

cate, before he shall return two lists of all the certificates for which he shall request a credit, with their numbers, dates and sums, and the names of the persons from whom received, and make oath, (to be administered by either of the treasurers) to be endorsed on the said list, that the certificates mentioned in such list and requested to be allowed such collector, were actually, really and truly, and without any deceit or fraud, received in virtue of this act, and in payment of the assessment due on the property in his county, and from the person named in such list, except only change, if any, given on the receipt of the said certificates, in which case he gave certificates in change as far as in his power, and money only for the balance; and if any collector shall swear falsely in the premises, and shall be thereof convicted, he shall suffer as in case of wilful and corrupt perjury, and the treasurer receiving such lists shall transmit one to the clerk of the council, and the other to the commissioners of the tax of the county of the said collector.

C H A P.  
LXIII.  
for certificates  
before lists are  
returned, &c.

C H A P. LXIV.

An ACT to invest the United States in congress assembled with a power to levy, for the use of the United States, particular duties on certain enumerated articles, and five per cent. on all other foreign merchandise, imported into this state.

Passed March  
11.

**W** H E R E A S congress, by their resolution of the eighteenth of April seventeen hundred and eighty-three, recommended to the several states to pass laws investing the United States in congress assembled with a power to levy certain duties on imported foreign goods, wares and merchandise, as a fund for the payment of the debt contracted by congress during the late war; and the measure appearing to this general assembly to be absolutely necessary; therefore,

Preamble.

II. Be it enacted, by the General Assembly of Maryland, That the United States in congress assembled, be, and they are hereby invested, with a power to levy the following duties on the following enumerated articles imported into this state from any foreign port, island or plantation, to wit: Upon all rum of Jamaica proof per gallon four ninetieths of a dollar, upon all other spirituous liquors per gallon three ninetieths of a dollar, upon Madeira wine per gallon twelve ninetieths of a dollar, upon all other wines per gallon, six ninetieths of a dollar, upon common bohea tea per pound six ninetieths of a dollar, upon all other teas per pound twenty-four ninetieths of a dollar, upon pepper per pound three ninetieths of a dollar, upon brown sugar per pound half a ninetieth of a dollar, upon loaf sugar per pound two ninetieths of a dollar, upon all other sugars per pound one ninetieth of a dollar, upon molasses per gallon one ninetieth of a dollar, upon cocoa and coffee per pound one ninetieth of a dollar, and upon all other goods, wares and merchandise, of foreign growth or manufacture imported into this state from any foreign port, island or plantation, a duty of five per cent. ad valorem, at the time and place of importation.

United States  
may levy du-  
ties, &c.

III. And be it enacted, That the governor and the council are hereby authorized and required, to appoint proper persons to collect the duties aforesaid, at such convenient places within this state, being the usual places of receiving duties within this state, and such others as the governor and council may think necessary to secure the full collection of the duties imposed by congress; and if the governor and the council shall not make such appointment of persons to collect the said duties within one month after notice given for that purpose, the appointment may be made by

Governor and  
council to ap-  
point persons  
to collect, &c.