

session of assembly. That another act of assembly, entitled, An act to continue an act, entitled, an act for the regulation of officers fees, and for other purposes, made at a session of assembly begun and held at the city of Annapolis the seventeenth day of October seventeen hundred and eighty, be and is hereby continued, and shall be and remain in full force for and during the term of three years, and until the end of the next session of assembly which shall happen thereafter.

C H A P  
LXXXIII.1780 Octo<sup>r</sup>. 23

## C H A P. LXXXIV.

~~and c. 36~~  
vid c. 79.

An ACT to impose duties on certain enumerated articles imported into and exported out of this state, and on all other goods, wares, and merchandise, imported into this state. *Sept<sup>r</sup>. 85*

1783 Nov. c. 29. 36

**B**E it enacted, by the General Assembly of Maryland, That from and after this present session, the following duties shall be and are hereby imposed on the articles herein after enumerated, and upon all other goods, wares, and merchandise, imported into this state, to wit: Madeira wine, six-pence per gallon; port wine and claret, four-pence per gallon; all other wines, three-pence per gallon; all kinds of distilled spirits, two-pence per gallon; coffee, five shillings per hundred weight; loaf sugar, six shillings per hundred weight; brown sugar, one shilling per hundred weight; green tea, nine-pence per pound; fouchon, six-pence per pound; bohea tea, two-pence per pound; salt, eight-pence per bushel; all other goods, wares, and merchandise (except arms and ammunition, and other articles imported for and on account of the United States, or any of them) a duty of two per centum on the value thereof, which shall be ascertained in the following manner, viz. The merchant or merchants, owner or owners, importer or importers, or in his or their absence his or their factor or agent, shall produce a fair account of all dutiable articles, specifying the quantity or quantities thereof, and of each enumerated article; and also of the cost or price (exclusive of all packages, charges, drawbacks, and commissions) per invoice, of all other goods, wares, and merchandise, imported by him or them, on his or their own account, or which may be consigned or otherwise addressed to him or them, for or on account of any other person or persons; which account shall be proved by the oath or affirmation of such merchant, owner, importer, factor, or agent; and the duties on such cargo shall be calculated by the naval officer of the district where the same shall be entered, according to the several rates herein mentioned on all specified articles, and on all other goods, wares, and merchandise, which may be charged in sterling money of Great-Britain, the same shall be settled at the rate of sixty-six and two thirds exchange upon every hundred pounds sterling money, and on all articles charged in other foreign coins, the same shall be settled according to the current value thereof, as herein after declared, and the duties thereon shall be paid or secured to be paid as herein after directed; provided, that no person or persons shall be required to give account upon oath of the true contents of any pipe or lesser cask of wine, or of any hogshead or less cask of distilled spirits, but the same shall be computed at one hundred gallons for any pipe or hogshead, and so proportionably for smaller vessels, any thing herein contained to the contrary notwithstanding.

Duties on im-  
ports, &c.

II. And be it enacted, That from and after this present session of assembly the following duties shall be and are hereby imposed on the following articles exported out of this state, to wit: Every barrel of flour three-pence, every bushel of wheat one penny, and on every hogshead of tobacco two shillings; and such duties shall be paid at the time of clearance

On exports,  
&c.