

appear before such Justice at such Time and Place as he shall appoint, to give Evidence upon Oath, or Affirmation if a Quaker, for Discovery of any Frauds and Abuses which shall be committed against this Act; and if any Person or Persons summoned as aforesaid, shall neglect or refuse to appear and give Evidence as aforesaid, he, she, or they, so offending, shall, for every such Offence, be fined by the Justice that issued out the Summons in any Sum not exceeding Five Pounds Current Money, and be committed to Prison 'til paid.

the Discovery of Frauds, &c.

LII. *AND be it further Enacted*, That all the Forfeitures and Offences, made, done, and committed, against any Clause or Article contained in this Act, relating to the Excise, except Breaches of Duty in the Collectors or their Deputies, and where it is otherwise directed, shall be heard, adjudged, and determined, by any two or more Justices of the respective Counties where such Forfeitures shall be made, or Offences committed. And if the Party finds himself aggrieved by the Judgments given by the said Justices, he or she first entering into Bond with sufficient Sureties (such as the Justices by whom such Judgment shall be given, shall approve) with the following Condition, *to wit*, "The Condition of the above Obligation is such, That if the above bound shall and do prosecute the said Appeal with Effect, and also satisfy and pay to the Party suing or informing, the said Sums and Forfeitures by this Act laid and imposed, in Case the Judgment of the said Magistrates shall be affirmed, as well as all and singular such Costs and Charges, that shall be awarded by the Court before whom such Appeal shall be heard, tried, and determined; then the above Obligation to be void and of no Effect; else to remain in full Force and Virtue in Law," may appeal to the Justices of the Peace of the said County at the next County Court, to be held for the respective County where the Judgment shall be given, which Court is hereby impowered and authorized to hear and determine the same, and whose Judgment therein shall be final. *Provided always*, That no Justice who shall sit on the first hearing of any such Cause, shall sit to hear and determine the same Cause, in Case any such Appeal shall happen to be made therein. And the said Justices of the several Counties, within this Province, are hereby authorized and strictly enjoined and required, upon any Complaint or Information exhibited and brought of any such Forfeiture made, and Offence committed, contrary to this Act (except as before excepted), to summon the Party accused, and upon his or their Appearance, or Contempt, to proceed to examine Witnesses to the Matters of Fact, and upon due Proof thereof, either by Confession of the Party, or by the Oath, or Affirmation if a Quaker, of one or more credible Witnesses, to give Judgment or Sentence as before is directed, and to award and issue out Warrants, under their Hands and Seals, directed to the Sheriff of the County, for the levying of such Forfeitures, Penalties, and Fines, as by this Act are imposed for any such Offences committed, upon the Goods and Chattels of such Offender, and to cause Sale to be made of such Goods and Chattels (if they are not redeemed within five Days) rendering to the Parties the Overplus, if any be, the Charges of Distress and Sale being first deducted; and for Want of sufficient Distress, to imprison the Party offending 'til Satisfaction made.

Offences against this Law, to be tried before any two Justices. If the Party be aggrieved, he may appeal to the County Court, first giving Bond. The Condition of the Bond.

The Duty of Justices in Complaints of Offences made against this Law.

LIII. *AND be it further Enacted*, That if the said Magistrate, Collector, or his Deputy, or any Constable, shall be sued and prosecuted for any Thing done by them in Pursuance of this Act, he or they may plead the general Issue, and give this Act and special Matter in Evidence, for his or their Justification.

Justices, &c. sued may plead the general Issue.

LIII. *AND for Encouragement of Persons who shall distil Spirits from any Grain or Fruits of the Growth of this Province, Be it Enacted*, That it shall be lawful to and for any Distiller in this Province, to sell to any Retailer or Retailers any Quantity of such Spirits of his own distilling, not less than five Gallons, to one Person, and to be delivered at one Time, making Entries thereof, within the Space of ten Days, with the Collector of the County where he resides, with the Retailer's Name and Place of Abode to whom sold, and Number of Gallons, and also, at the same Time, taking an Oath, or Affirmation if a Quaker, that the same Spirits by him sold, as aforesaid, were *bona fide* distilled in this Province, and as he is informed and verily believes, from Materials of the Growth or Produce thereof, and are clear of all Mixture of Rum, or any other foreign Spirits whatsoever; and the said Retailer shall account for and pay the Duty thereof to the said Collector, pursuant to the Directions of this Act; any Thing herein to the contrary notwithstanding.

Encouragement of Persons distilling Liquors from Grain of the Growth of this Province.

Distillers, their Duty in retailing distilled Liquors, &c.

LIV. *PROVIDED always, and be it Enacted*, That the Collectors of the Excise aforesaid, or any of them, nor their or any of their Deputies, nor any Person or Persons to be appointed in their or any of their Places or Stead, shall, during their Continuance in their or any of their Offices, vend, barter, sell, exchange, or trade, by Retail, in any of the Liquors aforesaid, made exciseable by this Act, under the Penalty of Forty Pounds Current Money, to be recovered by Action of Debt, Bill, Plaint, or Information, by any Person who will sue for the same to Effect; one half thereof to the Use of the Person so suing, the other half thereof to be paid to the Commissioners or Trustees aforesaid, to be applied as herein after directed.

Penalty on Collectors retailing, &c.

LV. *AND be it further Enacted*, That every Master of any Ship, Sloop, or other Vessel, their Officers, Sailors, or any other Person for them, retailing or consuming any the Liquors aforesaid, within this Province, shall, and are hereby required to make the like Entries of and Payments for the Liquors by them retailed or consumed, as any other Retailer or Consumer in this Province, under Pain of incurring the like Penalties and Forfeitures as by this Act are before imposed on Retailers or Consumers for omitting to enter and pay as aforesaid, to be recovered in the same Manner as the said Penalties and Forfeitures are by this Act directed to be recovered against other Retailers or Consumers of the Liquors aforesaid; and the Collectors and Deputies, as aforesaid, are hereby impowered, directed, and required, to enter into such Ships, Sloops, or other Vessels, to gauge or seize such Liquors in like Manner as he or they are impowered and required to enter, seize, or gauge, the Liquors in the Houses, Stores, Cellars, Vaults, Shops, or other Places, of any of the Retailers as aforesaid.

Masters of Ships, &c. retailing, to enter their Names, &c. with the Collector.

Penalty on neglecting.

LVI. *AND for the better collecting the several Duties and Impositions on the Liquors aforesaid, that now are, or hereafter shall be, in the Possession of any of the Inhabitants of or Residents in this Province, not being Retailers, and reserved for their own private Use and Consumption; Be it Enacted*, That every House-keeper,

House-keepers, &c. not being Retailers, their Duty.