

C H A P.  
LXXVI.  
Additional  
duties, &c.

III. **And be it enacted,** That the following additional duties shall be paid in current money on the following merchandise imported into this state after the first day of May next, to wit: Madeira wine, two-pence per gallon; other white wines, three-pence; port and claret, and other red wines, one penny; all distilled spirits, one penny; all green teas, three-pence; all other teas, three-pence, without any distinction, (that is, five-pence in the whole;) all coaches, chariots, chaises, Phaetons, and other carriages, eight per cent. all mahogany furniture, three per cent. all other merchandise, one half per cent. and there shall be a manifest of all wines and spirits, and the contents of each pipe, hoghead, or less vessel, and if the quantity in the pipe or other vessel shall exceed the quantity entered ten per cent. the wine or spirit, and vessel containing the same, shall be forfeited, and may be seized by any naval officer, or his deputy, one half to the use of the state, and the other half to the person making the seizure; and the additional duties aforesaid shall be ascertained and paid, or secured to be paid, in the same manner as the original duties, and the several naval officers shall collect and render accounts of the said additional duties, and pay the same into the treasury, as required by the law imposing the original duties.

Merchandise  
imported by  
land liable to  
duties, &c.

IV. **And be it enacted,** That all merchandise imported by land into this state, shall be liable to the same duties as if imported by water, and shall be entered with the naval officer of the district in which they shall first be brought into this state, and if sold or offered for sale before entry, shall be forfeited, and may be seized at any time within three months thereafter by any person, one half to the state, and the other half to the person making the seizure; and if any person shall import any merchandise by land, and not enter the same as aforesaid within ten days thereafter, the owner or possessor shall forfeit the value of such merchandise, to be recovered by any person in an action on the case, for money had and received; and the several naval officers are required to appoint deputies at such places as will most effectually prevent any evasion of this act; and the governor and the council are requested to give such orders, from time to time, upon this subject, as they may think proper.

Continuance  
of additional  
duties, &c.

V. **And be it enacted,** That the additional duties imposed by this act shall continue and cease with the original duties, and three fourths of all duties collected and received in virtue of the act imposing the original duties, and in virtue of this act, shall be remitted to the continental treasury, to be applied to the credit of this state with the United States, and the residue shall be subject to the disposition of the general assembly.

Ten months  
credit to be  
given for du-  
ties, &c.

VI. **And,** for the encouragement of commerce, and the better regulation of the finance arising from duties, **Be it enacted,** That from and after the first day of May next, ten months credit, upon bond and sufficient security, shall be given for all duties; and the several naval officers shall require and compel punctual payment according to the aforesaid time; and the said naval officers shall quarterly make returns of all duties collected and secured by them in the preceding quarter, and pay all money by them received into the public treasury, and shall annually, in the month of October, settle their accounts for the year; and in default of payment, the said naval officers shall be liable to twenty per cent. and the said naval officers shall also, in the said month of October annually, make returns of all vessels entered and cleared, the duplicate manifests of all cargoes imported and exported, and returns of all vessels and seamen registered in their respective districts during the preceding year, for the information of the general assembly.

VII. **And,**