar, per gallon, thirty cents ; Lisbon, per gallon, twenty-five cents ; Oporto, per gallon, twenty-five cents ; Teneriffe and Fayall, per gallon, twenty cents. All other wines, forty per centum ad valorem, provided that the amount of the duty thereupon shall, in no case, exceed thirty cents per gallon.

SPIRITS, distilled wholly or chiefly from grain : of the first class of proof, per gallon, twenty-eight cents ; of the second class of proof, per gallon, twenty-nine cents ; of the third class of proof, per gallon, thirty-one cents ; of the fourth class of proof, per gallon, thirty-four cents ; of the fifth class of proof, per gallon, forty cents ; of the sixth class of proof, per gallon, fifty cents.

All other distilled spirits : of the second class of proof and under, per gallon, twenty-five cents ; of the third class of proof and under, per gallon, twenty-eight cents ; of the fourth class of proof and under, per gallon, thirty-two cents ; of the fifth class of proof and under, per gallon, thirty-eight cents ; of the sixth class of proof and under, per gallon, forty-six cents. Which several classes or denominations of proof shall be deemed and taken to correspond with those mentioned in the " 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."

Beer, ale and porter, per gallon, eight cents ; steel, per hundred weight, one hundred cents ; nails, per pound, two cents ; cocoa, per pound, two cents ; chocolate, per pound, three cents ; playing cards, per pack, twenty-five cents ; shoes and slippers of silk, twenty cents : all other shoes and slippers for men and women, clogs and goloshoes, ten cents : all other shoes and slippers for children, seven cents ; on hemp, for every one hundred and twelve pounds, one hundred cents ; on cables, for every one hundred and twelve pounds, one hundred and eighty cents ; on tarred cordage, for every one hundred and twelve pounds, one hundred and eighty cents ; on untarred cordage and yarn, for every one hundred and twelve pounds, two hundred and twenty-five cents ; on twine and packthread, for every one hundred and twelve pounds, four hundred cents ; on coal, per bushel, four and a half cents ; on salts called Glauber salts, for every one hundred and twelve pounds, two hundred cents.

Articles ad valorem : China wares, looking glass, window and other glass, and all manufactures of glass, black quart bottles excepted ; muskets, pistols, and other fire arms ; swords, cutlasses, hangers and other side arms ; starch, hair powder, wafers, glue, laces, lines, fringes, tassels, and trimmings commonly used by upholsterers, coachmakers and saddlers, and paper hangings ; painters' colors, whether dry or ground in oil, fifteen per centum ad valorem ; cast, slit, and rolled iron, and generally, all manufactures of iron, steel, tin, pewter, copper, brass, or of which either of these metals is the article of chief value, not being

STATUTE I.
May 2, 1792.

[Obsolete.]

On 30th June, 1792, duties now in force on certain articles to cease, and others to be collected in their stead.

1792, ch. 32.

Specific duties on certain enumerated articles.

Altered 1800, ch. 66, sec. 2.

1791, ch. 15.

Duties ad valorem.

otherwise particularly enumerated, brass and iron wire excepted; cabinet wares; leather tanned and tawed, and all manufactures of leather, or of which leather is the article of chief value, not otherwise particularly enumerated; medicinal drugs, except those commonly used in dyeing; hats, caps, and bonnets, of every sort; gloves and mittens; stockings; millinery ready made; artificial flowers, feathers and other ornaments for women's head dresses; fans; dolls dressed and undressed; toys; buttons of every kind; carpets and carpeting; mats and floor cloths; sail cloth; sheathing and cartridge paper; all powders, pastes, balls, balsams, ointments, oils, waters, washes, tinctures, essences, or other preparations or compositions commonly called sweet scents, odors, perfumes or cosmetics; all dentifrice powders, tinctures, preparations, or compositions whatsoever for the teeth or gums, ten per centum ad valorem.

1794, ch. 54.
1804, ch. 57.

Exemption of articles continued. August 4, 1790, ch. 56.

Duty on salt after 30th June, how to be collected; and

on goods not enumerated in this act.

Certain additional duty of 10 per cent. continued:

Drawbacks not already abolished, continued:

Drawbacks. Duty on salted provisions—allowance to vessels employed in the fisheries.

1792, ch. 6.

Duties, drawbacks, &c. to apply to any quantity.

SEC. 2. *Provided always, and be it further enacted*, That all articles which are excepted and exempted from duty by the "act making farther provision for the payment of the debts of the United States," shall continue to be so excepted and exempted, and that, to the articles heretofore made free from duty, the following shall be added, namely, copper in pigs and bars, lapis calaminaris, unmanufactured wool, wood, sulphur.

SEC. 3. *And be it further enacted*, That from and after the last day of June next, in computing the duty heretofore laid upon salt, a bushel of salt shall be deemed not to exceed the weight of fifty-six pounds avoirdupois: and as often as the actual bushel of salt shall exceed the said weight, such salt shall be charged in the proportion of the present rate of duty per bushel for every fifty-six pounds of its actual weight.

SEC. 4. *And be it further enacted*, That after the said last day of June next, there shall be laid, levied and collected, in addition to the present duty thereupon, a duty of two and an half per centum ad valorem, upon all goods, wares and merchandises, not above enumerated or described, which, if imported in ships or vessels of the United States, are now chargeable with a duty of five per centum ad valorem.

SEC. 5. *And be it further enacted*, That the addition of ten per centum made by the second section of the "act making farther provision for the debts of the United States," to the rates of duties on goods, wares and merchandise, imported in ships or vessels not of the United States, shall continue in full force and operation, after the said last day of June next, in relation to the articles herein before enumerated and described.

SEC. 6. *And be it further enacted*, That all drawbacks and allowances authorized by the act aforesaid, which have not been heretofore abolished or changed, shall continue to operate, as in the said act prescribed in relation to the several duties which shall become payable by virtue of this act, and that in addition thereto, there shall be allowed and paid upon provisions salted within the United States, except upon dried fish, upon the exportation thereof to any foreign port or place, as follows, to wit: On pickled fish, at the rate of eight cents per barrel, and on other provisions at the rate of five cents per barrel; and from and after the first day of January next, there shall be an addition of twenty per centum to the allowances, respectively granted to ships or vessels employed in the bank or other cod fisheries, and in the terms provided by an act, intituled "An act concerning certain fisheries of the United States, and for the regulation and government of the fishermen employed therein," and during the continuance of the said act.

SEC. 7. *And be it further enacted*, That all duties, drawbacks and allowances, which, by virtue of this act, shall be payable or allowable on any specific quantity of goods, wares and merchandise, shall be deemed to apply, in proportion, to any quantity more or less than such specific quantity.

SEC. 8. *And be it further enacted*, That the term of credit for the

payment of duties on salt shall be nine months, and on all articles, the produce of the West Indies, salt excepted, where the amount of the duty to be paid by one person or co-partnership shall exceed fifty dollars, shall be four months, and that the duties on all other articles, except wines and teas, which shall be imported after the last day of June next, shall be payable, one half in six, one quarter in nine, and the other quarter in twelve calendar months from the time of each respective importation.

SEC. 9. *And be it further enacted*, That the act, intituled "An act to provide more effectually for the collection of duties imposed by law on goods, wares and merchandise imported into the United States, and on the tonnage of ships and vessels," and as touching the duties on distilled spirits only, the act, intituled "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," shall extend to, and be in full force for the collection of the duties specified and laid in and by this act, and generally for the execution thereof, as fully and effectually, as if every regulation, restriction, penalty, provision, clause, matter and thing therein contained had been herein inserted and re-enacted.

SEC. 10. *And be it further enacted*, That all wines, which, after the said last day of June next, shall be imported into the United States, shall be landed under the care of the inspector of the port where the same shall be landed, and for that purpose, every permit for landing any wines, which shall be granted by a collector, shall, prior to such landing be produced to the said inspector, who, by endorsement thereupon under his hand, shall signify the production thereof to him, and the time when, after which, and not otherwise, on pain of forfeiture, it shall be lawful to land the said wines. And the said inspector shall make an entry of all such permits, and of the contents thereof, and each pipe, butt, hogshead, cask, case, box or package whatsoever, containing such wines, shall be marked by the officer under whose immediate inspection the same shall be landed, in legible and durable characters, with progressive numbers, the name of the said officer, and the quality or kind of wine, as herein before enumerated and distinguished. And the said officer shall grant a certificate for each such pipe, butt, hogshead, cask, case, box or package, specifying therein the name or names of the importer or importers, the ship or vessel in which the same shall have been imported, and the number thereof, to accompany the same wheresoever it shall be sent. And if any pipe, butt, hogshead, cask, case, box or package, containing wine, shall be found without such marks and certificates, the same shall be liable to be seized, and the want of such marks and certificates shall be presumptive evidence, that such wine was unlawfully imported and landed.

SEC. 11. *And be it further enacted*, That every person, who shall have in his or her possession, wines which are intended for sale, in quantity exceeding one hundred and fifty gallons, shall, prior to the said last day of June next, make entry thereof in writing at some office of inspection in the city, town, or county where he or she shall reside, specifying and describing the casks, cases, boxes and other packages containing the same, and the kinds, qualities and quantities thereof, and where, and in whose possession they are; and the officer of inspection at whose office such entry may be made, shall, as soon as may be thereafter, visit and inspect, or cause to be visited and inspected, the wines so reported, and shall mark, or cause to be marked, the casks, cases, boxes and packages containing the same, with progressive numbers, with the name of the person to whom the same may belong, the kind or kinds thereof, and the words "Old Stock," and shall grant a certificate for each cask, case, box

Terms of credit for payment of duties.

Certain acts declared in force as to duties specified in this act.

1790, ch. 35.
1791, ch. 15.

Wines imported after 30th June, how landed.

Duty of inspector.

Persons having certain quantity of wines for sale after 30th June next to make entry thereof, &c.

or package, containing such wine, describing therein the said cask, case, box or package, and the wines therein contained, which certificate shall accompany the same, wherever it may be sent. And if any person who may have wines in his or her possession for sale, shall not, prior to the said last day of June next, make entry thereof, as above directed, he or she, for such omission or neglect, shall forfeit and pay the value of the wine omitted to be entered, to be recovered with costs of suit, for the benefit of any person who shall give information thereof, and the wines so omitted to be entered, shall be forfeited.

How beer, &c. shall be brought into U. States.

SEC. 12. *And be it further enacted*, That from and after the last day of December next, no beer, ale or porter shall be brought into the United States, from any foreign port or place, except in casks or vessels, the capacity whereof shall not be less than forty gallons, or in packages containing not less than six dozen of bottles, on pain of forfeiture of the said beer, ale or porter, and of the ship or vessel, in which the same shall be brought.

Duties aforesaid how long to be collected.

SEC. 13. *And be it further enacted*, That the several and respective duties aforesaid, except that mentioned in the fourth section of this act, shall continue to be levied, collected and paid, until the debts and purposes, to and for which the duties, hereby directed to cease after the last day of June next, were pledged and appropriated, shall have been fully paid and satisfied; and that so much thereof, as may be necessary, shall be, and are hereby pledged and appropriated, in the same manner, for the same purposes, and with the same force and effect, as those, which are hereby directed to cease after the said last day of June next, and that so much of the residue thereof, as may be necessary, shall be, and are hereby appropriated for making good deficiencies in any funds, which may have been designated for satisfying grants and appropriations heretofore made.

Limitation of ad valorem duties, specified in 4th section.

SEC. 14. *And be it further enacted*, That the additional duty of two and an half per centum ad valorem, specified in the fourth section of this act, shall continue for the term of two years, from the commencement thereof, and no longer.

Appropriation of surplus duties.
1792, ch. 9.

SEC. 15. *And be it further enacted*, That the sum of one hundred and fifty thousand dollars, out of the surplus of the duties, which accrued to the end of the year one thousand seven hundred and ninety-one, and a farther sum of five hundred and twenty-three thousand five hundred dollars, out of the surplus of the duties hereby established as the same shall accrue, making together the sum of six hundred and seventy-three thousand five hundred dollars, shall be, and are hereby appropriated and applied, in addition to any former appropriation for the military establishment of the United States, towards carrying into execution the act, intituled "An act for making farther and more effectual provision for the protection of the frontiers of the United States."

President of U. States to take on loan from the bank, &c. a certain sum of money.

SEC. 16. *And be it further enacted*, That the President of the United States be empowered to take on loan, on account of the United States, from the President, directors and company of the bank of the United States, who are hereby authorized and empowered to lend the same, from any other body politic or corporate within the United States, or from any other person or persons, the whole or any part of the aforesaid sum of five hundred and twenty-three thousand five hundred dollars, to be applied to the purpose, to and for which the same is above appropriated, and to be reimbursed out of the aforesaid surplus of the duties by this act imposed, which surplus is, accordingly, appropriated to the said reimbursement. *Provided*, That the rate of interest of such loan shall not exceed five per centum per annum, and that the principal thereof may be reimbursed at the pleasure of the United States.

SEC. 17. *And be it further enacted*, That so much of the act, intituled "An act to provide more effectually for the collection of duties imposed

by law on goods, wares and merchandise imported into the United States, and on the tonnage of ships or vessels," as hath rated the livre tournois of France at eighteen and an half cents, be and the same is hereby repealed.

Rate of livre tournois of France altered. 1790, ch. 35.

SEC. 18. *And be it enacted and declared,* That if the principal, in any bond which shall be given to the United States, for duties on goods, wares, and merchandise imported, shall be insolvent, or if such principal being dead, his or her estate and effects, which shall have come to the hands of his or her executors or administrators, shall be insufficient for the payment of his or her debts, and if, in either of the said cases, any surety in the said bond, or the executors and administrators of such surety, shall pay to the United States the monies thereupon due, such surety, his or her executors or administrators, shall have and enjoy the like advantage, priority and preference, for the recovery and receipt of the said monies out of the estate and effects of such insolvent or deceased principal, as are reserved and secured to the United States, by the forty-fourth section of the act, intituled "An act to provide more effectually for the collection of duties imposed by law on goods, wares, and merchandise imported into the United States, and on the tonnage of ships or vessels," and shall and may bring and maintain a suit upon the said bond, in law or equity, in his, her or their own name or names, for the recovery of the monies which shall have been paid thereupon. *And it is further declared,* That the cases of insolvency in the said forty-fourth section mentioned, shall be deemed to extend, as well to cases in which a debtor, not having sufficient property to pay all his or her debts, shall have made a voluntary assignment thereof, for the benefit of his or her creditors, or in which the estate and effects of an absconding, concealed or absent debtor shall have been attached by process of law, as to cases, in which an act of legal bankruptcy shall have been committed. (a)

Mode of procedure in case of insolvency of principal bonds, &c.

1790, ch. 35.

SEC. 19. *And be it further enacted,* That the President of the United States be, and hereby is authorized to appoint such place within the district of Vermont to be the port of entry and delivery within the said district, as he may deem expedient, any thing in the act, intituled "An act giving effect to the laws of the United States within the state of Vermont," to the contrary notwithstanding.

President of U. States to appoint port of entry and delivery in Vermont.

1791, ch. 12.

APPROVED, May 2, 1792.

(a) Priority of the United States. In all cases of insolvency or bankruptcy of a debtor of the United States they are entitled to payment out of his effects. *The United States v. Fisher et al.*, 2 Cranch, 358; 1 Cond. Rep. 421.

The United States have no lien on the estate of their debtor, until suit brought, or a notorious insolvency or bankruptcy has taken place; or, being unable to pay all his debts, he has made a voluntary assignment of all his property; or the debtor having absconded, concealed, or absented himself, his property has been attached by process of law. *United States v. Hoe et al.*, 3 Cranch, 73; 1 Cond. Rep. 458.

The 5th section of the act of March 3, 1797, giving a priority of payment to the United States out of the effects of their debtors, did not apply to a debt due before the passing of the act, although the balance was not adjusted at the treasury until after the act was passed. *United States v. Bryan et al.*, 9 Cranch, 374; 3 Cond. Rep. 436.

In case of insolvency the United States are not entitled to a priority of payment, unless the insolvency be a legal and known insolvency, manifested by some notorious act of the debtor, pursuant to the act of Congress. *Prince v. Bartlett*, 8 Cranch, 431; 3 Cond. Rep. 199.

The United States are not entitled to a priority over all creditors, under the 65th section of the act of March 2, 1799, upon the ground of the debtor having made an assignment for the benefit of his creditors, unless it is proved that it is all the debtor's property. *United States v. Howland et al.*, 4 Wheat, 108; 4 Cond. Rep. 404.

The priority of the United States does not attach by the mere concealment of the debtor when insolvent. *Ibid.*

It has never been decided by the Supreme Court, that the priority of the United States will divest a specific lien attached to anything, whether it be accompanied by possession or not. *Conard v. The Atlantic Ins. Comp.*, 1 Peters, 439.

The priority of the United States extends as well to debts by bonds which are payable after insolvency or decease of the obligor, as to those actually due or payable at the period thereof. *The United States v. The State Bank of North Carolina*, 6 Peters, 29.

The priority of the United States for debts due to them by an insolvent debtor, or by the estate of a deceased debtor, does not extend to affect the lien of an incorporated bank on the stock held by one indebted to the bank, when by the charter of the bank such a lien is given. *Brent v. The Bank of Washington*, 10 Peters, 596.