

LXVII. And for preventing Frauds that may be practiced, by selling only Part of such Tobacco not received as aforesaid, **Be it Enacted**, That all Inspectors shall, in Ten Days before *November* Court in each respective County, yearly, lodge with the respective County Clerks where they shall officiate, an Account upon Oath, of all the Transfer Tobacco at that Time in their Hands, before the same shall be exposed to Sale: And all Inspectors shall keep a just and true Account of the Tobacco gained or saved, upon the Allowances made for Cask or Shrinkage of Transfer Tobacco, and if any Tobacco shall be so gained or saved, shall exhibit an Account thereof upon Oath, or Affirmation if a Quaker, in the same Manner as is before directed, concerning Transfer Tobacco not received; and shall also sell the Tobacco so gained and saved, in the same Manner as is before directed for the Sale of Transfer Tobacco; and shall account for the Money arising by such Sale to the Justices aforesaid; and no Inspector shall convert any Tobacco so gained or saved, to his own Use, either by the Allowances for Shrinkage, or Four per Cent for Cask or otherwise howsoever.

C. H. A. P. XVIII.

Inspectors to exhibit Accounts of all such Transfer Tobacco on Oath;

and of all Tobacco gained or saved upon Allowances, &c.

LXVIII. And be it further **Enacted**, by the Authority aforesaid, That all Inspectors shall annually, in *November* Court, after the Sale of the Transfer Tobacco, and one Day before the laying of the County Levy, account with the Justices of the respective Counties upon Oath, or Affirmation if a Quaker, for all Monies and Tobaccos received, or which ought to be received, by them, by virtue of this Act (except the Money and Tobacco paid for Nails), for every Hoghead of Transfer: In which Account they shall be allowed their Salaries; the Rent for Warehouses, Purchase of Tobacco Hogheads, and other necessary Disbursements, in pursuance of this Act. And shall, and are hereby obliged to pay to the Owners or Proprietors, for the Rent of their Warehouses, the same Proportion in Money and Tobacco, as they shall on the whole receive in that Year, on Account of their said several Warehouses.

Inspectors to account every *Nov.* Court, with the Justices, on Oath, &c.

And pay the Rents of their Warehouses.

LXIX. And if it shall so happen, that at the laying of the said County Levy, there shall be any Claim or Claims arising by the Salary of an Inspector or Inspectors, County Clerk, or other annual Charge, from any Inspecting-House or Houses, within any County in this Province, it shall and may be lawful for the Justices of such County respectively, and they are hereby directed and required, at the *November* Court of such County, yearly, to assess and levy a Quantity of Tobacco, sufficient to discharge the same, on the taxable Inhabitants of such County, that thereby the Current Expences of each Year may be defrayed.

Charges arising by Salaries, &c. to be settled in *Nov.* annually.

Deficiencies to be raised by a County Levy.

LXX. And be it further **Enacted**, That all Debtors now owing Tobacco, which did arise due before the Sixteenth Day of *May*, Seventeen Hundred and Forty-seven, their Executors and Administrators, shall, if they pay their Tobacco Debts then due, in Inspected Tobacco, at Warehouses, in pursuance of this Act, be allowed by their several and respective Creditors, their Executors or Administrators, a Deduction of one Fourth Part of their said Debts or Demands.

A Fourth to be deducted from Tobacco Debts, due before the 16<sup>th</sup> *May* 1747.

LXXI. And forasmuch as several, or most of the Traders, within this Province, have kept their Books in Money, though in Truth their Dealings have been for Tobacco, and the Intention both of Creditor and Debtor hath been, that the Payment should be made in Tobacco; **Be it therefore Enacted**, That in all such Cases, the Creditor shall be paid in Tobacco at the general Rates such Creditor dealt at the Time such Contract was made, and according to the true Intent and Meaning of this Act, deducting from such Debts one Fourth Part of the Demands, as aforesaid, if the Creditor be paid in Inspected Tobacco, in case of Debts due before the Sixteenth Day of *May*, Seventeen Hundred and Forty-seven, and not otherwise.

In what Case Money Accounts may be paid in Tobacco.