

C H A P.
LXXIII.
Debtors may
deduct interest,
&c.

XIX. AND BE IT ENACTED, That from all interest of money or tobacco which shall become due between the first day of January, seventeen hundred and eighty-six, and the first day of January, seventeen hundred and eighty-seven, the debtor, making it appear that he pays assessment upon a capital equal to the principal of the debt, may deduct one twelfth part of the said interest, and if any creditor shall refuse to allow such deduction, he shall forfeit treble the sum of money or quantity of tobacco by him so refused to be deducted, to the use of such debtor, and such debtor may recover the forfeiture on warrant before a justice of the peace, if the sum does not exceed his jurisdiction, and if it does, by action at law, as for money or tobacco received to his use.

Duty not to be
performed, &c.

XX. AND BE IT ENACTED, That if any of the days appointed by this act for the performance of any of the duties hereby required shall happen to be a Sunday, then such duties shall be performed on the day following.

Suits, when to
be commenced,
&c.

XXI. AND BE IT ENACTED, That if any suit shall be brought against any person for any thing done in pursuance of this act, the suit shall be commenced within six months after the fact committed, and the defendant in any suit may plead the general issue, and give this act and the special matter in evidence, and that the same was done in pursuance and by authority of this act; and if it shall appear so to be done, or if any suit shall be brought after the time limited, then the jury shall find for the defendant, and if the plaintiff shall become nonsuit, or suffer a discontinuance, or if a verdict shall pass, or upon demurrer judgment shall be given, against him, the defendant shall recover treble costs, and have such remedy for the same as any defendant hath for costs of suit in other cases at law.

Holders may
have their tax
discounted, &c.

XXII. AND BE IT ENACTED, That the holder of any certificate for money borrowed by the public, or for allowances on the journal to public creditors, under the faith of the legislature of this state that the same, or the interest thereof, should be discounted for taxes, may, if he requests the same, have his tax imposed by this act discounted, according to the engagement of the public, rating the money due for principal or interest discounted according to the value of the money when the certificate was given, such value to be ascertained by the scale of depreciation settled by the act to adjust the debts due from this state; and the holder of any certificate for grain, flour, or other provisions, purchased or taken, or for vessels or carriages hired or impressed, or houses rented, under any act of assembly of this state, promising that the value or price should be discounted in payment of public taxes, may produce his certificate to the commissioners of the tax for his county, and the commissioners are to adjudge, and endorse on the certificate, the value of the freight, hire or rent aforesaid, or the market price in their county of the grain, flour, or other provisions, mentioned therein, in current money, at the time the same was delivered or taken; and the holder of such certificate may have a discount of his tax imposed by this act, not exceeding the sum due thereon, according to the value ascertained by the endorsement, and the collector shall endorse such discount, and the date when made, on such certificate, and shall thereto subscribe his name; and if any certificate upon which the faith of the state was pledged as aforesaid hath been liquidated, the holder of the said liquidated certificate shall have a right to discount the same as aforesaid.

Collectors not
to be allowed,
&c.

XXIII. AND BE IT ENACTED, That no collector shall have any allowance on the settlement of his account with either of the treasurers for any certificate, 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 such collector.

Money appro-
priated, &c.

XXIV. Whereas the general assembly did engage to make a provision for the punctual payment of interest on the debts due from the public, BE IT ENACTED, That so much of the money collected in virtue of this act as may be necessary to make up any deficiency of interest which may be due to the creditors of the state, after applying to the payment thereof the interest received from the debtors of the state, shall be and hereby is appropriated to pay such deficiency.

XXV. AND,