

C H A P.

I.  
Inhabitants of  
this Province  
not making  
Tobacco in it.

**LXXX.** And be it Enacted, That where any Person or Persons within this Province, shall have taxable Persons in different Counties, and doth not by himself, or themselves, Children, Servants, or Slaves, make Tobacco within this Province, That it shall and may be lawful for such Person or Persons, to make Oath to that Purpose, before any Justice of the County where such Person or Persons shall reside, and a Certificate or Certificates of such Oath, from the said Justice, shall be sufficient to any Sheriff, in a different County, to receive Gold or Silver in lieu of Tobacco, from such Person or Persons, for such Taxables.

In Case those  
who do not  
make Tobacco  
cannot pay  
by the Tenth  
of April;

The Rates  
Sheriffs may  
execute for in  
Tobacco  
mentioned in  
this Act.

**LXXXI.** And whereas, many Persons not making Tobacco, have been, and may be, unable to pay the Poll-Tax due to the Clergy, and Lawyers and Officers Fees, in Gold or Silver as aforesaid, by the Tenth Day of *April* yearly, and as it hath been, and may prove, a great Inconvenience and Oppression to such Persons, to be obliged to pay and discharge the Poll-Tax due to the Clergy, and Lawyers, and Officers Fees, in a Commodity which they frequently cannot procure, but by purchase from Sheriffs, and others, who taking Advantage of their Necessity, demand and exact exorbitant Prices for the same: For remedy whereof, **Be it Enacted, by the Authority, Advice, and Consent aforesaid,** That it shall not be lawful for any Sheriff, or other Officer, to take or demand of, or from, or execute, or cause to be executed, any Person or Persons not making Tobacco, by him or them, his or their Children, Servants or Slaves, or the Goods and Chattels of such Person or Persons, not making Tobacco as aforesaid, for the Poll-Tax due to the Clergy, Lawyers, or Officers Fees, Assessments for building or repairing Churches, or for Public or County Levies, in any other Manner than for Gold and Silver, at the Rates in Tobacco mentioned in this Act; notwithstanding that such Person or Persons, not making Tobacco, as aforesaid, shall fail in paying, before the Tenth Day of *April* yearly, the Poll-Tax due to the Clergy, Lawyers, or Officers Fees, Assessments for building or repairing Churches, the Public or County Levies, as by this Act is directed; any thing herein contained, or any Law to the contrary notwithstanding.

Certificate of  
an Oath to be  
lodged with  
the Sheriff.

**LXXXII.** Provided always, That such Person or Persons, not making Tobacco as aforesaid, shall make Oath, or Affirmation thereof if a Quaker, according to the Directions of this Act, and lodge a Certificate of such Oath or Affirmation with the Sheriff of the County, at or before the Tenth Day of *April* yearly, the Party lodging such Certificate taking a Copy thereof from the Sheriff, which he is hereby directed to give and attest, and which Copy, so attested by the Sheriff, shall be good Evidence to prove that the Party lodged such Certificate.

Sheriffs to  
execute after  
the 10th of  
*June.*

**LXXXIII.** And be it likewise Enacted, That in case such Person or Persons, not making Tobacco as aforesaid, shall make Oath, or Affirmation thereof if a Quaker, and lodge a Certificate thereof with the Sheriff of the County as aforesaid, on or before the Tenth Day of *April*, as is before directed, and shall not pay in Gold and Silver as aforesaid, the Poll-Tax due to the Clergy, Lawyers, and Officers Fees, Assessments for building or repairing Churches, Public or County Levies, on or before the Tenth Day of *June* in every Year, during the Continuance of this Act, that then, and in such Case, the Sheriff or other Officer who shall be legally authorized to receive and collect the same, shall execute such Person or Persons, his, her, or their Goods, and Chattels, after the said Tenth Day of *June*, for such Poll-Tax, Assessments, Public or County Levies, in Gold and Silver, as regulated in Tobacco as aforesaid.

Persons mak-  
ing Tobacco  
may pay Part  
in Money.

**LXXXIV.** And be it likewise Enacted, That it shall and may be lawful for any Person or Persons making Tobacco, by themselves, his, her, or their Children, Servants or Slaves, to pay what Tobacco he, she, or they, shall make