

C H A P.  
VIII.

ciaments, including forfeited recognizances, and all forfeitures for treason or felony.

Duty on ne-  
groes im-  
ported, &c.

X. And be it enacted, That for every negro or other slave imported into this state, there shall be paid to the naval officer a duty of five hundred pounds currency, unless such negro or other slave belong to some person coming to settle in this state, and not intended for sale, in which case no duty shall be paid, or unless such negro or other slave have been an inhabitant of some one of the United States three years antecedent to the time of such importation, in which case a duty as above of fifteen pounds currency, and no more, shall be paid to the naval officer for every such negro or other slave so imported, such residence to be made appear, to the satisfaction of the naval officer, by the oath of one or more credible witness or witnesses.

How forfeit-  
ures and du-  
ties are to be  
received, &c.

XI. And be it enacted, That all estates forfeited for treason or felony shall be sold, under the authority and direction of the court where such forfeiture shall arise, by the sheriff of the county, or his deputy, to the highest bidder, for gold or silver, or bills of the new emission, or for continental currency where sold before the first day of January next, and the money shall be paid to the sheriff of the county, and be by him transmitted, as soon as may be, to the treasurer of his shore; and all fines, forfeitures, and amerciaments, and also the tax on billiard tables, and also on home made spirit, and money arising on forfeited recognizances, shall be received by the sheriffs of the several counties respectively, and be by them annually paid into the public treasury on or before the first day of November in each year, and their office bond shall be liable for the due execution of their trust herein; and all duties on exports and imports shall be received by the several naval officers in the respective districts, and be by them respectively paid annually into the public treasury, on or before the first day of November in each year, and the office bonds of such naval officers shall be liable for the due execution of their trust herein, and no naval officer shall clear out any ship or other vessel after the time herein limited, without punctual payment of said duties, under the penalty of paying the same himself; and all duties on marriage licences and ordinary licences shall be received by the clerks of the several counties, and be by them accounted for annually, on or before the first day of November in each year, and the office bonds of such clerks respectively shall be liable for the due execution of their trust herein; and each of the above officers shall be entitled to a commission of four per cent. on all monies by them received and paid, as above directed, and shall be liable to pay fifteen per cent. interest in case of failure in payment; and all monies arising or payable for registering of vessels, or granting letters of marque and reprisal, shall be immediately paid into the treasury by order of the governor and council.

Persons clear-  
ing out vessels  
to give an ac-  
count of their  
cargo, &c.

XII. And be it enacted, That all captains or other persons entering or clearing out vessels, shall and are hereby obliged to give an account on oath, to the naval officer of the district, of their whole cargo, and particularly to mention all rum, wine, and other articles of import, as also all articles of export, liable to pay duty in virtue of this act; and if any captain or commander of such vessel shall neglect or refuse so to do, such vessel shall not be entered or cleared, until this act be complied