

C H A P.
VI.

Lower Marlborough, in Calvert county; at Port-Tobacco, in Charles county; at Baltimore-town, in Baltimore county; at Miles river ferry, in Talbot county; at Princess-Anne town, in Somerset county; at Cambridge, in Dorchester county; at the Head of Elk, in Cæcil county; at Upper Marlborough, in Prince-George's county; at Corfica-creek, in Queen-Anne's county; at Snow-hill town, in Worcester county; at Frederick-town, in Frederick county; at Otto-point, in Harford county; at Gilpin's-point, in Caroline county; at Elizabeth-town, in Washington county; and at George-town, in Montgomery county; and flour may be received at Baltimore-town, and George-town on Patowmack, after inspection; and crop tobacco, inspected at any warehouse in the state, within the time and of the weight directed by this act, shall be received by any collector of the tax.

Collectors to
take care of
wheat, &c.

XXXVIII. And be it enacted, That the collectors of the tax in the several counties, and such deputies as they may appoint, be, and hereby are authorized to receive and take care of the said articles of wheat, pork and flour, at the places aforesaid; and the commissioners of the tax may remove them at pleasure and appoint others in their places; and the governor and the council are requested, from time to time, to send them instructions how and in what manner to execute their offices; and it is declared to be the duty of the said persons to receive and take great care of all wheat, pork and flour, delivered them agreeable to this act, in discharge of taxes, and to give the payers their receipts therefor, and to hire proper granaries or store-houses, and to keep fair and regular accounts of all the articles they receive, and of the disposition thereof, and to transport them to such places as they may be directed (in or out of the state) by the governor and the council, and frequently to make known the state of the provisions, and to render to them once in every four months (or oftener if required) an accurate account of all provisions in their possession; and the said receivers, before they act, shall take an oath, faithfully and honestly to perform the several duties required of them by this act, and enter into bond, with two good and sufficient securities, such as the commissioners of the tax of their county shall approve, in the sum of two thousand pounds current money, with condition, well and faithfully to execute and perform the several duties required of them by this act; and in case any of the said persons shall die, refuse, resign, or be rendered incapable to act, the said commissioners may appoint another in his stead, who shall qualify and give bond as aforesaid; and each of the said receivers shall be allowed the expence of granaries and store-houses, and the curing pork; and if any person shall forge any receipt, or by any fraud or device attempt to evade the real payment of the specific articles pretended to have been paid, such person, besides suffering the punishment incurred by law in the ordinary course of prosecution, shall be liable to be distrained by special order of the commissioners of the tax of his county, after hearing, or default on notice, for treble the sum so deceitfully or fraudulently attempted to be evaded; and the said receivers of specifics are empowered and required to procure salt, and good well seasoned tight barrels, or small tight casks, and to hire hands, for the salting, packing, and curing pork; and where any persons shall deliver specifics at any of the places aforesaid, appointed for the receipt thereof, out of the county where the tax arises, the receipt by the person receiving such specifics shall discharge the payer, and be sufficient evidence

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