

III. And be it enacted, That the time for payment of the tobacco tax shall be and is hereby extended until the twentieth day of April next; and all persons having already paid money in lieu of such tax, where the same hath not been accounted for in money by the sheriff or collector receiving the same, may hereafter, on or before the time above specified, pay tobacco in full discharge thereof, and shall have credit with the sheriff or collector in his account for public taxes due or to become due for such money so received; and where persons have property liable to taxation in several counties, such person or persons may pay their whole tobacco tax in the county wherein they reside, unless called upon for the same before the tenth day of April next by the collector of the county where such person does not reside, and in which such property lies, to the collector of the county in which he resides, and such payment shall be a full discharge if made in time; provided always, that no tobacco notes shall hereafter be received by any sheriff or collector, where the same is more ancient in point of date than the first day of December in the year seventeen hundred and seventy-nine; and if any sheriff or collector, who may have received money in lieu of tobacco, shall be dead, or in any other manner out of the office of sheriff or collector, and shall not have accounted as aforesaid, the tobacco may be paid as above mentioned to the sheriff or collector for the time being, and the money shall be repaid by the sheriff or collector receiving the same, his executors or administrators; and if such tobacco be paid by the person or persons heretofore owing the same by the time above specified, all bonds or other contracts for money given by the inhabitants of this state, to the sheriff or collector paying or undertaking to pay the same tobacco tax, shall be absolutely void and of none effect, any law or usage to the contrary notwithstanding.

C H A P.  
XXI.

Time for pay-  
ment of to-  
bacco tax ex-  
tended, &c.

IV. Whereas many evil disposed citizens of this state have purchased up tobaccos and paid the same to the sheriffs or collectors of this state, for many of the citizens of this state, in discharge of their tobacco tax, without being requested so to do, and have taken bills, bonds, or notes, for the payment of greater sums of money than the tobaccos paid to the said sheriff amounted to at the market price at the time of taking the said bill, bond, or note:

V. Be it enacted, That all bills, bonds, or notes, given as aforesaid, shall be void and of none effect, to recover any greater sums of money than the market price of the tobacco actually paid to the sheriff or collector at the time of the payments.

Bills, &c.  
given for to-  
bacco, void,  
&c.

VI. And be it enacted, That in all cases where sheriffs or collectors may have purchased up tobacco notes of a date preceding the year seventeen hundred and seventy-nine, or where the tobacco so purchased may be stolen out of the warehouse, or damaged, or of such quality as not to pass inspection on a review, such sheriff or collector shall be and is hereby obliged to take back such note or notes, and shall have no credit for the same; and in case of dispute the proof shall lie on the sheriff or collector, and if the sheriff or collector cannot or will not make appear of whom he received such notes, the same shall and may be returned to him, his executors or administrators, and he or they shall be liable for the same, and their office bonds shall and may be put in suit to compel payment.

Sheriff to take  
back tobacco  
notes dated  
before 1779,  
&c.

C H A P.