

C H A P.  
LIV.

on the fifth day of December next, and shall pay the balance thereof by the twentieth of the said month of December, in the same manner and under the like penalty as before directed, and on default in payment the same proceedings shall be had on his bond as are before mentioned; and the commissioners of the tax of his county are hereby directed to adjust and transmit the said second account, in the same manner as they are directed as to the first, on or before the first day of January next.

Collector's  
commission,  
&c.

VI. And be it enacted, That the collector shall be allowed a commission of four per cent. on the collection of the first payment of five shillings, payable in bills of credit of the last emission at par, or in tobacco or wheat at the prices allowed on payment of taxes, and the commission on the collection of the other two payments of twenty-five shillings shall remain as allowed by the act to raise the supplies for the present year.

How the money,  
&c. is to  
be appropriated,  
&c.

VII. And be it enacted, That so much of the money and specific articles collected in virtue of the second payment of twelve shillings and six-pence, as may be necessary, shall be first appropriated to the discharge of one year's interest on certificates, adjusted agreeable to the act relating to public creditors; and if a sum of specie should not be received in discharge of the said second and third payments sufficient to pay one year's interest on such certificates, that the intendant of the revenue be directed to sell for specie as much tobacco, wheat, or flour, as will produce money to pay the said interest.

Persons having  
paid 2s/6  
to have credit,  
&c.

VIII. And be it enacted, That if any person has paid, or may before notice of this law pay, the twenty-two shillings and six-pence, one half part of the assessment imposed by the act to raise the supplies for the present year, and required to be paid by the said act on or before the first day of June, in the present year, such person shall have credit therefor, and be liable to pay two shillings and six-pence on or before the first day of November next, and shall not be chargeable for any other tax in virtue of the said act, or this present act, except for the five shillings in specie, payable on or before the first day of August next.

Collector to  
return over-  
plus, &c.

IX. And be it enacted, That if any person has, in consequence of the said act, paid above twenty-five shillings in the hundred pound, or the same shall pay before notice of this act, such person shall have returned to him, by the collector who received the same, whatever he has paid above twenty-five shillings in the hundred pound, in the article or articles by him paid, and such person shall not be liable to pay any sum in virtue of this act, except five shillings gold and silver in the hundred pound as aforesaid.

Intendant to  
sell tobacco,  
&c.

X. And be it enacted, That the intendant of the revenue be directed to sell, on the best terms he can procure, as much tobacco, wheat flour, or wheat, now on hand, or to be received on or before the twentieth day of September next, as will procure fifty thousand pounds in specie, or continental bank notes, and to transmit the same to the treasury of the United States, or pay the same to the order of congress; and the said intendant may also borrow specie, or continental bank notes, not exceeding thirty thousand pounds specie, and pledge the tax of five shillings for payment.

XI. And