

keeper, Inhabitant or Resident, not being a Retailer, who hath in his House, Cellar, Vault, or other Place, any of the Liquors aforesaid, reserved as aforesaid, except Brandy, or other Spirits, made, distilled, or drawn from Grain, or Fruit, of the Growth and Produce of this Province, shall, and is hereby required, on or before the twentieth Day of *June*, in the Year One thousand seven hundred and fifty-six, to make a true and perfect Entry upon Oath, or Affirmation if a Quaker, with the Collector, or any Magistrate of the County where he shall be resident (a Certificate of which Entry the Magistrate is hereby required, as soon as may be, to send to the Collector of each respective County) to the best of his Knowledge, of the Quantity of the said Rum, Wine or Spirits, which, at the Time of making such Entry, shall be in his Possession, and reserved as aforesaid; and every such House-keeper, Inhabitant and Resident, shall, and he is hereby required to account with upon Oath, and pay to the said Collectors, or their Deputies respectively, at or within one Month after Michaelmas and Lady-Day, yearly, for so much as he shall have consumed, all and every the Duties, Rates, and Impositions above laid on the Liquors in his Possession, and entered with the Collector or Magistrate as above, such Collector making an Allowance of Fifteen *per Centum* for Leakage, on all Liquors in Cask, and not Bottled, which shall be so entered.

House-keepers, &c. who, after the 20th of *June*, shall purchase any Wine, Rum, &c. except Liquors purchased from Retailers, &c. shall make true Entries on Oath and pay the Duty within one Month.

LVII. *AND be it further Enacted*, That when and as often as any such House-keeper, Inhabitant or Resident, shall, after the twentieth Day of *June* next, purchase, or take into his, her, or their House, Cellar, Vault, or other Place, or reserve, or lay by, any further or other Quantity of Wine, Rum, or other Spirits, except as before excepted, and except Liquors purchased from any Retailers, under the Quantities herein before limited, for his, her, or their own private Use or Consumption, he, she, or they shall, within one Month after purchasing or receiving such Wine, Rum, or other Spirits, into his, her, or their House, Cellar, Vault, or other Place, or reserving, or laying by as aforesaid, for the Use aforesaid, make true and perfect Entry on Oath, or Affirmation if a Quaker, of the Quantity of all such Wine, Rum, and other Spirits, so bought and received, or reserved and laid by, and shall, within one Month after such Entry made, pay unto the Collector of the County where he, she, or they reside, or his Deputies, for such Wine, Rum, and other Spirits, the several Rates and Duties directed by this Act, such Collector making Allowance for Leakage, as aforesaid.

Penalty on Persons, not being Retailers, consuming any Wine, &c. without having first entered their Names, &c.

LVIII. *AND be it further Enacted*, That if any Person or Persons whatsoever, not being a Retailer or Retailers, shall, after the twentieth Day of *June* aforesaid, presume to consume, or make use of, in any Manner whatsoever, any Rum, Wine, or other Spirits as aforesaid, without first having made such Entry on Oath, or Affirmation if a Quaker, or shall not account and pay as aforesaid, for such Liquors, or shall thereafter purchase, or bring into his, her, or their House, Cellar, Vault, or Store, or reserve, or lay by, as aforesaid, for the Use aforesaid, any Quantities of the said Liquors, except as before excepted, and shall not, within one Month thereafter, make Entry on Oath, or Affirmation if a Quaker, as aforesaid, of the Quantity of such Liquors, and pay the Duty thereon, as aforesaid; such Person or Persons so offending, shall forfeit and pay the Sum of Twenty Pounds Current Money, to be recovered by Action of Debt, Bill, Plaint, or Information, wherein no Essoin, Protection, or Wager of Law shall be allowed, nor more than one Impar lance.

House-keepers, not being Retailers, who shall not choose to make Entry, may pay 20 s. half yearly, in Lieu of the Duties.

LIX. *PROVIDED always, and be it Enacted, by the Authority aforesaid*, That every House-keeper or Resident, not being a Retailer, who shall not choose to make Entry, account for, and pay to the said Collector the Duties aforesaid, in Manner aforesaid, shall and may pay to the said Collector, half yearly, at Lady-Day and Michaelmas, the Sum of Twenty Shillings Current Money, in Lieu of the said Duties; and in Default thereof, the said Collector shall collect and levy the said Sum, in Manner and Form as by this Act is before directed, in Case of Retailers neglecting or refusing to pay the Duty aforesaid, by the Space of ten Days after the same ought to be paid.

2d. *per* Gallon, Part of the 6d. by this Act imposed on *Madeira* Wine, to be applied towards replacing the Sum of 6000 *l.* before granted; and after to be applied towards replacing the 40,000 *l.*

LX. *AND* whereas the Duty of two Pence *per* Gallon on all *Madeira* Wine imported into this Province, by an Act of Assembly, entitled, *An Act for his Majesty's Service*, made at a Session of Assembly, begun and held at the City of *Annapolis*, the seventeenth Day of *July*, Seventeen hundred and fifty-four, is directed to be paid and applied towards replacing the Sum of six Thousand Pounds, by that Act directed to be delivered and paid out by the Commissioners for emitting Bills of Credit, established by Act of Assembly, which Duty of Two Pence *per* Gallon by this Act is taken off, by Means whereof the said Sum of Six Thousand Pounds will not be repaid and replaced so soon as by the said Act was intended:

LXI. *BE it therefore Enacted*, That the Sum of Two Pence *per* Gallon, Part of the Six Pence *per* Gallon, by this Act imposed on all *Madeira* Wine hereafter to be imported, which shall be retailed or consumed, shall, by the several Collectors of Excise, established by this Act, be paid to the said Commissioners, to be by them applied towards replacing the said Sum of Six Thousand Pounds, until the said Sum of Six Thousand Pounds is repaid and replaced, by the Rates and Duties by the aforesaid Act imposed; and that thereafter the whole Duty of Six Pence, on all *Madeira* Wine, as aforesaid, shall be paid and applied as by this Act is before directed.

Part of the 6000 *l.* Law repealed.

LXII. *AND be it further Enacted*, That so much of the said Act as relates to the imposing a Duty on all *Madeira* Wine, to be imported into this Province, shall be, and is hereby repealed and utterly made null and void.

LXIII. *FORASMUCH* as Divine Institutions ought to be strictly observed in every well-regulated Government, and as that in Regard to the entering into the holy Estate of Matrimony may tend to the more orderly Propagation of Mankind, it ought, not only in a religious, but political View, to be promoted, and the continuing in a State of Celibacy discountenanced, especially in every Infant Country: And as the Rank of Men called Batchelors are not burthened with the Charge and Expence that usually attends a Matrimonial Condition, they may be better enabled to contribute a larger Tax towards the Support of the Community:

LXIX. *BE*