

1780,

L A W S of the S T A T E of

C H A P.
XX, XXI.

Such salt not
to be export-
ed, &c.

V. And be it further enacted, That no salt, on which either of the said bounties shall have been paid, shall be exported by water out of this state, or laden on board any vessel with intent to export the same out of this state, before the bounty paid shall have been repaid into the public treasury, under the penalty of such salt becoming forfeit, and seizable by any naval officer or other peace officer or militia officer of this state, and also under the forfeiture of twenty shillings for every such bushel of salt so exported or laden on board any vessel as aforesaid, one half to the person seizing or prosecuting, and the other half to the use of this state; and in case of any seizure or prosecution, it shall lie on the claimant or defendant to prove, that no bounty had been received for the salt on account of which the seizure shall have been made or prosecution commenced, or that the bounty paid had been repaid as aforesaid.

N. 87
C H A P. XXI.

An ACT to prevent frauds and abuses in the collection of the public taxes, and to extend the time of payment of the tobacco tax.

Preamble.

WHEREAS it is represented to this present general assembly, that divers frauds and abuses have been practised by the sheriffs and collectors of the public taxes, by buying up at a discount certificates for provision and other certificates allowed by law to be paid in discharge of such taxes, and paying them into the public treasury instead of the money received from the people, and also by buying up tobacco, and that of very indifferent quality, to pay the tobacco assessment for the people who may not have paid the same by the last day of September, and exacting money from them at the rate of ninety pounds per hundred, a price greatly exceeding the current market price: For remedy whereof,

Collectors to
account on
oath, &c.

II. Be it enacted, by the General Assembly of Maryland, That from and immediately after notice of this act shall be given to the treasurers of the western and eastern shore, all sheriffs and collectors of the public assessment, or other public taxes, shall be obliged to account on oath, to be administered by the said treasurers, or either of them, for all monies received from the inhabitants of this state, or others residing out of the state and having property therein, and shall not have any allowance for certificates above mentioned, unless such sheriff or collector will declare on oath, to be administered as aforesaid, that the said certificates were honestly and bonâ fide received from the people of his county, or others liable to pay taxes therein, for monies due or to become due for taxes from the person or persons on whose account the same was received; and such sheriff or collector shall not have any allowance for tobacco paid or offered to be paid by him, unless he will make oath that such tobacco hath been honestly and bonâ fide paid him by the people of his county, or others liable to pay taxes therein, for tobacco due from such person or persons on account of the tobacco tax; and any sheriff or collector swearing falsely in the premises contained in any clause of this act, shall be liable to the same prosecution and punishment as in other cases of wilful and corrupt perjury, and shall incur all the disabilities attending such infamous crime.

III. And