FOXCROFT,
he Golden Bee-Hive,
acquaints his friends
has commenced business at
d by John Petry, and Co. at
Hill street, facing the Stadt-
opening,
ral ASSORTMENT of
GOODS,
TING OF
Black Silk & Love Handkerchiefs,
Table Cloths,
Bed-Ticks,
Bed-Bunts,
Checks, ½ and yard wide,
Cotton Stripes,
7-8 and yard wide Irish Linens,
Ink-Powder,
Snuff,
Ladies fashonable Beaver, and Gentlemen's Fine Hats,
Coarse ditto,
Fashionable Coat & Vest Buttons,
Imperial ditto,
Tapes,
Bindings,
Thread,
Edging and Bobbing,
Ladies and Gentlemen's Cotton, Silk & Worsted Hose,
Silk and Cotton Patent ditto,
Ladies Gloves,
Gentlemen's Beaver ditto.
Best Philadelphia & common Stuff Shoes,
Ironmongery,
Queen's Ware, &c. &c
d prices, goodness of quality,
deavours to please, will, he
on of a generous public.
D,—a few
f Apples.
OLD cheap.

HEREBY GIVEN,
to apply to the justices of
nty court for a commission to
CARTER's Creek, and the
BENNETT, from thence to
d to bound the same and
d my part of CARTER BEN-
said county, agreeable to a
case provided.
F. SCRIVENER.

BLISHED,
SOLD,
ING-OFFICE,
n Shillings,
HE
W S
F
LAND,
ed at
R SESSION,
lred and Ninety.
S O,
ne Dollars,
n of the LAWS
in sheep—And also a few
hat publication, price two
All kinds of PRINTING
at, expeditious, and correct
ce, and on the most reason-

ice.
claims against the estate of
late of the city of Anna-
hem in legally proved, and
to make payment, to
JA YATES, Executor.

inted by Freder-
nuel Green.

(XLVIth YEAR.) THE (No. 2306.)

MARYLAND GAZETTE.

THURSDAY, MARCH 24, 1791.

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.

B *E it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That after the last day of June next, the duties laid upon distilled spirits by the act, entitled, An act making further provision for the payment of the debts of the United States, shall cease; and that upon all distilled spirits which shall be imported into the United States after that day, from any foreign port or place, 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 Dicas's hydrometer, twenty cents. For every gallon of those spirits under five, and not more than ten per cent. below proof, according to the same hydrometer, twenty-one cents. For every gallon of those spirits of proof, and not more than five per cent. below proof, according to the same hydrometer, twenty-two cents. For every gallon of those spirits above proof, but not exceeding twenty per cent. according to the same hydrometer, twenty-five cents. For every gallon of those spirits more than twenty, and not more than forty per cent. above proof, according to the same hydrometer, thirty cents. For every gallon of those spirits more than forty per cent. above proof, according the same hydrometer, forty cents.

And be it further enacted, That the said duties shall be collected in the same manner, by the same persons, under the same regulations, and subject to the same forfeitures and other penalties as those heretofore laid; the act concerning which shall be deemed to be in full force for the collection of the duties herein before imposed, except as to the alterations contained in this act.

And be it further enacted, That the said duties, when the amount thereof shall not exceed fifty dollars, shall be immediately paid; but when the said amount shall exceed fifty, and shall not amount to more than five hundred dollars, may, at the option of the proprietor, importer or consignee, be either immediately paid, or secured by bond, with condition for the payment thereof in four months; and if the amount of the said duties shall exceed five hundred dollars, the same may be immediately paid, or secured by bond, with condition for the payment thereof in six months; which bond, in either case, at the like option of the proprietor, importer or consignee, shall either include one or more sureties, to the satisfaction of the collector, or person acting as such, or shall be accompanied with a deposite in the custody of the said collector, or person acting as such, of so much of the said spirits as shall, in his judgment, be a sufficient security for the amount of the duties for which the said bond shall have been given, and the charges of the safe keeping and sale of the spirits so deposited, which deposite shall and may be accepted in lieu of the said surety or sureties, and shall be kept by the said collector, or person acting as such, with due and reasonable care, at the expence and risque of the party or parties on whose account the same shall have been made; and if, at the expiration of the time mentioned in the bond for the payment of the duties thereby intended to be secured, the same shall not be paid, then the said deposited spirits shall be sold at public sale, and the proceeds thereof, after deducting the charges of keeping and sale, shall be applied to the payment of the whole sum of the duties for which such deposite shall have been made, rendering the overplus of the said proceeds, and the residue of the said spirits, if any there be, to the person or persons by whom such deposite shall have been made, or to his, her, or their representatives.

In order to a due collection of the duties imposed by this act, *Be it further enacted,* That the United States shall be divided into fourteen districts, each consisting of one state, but subject to alterations by the president of the United States, from time to time, by adding to the smaller such portions of the greater as shall, in his judgment, best tend to secure and facilitate the collection of the revenue; which districts it shall be lawful for the president of the United States to subdivide into surveys of inspection, and the same to alter at his discretion: That the president be authorised to appoint, with the advice and consent of the senate, a supervisor to each district, and as many inspectors to each survey therein as he shall judge necessary, placing the latter under the direction of the former: Provided always, that it shall and may be lawful for the president, with the advice and consent of the senate, in his discretion, to appoint such and so many officers of the customs, to be inspectors in any survey of inspection, as he shall deem adviseable to employ in the execution of this act: Provided also, that where, in the judgment of the president, a supervisor can discharge the duties of that office, and also that of inspector, he may direct the same: And provided further, that if the appointment of the inspectors of surveys, or any part of them, shall not be made during the present session of congress, the president may, and he is hereby empowered to make such appointments during the recess of the senate, by granting commissions which shall expire at the end of their next session.

And be it further enacted, That the supervisors, inspectors and officers, to be appointed by virtue of this act, and who shall be charged to take bonds for securing the payment of the duties upon spirits distilled within the United States, and with the receipt of monies in discharge of such duties, shall keep fair and true accounts and records of their transactions in their respective offices, in such manner and form as may be directed by the proper department or officer having the superintendence of the collection of the revenue, and shall at all times submit their books, papers and accounts, to the inspection of such persons as are or may be appointed for that purpose, and shall at all times pay to the order of the officer, who is or shall be authorised to direct the payment thereof, the whole of the monies which they may respectively receive by virtue of this act, and shall also, once in every three months, or oftener if they shall be required, transmit their accounts for settlement to the officer or officers whose duty it is or shall be to make such settlement.

And be it further enacted, That all officers and persons to be appointed pursuant to this act, before they enter on the duties of their respective offices, shall take an oath, or affirmation, diligently and faithfully to execute the duties of their said offices respectively, and to use their best endeavours to prevent and detect frauds in relation to the duties on spirits imposed by this act, which oath or affirmation may be taken before any magistrate authorised to administer oaths within the district or survey to which he belongs, and being certified under the hand and seal of the magistrate by whom the same shall have been administered, shall, within three months thereafter, be transmitted to the comptroller of the treasury, in default of taking which oath, or affirmation, the party failing shall forfeit and pay two hundred dollars for the use of the United States, to be recovered with costs of suit.

And be it further enacted, That the supervisor of the revenue for each district shall establish one or more offices within the same, as may be necessary; and in order that the said offices may be publicly known, there shall be painted or written, in large legible characters, upon some conspicuous part outside and in front of each house, building or place, in which any such office shall be kept, these words, "Office of Inspection;" and if any person shall paint or write, or cause to be painted or written, the said words, upon any other than such house or building, he or she shall forfeit and pay for so doing one hundred dollars.

And be it further enacted, That within forty-eight hours after any ship or vessel, having on board any distilled spirits brought in such ship or vessel from any foreign port or place, shall arrive within any port of the United States, whether the same be the first port of arrival of such ship or vessel, or not, the master or person having the command or charge thereof, shall report to one of the inspectors of the port at which he shall so arrive, the place from which she last sailed, with her name and burthen, and the quantity and kinds of the said spirits on board of her, and the casks, vessels or cases, containing them, with their marks and numbers, on pain of forfeiting the sum of five hundred dollars.

And be it further enacted, That the collector or other officer, or person acting as collector, with whom entry shall have been made of any of the said spirits, pursuant to the act, entitled, An act to provide more effectually for the collection of the duties imposed by law on goods, wares and merchandises, imported into the United States, and on the tunnage of ships or vessels, shall forthwith after such entry certify and transmit the same, as particularly as it shall have been made with him, to the proper officer of inspection, of the port where it shall be intended to commence the delivery of the spirits so entered, or any part thereof: for which purpose, every proprietor, importer or consignee, making such entry, shall deliver two manifests of the contents (upon one of which the said certificate shall be given) and shall at the time thereof declare the port at which the said delivery shall be so intended to be commenced, to the collector or officer with whom the same shall be made: And every permit granted by such collector, for the landing of any of the said spirits, shall, previous to such landing, be produced to the said officer of inspection, who shall make a minute, in some proper book, of the contents thereof, and shall endorse thereupon the word "inspected," the time when, and his own name, after which he shall return it to the person by whom it shall have been produced, and then and not otherwise it shall be lawful to land the spirits therein specified; and if the said spirits shall be landed without such endorsement upon the permit for that purpose granted, the master or person having charge of the ship or vessel from which the same shall have been so landed, shall, for every such offence, forfeit the sum of five hundred dollars.

And be it further enacted, That whenever it shall be intended that any ship or vessel shall proceed with the whole or any part of the spirits which shall have been brought in such ship or vessel from any foreign port or place, from one port in the United States to another port in the said United States, whether in the same or in different districts, the master or person having the command or charge of such ship or vessel, shall, previous to her departure, apply to the officer of inspection to whom report was made, for the port from which she is about to depart, for a certificate of the quantity and particulars of such of the said spirits as shall have been certified or reported to him to have been entered as imported in such ship or vessel, and of so much thereof as shall appear to him to have been landed out of her at such port, which certificate the said officer shall forthwith grant: And the master or person having the command or charge of such ship or vessel, shall, within twenty-four hours after her arrival at the port to which she shall be bound, deliver the said certificate to the proper officer of inspection of such last mentioned port: And if such ship or vessel shall proceed from one port to another within the United States, with the whole or any part of the spirits brought in her as aforesaid, without having first obtained such certificate; or if within twenty-four hours after her arrival at such other port, the said certificate shall not be delivered to the proper officer of inspection there, the master or person having the command or charge of the said ship or vessel, shall, in either case, forfeit the sum of five hundred dollars; and the spirits on board of her at her said arrival, shall be forfeited, and may be seized by any officer of inspection.

And be it further enacted, That all spirits which shall be imported as aforesaid, shall be landed under the inspection of the officer or officers of inspection for the place where the same shall be landed, and not otherwise on pain of forfeiture thereof; for which purpose the said officer or officers shall, at all reasonable times, attend; provided, that this shall not be construed to exclude the inspection of the officers of the customs as now established and practised.

And be it further enacted, That the officers of inspection, under whose survey any of the said spirits shall be landed, shall, upon landing thereof, and as soon as the casks, vessels and cases, containing the same, shall be guaged or measured, brand, or otherwise mark in durable characters, the several casks, vessels or cases, containing the same, with progressive numbers, and also with the name of the ship or vessel wherein the same was or were imported, and of the port of entry, and with the proof and quantity thereof, together with such other marks, if any other shall be deemed needful, as the respective supervisors of the revenue may direct: And the said officer shall keep a book wherein he shall enter the name of each vessel in which any of the said spirits shall be so imported, and of the port of entry and of delivery, and of the master of such vessel, and of each importer, and the several casks, vessels and cases, containing the same, and the marks of each; and if such officer is not the chief inspector within the survey, he shall, as soon as may be thereafter, make an exact transcript of each entry, and deliver the same to such chief officer, who shall keep a like book for recording the said transcripts.

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 so 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 wheresoever 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 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.

[*To be continued.*]