

Liber H. S. No. 1
 [Inhabitants of this Province not making Tobacco in it] And be it enacted That where any Person or Persons within this Province shall have Taxable Persons in different Counties and doth not by himself or themselves Children Servants or Slaves make Tobacco within this Province That it shall and may be lawfull for such Person or Persons to make Oath to that Purpose before any Justice of the County where such Person or Persons shall reside and a Certificate or Certificates of such Oath from the said Justice shall be sufficient to any Sheriff in a different County to receive Gold or Silver in lieu of Tobacco from such Person or Persons for such Taxables

[In case those who do not make Tobacco cannot pay by the tenth of April;] And Whereas many Persons not making Tobacco have been and may be unable pay the Poll Tax due to the Clergy and Lawyers and Officers ffees in Gold or Silver aforesaid by the Tenth day of April Yearly and as it hath been and may Prove a great Inconvenience and Oppression to such Persons to be Obligated to pay and discharge the Poll Tax due to the Clergy and Lawyers and Officers Fees in a Commodity which they frequently cannot Procure but by Purchase from Sheriffs and others who taking Advantage of their Necessity demand and exact exorbitant Prices for the same For remedy

[The rates Sheriffs may execute for in Tobacco mentioned in this Act] whereof be it enacted by the Authority Advice and Consent aforesaid that it shall not be lawfull 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 Chattells of such Person or Persons not making Tobacco as aforesaid for the Poll tax due to the Clergy Lawyers or Officers ffees Assessments for Building or repairing Churches or for Publick or County levies in any other manner than for Gold and Silver at the Rates in Tobacco mentioned in this Act 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 Publick or County levies as by this Act is directed Any thing herein contained or any Law to the Contrary Notwithstanding

[Certificate of an Oath to be lodged with the Sheriff] Provided always that such Person or Persons not making Tobacco as aforesaid shall make Oath or Affirmation thereof if a Quaker According to the Directions of this Act and lodge a certificate of such Oath or Affirmation with the Sheriff of the County at or before the tenth day of April Yearly the Party lodging such 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

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[Sheriffs to execute after the 10th of June] And be it likewise enacted that in case such Person or Persons not making Tobacco as aforesaid shall make Oath or Affirmation thereof if a Quaker and lodge a Certificate thereof with the Sheriff of the County as aforesaid on or before the Tenth day of April as is