

Acts of Assembly passed in May, 1756.

II

XXXVIII. *AND be it further Enacted*, That every Person who shall voluntarily enlist in either of the Services aforesaid, and serve therein for the Space of six Months, upon producing to the County Court where he shall incline to reside, after his Return from such Service, a Discharge, and Certificate of his good Behaviour therein, which Certificate the Clerk of the said Court shall record without Fee or Reward, shall be exempted from the Payment of all Manner of Taxes, or Levies whatever, as also from labouring in making or mending Highways, and from Payment of Ferriages, for the Space of two Years next after the producing such Discharge and Certificate.

Persons voluntarily enlisting, on producing a Certificate of their good Behaviour, shall be discharged from Taxes, &c.

XXXIX. *AND* for repaying and replacing the said Sum of Five Thousand Nine Hundred and Eighty-four Pounds Fourteen Shillings, and sinking the Sum of Thirty-four Thousand and Fifteen Pounds Six Shillings, Part of the said Sum of Forty Thousand Pounds granted by this Act, for his Majesty's Service :

XL. *BE it Enacted, by the Authority, Advice, and Consent aforesaid*, That from and after the twentieth Day of June, in the Year One thousand seven hundred and fifty-six, there shall be levied, raised, collected and paid, by Way of Excise, on all Rum, and other Spirits already imported, or which shall hereafter be imported, or distilled, or extracted within this Province, from Melasses, or any Grain, or other Materials, not of the Growth of this Province, which shall be retailed, or sold, in any Quantity under fifty Gallons ; on all Wine (except Wine imported from *Great-Britain*), which shall be retailed, or sold, in any Quantity under twenty-five Gallons, or which (not being bought or sold by Way of Retail) shall be consumed ; and on all Brandy, or other Spirits, made, distilled, or drawn from any Grain, or Fruit, of the Growth and Produce of this Province, and sold, or retailed, the following Rates, Duties and Impositions, that is to say, for all Wine (except as before excepted, and also except *Madeira Wine* already imported) so retailed or consumed, Six-pence per Gallon ; for all Rum, and other Spirits already imported, or which hereafter shall be imported or distilled, or extracted, within this Province, from Melasses, or any Grain, or other Materials, not of the Growth or Produce of this Province, so retailed or consumed, Four-Pence per Gallon ; for all Brandy, or other Spirits, made, distilled or drawn from Grain, or Fruit, of the Growth and Produce of this Province, and sold by Way of Retail, Two-Pence per Gallon ; and for all *Madeira Wine* already imported, and on which a Duty of Two-Pence per Gallon, by a former Act of Assembly of this Province, has already been paid, the Sum of Four-Pence per Gallon.

Duty on Wine, Rum, &c. except Wine imported from *Great-Britain*.

XLI. *AND be it further Enacted, by the Authority aforesaid*, That the Sheriffs of the respective Counties within this Province, for the Time being, shall be Collectors of the Duty by this Act imposed on Liquors, and shall be commissioned for that Purpose, by the Governor, or Commander in Chief, for the Time being ; but before they shall enter on the Execution of their Offices aforesaid, they, and each of them respectively, shall give Bond, with two sufficient Securities, to the Right honourable the Lord Proprietary of this Province, in the Sum of Four Hundred Pounds Current Money, with the following Condition, that is to say : " The Condition of the above Obligation, is such, that if the above bound _____, whilst he shall be and continue in the Office of Collector of the Excise, in _____ County, shall well and faithfully exercise and perform the several Duties required of him to be performed by the Act of Assembly, entitled, *An Act for granting a Supply of Forty Thousand Pounds for his Majesty's Service, and striking Thirty-four Thousand and Fifteen Pounds Six Shillings thereof in Bills of Credit, and raising a Fund for sinking the same*, and do well and faithfully pay, to the Commissioners of the Loan-Office for the Time being, the several Sums of Money which he shall receive, and be answerable for, in Virtue of the same Act, at such Times as by the said Act is directed, according to the true Intent and Meaning thereof ; then the above Obligation to be void, and of no Effect, otherwise to remain in full Force and Virtue : " And take the following Oath, *viz.* " I A. B. will truly and faithfully, without Favour or Affection, execute, to the best of my Ability, the Office of Collector of Excise, and will, from Time to Time, Account make, and deliver, to such Persons as by this Act is required, and will take no Fee or Reward for the executing of the said Office, more than by the said Act is given : So help me God." Which said several Collectors are hereby severally empowered by themselves, or their Deputies to be by them duly constituted, and for whose Conduct they shall be accountable, to demand, collect, receive, and recover the Excise appointed by this Act, within the respective Counties and Places for which they are appointed, of and from all and every Person or Persons retailing, vending, or consuming any of the Liquors by this Act liable to pay, and chargeable with the Duties aforesaid ; and also to recover, and receive, all and every the Fines and Forfeitures laid, or imposed, or that shall happen to arise, or become due, for any Thing done contrary to the true Intent and Meaning of such Parts of this Act as relate to the Excise.

Sheriffs to be Collectors, and to be commissioned by the Governor. To enter into Bond, &c. The Condition of the Bond.

Their Oath.

To be answerable for the Conduct of their Deputies.

XLII. *AND be it further Enacted*, That every Retailer, of all or any of the said Liquors, before he, she or they draw, sell, or barter, any of the said Liquors, shall enter his, her or their Names, and Places of Abode, with the Collector of the respective Counties, or their Deputies, in Books to be by them kept for that Purpose ; and all such Retailers, and every of them, are hereby enjoined, once in every three Months, or oftener if required, to make true and particular Entries with the Collectors, or their Deputies respectively, upon Oath, or Affirmation if a Quaker (which the said Collectors, or their Deputies, are hereby empowered to administer), of all Rum, Brandy, or other Spirits, which they, or any of them, shall have vended, bartered, or retailed within that Time, and so from Time to Time during the Continuance of this Act ; and shall and are hereby required to account for, and pay to the said Collector, or their Deputies respectively, once in every three Months, or oftener if required, all such Sum and Sums of Money as shall become due and payable, by Virtue of this Act.

Retailers, before they retail any Liquors, to enter their Names, &c. with the Collectors, and pay the Duty, once in three Months, on Oath.

XLIII. *AND be it further Enacted*, That all and every Retailer, of all or any of the Liquors aforesaid, shall, on the Entry of their Names, and Places of Abode, with the Officers aforesaid, give unto the said Collectors, or their Deputies, a true Account of the Quantities, and Measure, and Number of Gallons, of all Wine, except as before excepted, and all Rum, Brandy and other Spirits, which shall be in their Possession at the Time of the Entry aforesaid ; and shall also, from Time to Time, after the twentieth Day of June, in the Year One thousand seven hundred and fifty-six, whenever thereto required, give true Accounts, and perfect Entries make,

Retailers to give a true Account of their Quantities of Rum, &c.