And whereas many Persons, not making Tobacco, have been, and Liber H. S. may be, unable to pay the Poll-Tax due to the Clergy, and Lawyers, No. I and Officers Fees, in the Current Money of this Province, by the [In Case Tenth Day of April yearly, and as it hath been, and may prove, a those who do great Inconvenience and Oppression to such Persons, to be obliged Tobacco. to pay and discharge the Poll-Tax due to the Clergy, and Lawyers, cannot pay and Officers Fees, in a Commodity which they frequently cannot of April.] procure, but by purchase from Sheriffs, and others, who taking p. 80 Advantage of their Necessity, demand and exact exorbitant Prices for the same: For remedy whereof, Be it Enacted, by the Authority, Advice, and Consent aforesaid, That it shall not be lawful for any Sheriff, or other Officer, to take or demand of, or from, or execute, or cause to be executed, any Person or Persons not making Tobacco, by him or them, his or their Children, Servants or Slaves, or the Goods and Chattels of such Person or Persons, not making Tobacco as aforesaid, for the Poll-Tax due to the Clergy, Lawyers, or Officers [The Sheriff Fees, Assessments for building or repairing Churches, or for Public must not exor County Levies, in any other Manner than for Current Money of more than at this Province, at the Rate of Twelve Shillings and Six Pence for the Rate of every Hundred Pounds of Tobacco, and so in Proportion for a Hundred.] greater or lesser Quantity; notwithstanding that such Person or Persons, not making Tobacco, as aforesaid, shall fail in paying, before the Tenth Day of April yearly, the Poll-Tax due to the Clergy, Lawyers, or Officers Fees, Assessments for building or repairing Churches, the Public or County Levies, as by this Act is directed; any Thing herein contained, or any Law to the contrary notwithstanding.

Provided always, That such Person or Persons, not making Tobacco as aforesaid, shall make Oath, or Affirmation thereof if a [Certificate Quaker, according to the Directions of this Act, and lodge a Certifi- of an Oath cate of such Oath or Affirmation, with the Sheriff of the County, at with the or before the Tenth Day of April yearly, the Party lodging such Sheriff.] Certificate, taking a Copy thereof from the Sheriff, which he is hereby directed to give and attest, and which Copy, so attested by the Sheriff, shall be good Evidence to prove that the Party lodged such Certificate.

And be it likewise Enacted, That in Case such Person or Persons, not making Tobacco as aforesaid, shall make Oath, or Affirmation [Sheriff's to thereof if a Quaker, and lodge a Certificate thereof with the Sheriff execute after the 10th of of the County as aforesaid, on or before the Tenth Day of April, as June.] is before directed, and shall not pay, in Current Money of this Province, the Poll-Tax due to the Clergy, Lawyers, and Officers Fees, Assessments for building or repairing Churches, Public or County Levies, on or before the Tenth Day of June in every Year, during the Continuance of this Act, that then, and in such Case, the Sheriff or other Officer who shall be legally authorized to receive and collect the