

STATUTE I.

July 5, 1797.

CHAP. X.—*An Act to continue in force to the end of the next session, certain acts, and parts of acts, of limited duration.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all laws of the United States, and parts of laws now in force, and which, by the terms of their limitation, will expire with the end of this session of Congress, shall be, and hereby are continued in force, until the end of the next session.

APPROVED, July 5, 1797.

[Obsolete.]
Certain laws declared in force till the end of next session.

STATUTE I.

July 6, 1797.

CHAP. XI.—*An Act laying Duties on stamped Vellum, Parchment and Paper.* (a)

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the thirty-first day of December next, there shall be levied, collected and paid throughout the United States, the several stamp duties following, to wit: For every skin or piece of vellum, or parchment, or sheet or piece of paper upon which shall be written or printed any or either of the instruments or writings following, to wit: any certificate of naturalization, five dollars: any license to practice or certificate of the admission, enrolment or registry of any counsellor, solicitor, attorney, advocate or proctor in any court of the United States, the sum of ten dollars; any grant or letters patent under the seal or authority of the United States, except for lands granted for military services, four dollars; any exemption or certified copy of any such grant or letters patent, two dollars; any charter-party, bottomry, or respondentia bond, one dollar; any receipt or other discharge for or on account of any legacy left by any will or other testamentary instrument, or for any share or part of a personal estate divided by force of any statute of distributions, the amount whereof shall be above the value of fifty dollars, and shall not exceed the value of one hundred dollars, twenty-five cents; where the amount thereof shall exceed the value of one hundred dollars and shall not exceed five hundred dollars, fifty cents; and for every further sum of five hundred dollars, the additional sum of one dollar; any policy of insurance or instrument in nature thereof, whereby any ships, vessels or goods going from one district to another in the United States, or from the United States to any foreign port or place, shall be insured, to wit, if going from one district to another in the United States, twenty-five cents; if going from the United States to any foreign port or place, when the sum for which insurance is made shall not exceed five hundred dollars, twenty-five cents; and when the sum insured shall exceed five hundred dollars, one dollar; any exemption, of what nature soever, that shall pass the seal of any court, other than such as it may be the duty of the clerk of such court to furnish for the use of the United States or some particular state, fifty cents; any bonds, bills, single or penal, foreign or inland bill of exchange, promissory note, or other note for the security of money, according to the following scale, viz. on all bonds,

[Repealed.]
Rate of duties on stamped vellum, &c. on 1st Jan. 1798.
1797, ch. 11.

Certain certificates.

Exemption of letters patent.
Receipts.

Policy of insurance.

Rate of duties on bonds and notes.

(a) The acts imposing and relating to duties on stamps, have been: An act laying duties on stamped vellum, parchment, and paper, July 6, 1797, chap. 11; an act to postpone for a limited time, the commencement of the duties imposed by the act entitled, "an act laying duties on stamped vellum, parchment, and paper," December 15, 1797, chap. 1; an act to amend the act entitled, "an act laying duties on stamped vellum, parchment, and paper," March 19, 1798, chap. 20; an act to alter the duties imposed upon foreign bills of exchange, and bills of lading by "an act laying duties on stamped vellum, parchment, and paper," February 28, 1799, chap. 17; an act to establish a general stamp office, April 23, 1800, chap. 31; an act to amend an act "to establish a general stamp office," March 3, 1801, chap. 19; an act laying duties on notes of banks, bankers, and certain companies; on notes, bonds, and obligations discounted by banks, bankers, and certain companies; and on bills of exchange of certain descriptions, August 2, 1813, chap. 52; an act continuing in force certain acts laying duties on bank notes, refined sugars, and for other purposes, February 1, 1816, chap. 9; an act respecting stamps, March 3, 1823, chap. 54.

- bills, single or penal, foreign or inland bill of exchange, promissory note, or other note, above twenty dollars and not exceeding one hundred dollars, ten cents; above one hundred and not exceeding five hundred dollars, twenty-five cents; above five hundred and not exceeding one thousand dollars, fifty cents; above one thousand dollars, seventy-five cents: *Provided*, that if any bonds or notes shall be payable at or within sixty days, such bonds or notes shall be subject to only two fifth parts of the duty aforesaid; and provided, that notes issued by any of the banks now established, or which hereafter may be established, within the United States, shall be subject to a duty according to the following scale, viz. on all notes not exceeding fifty dollars, at the rate of three fifths of a cent for every dollar; above fifty dollars and not exceeding one hundred dollars, fifty cents; above one hundred dollars, and not exceeding five hundred dollars, one dollar; above five hundred dollars, two dollars; any protest, or other notarial act, twenty-five cents; any letter of attorney, except for invalid pensions, or to obtain or sell warrants for land granted by the United States as bounty for military services performed in the late war, twenty-five cents; any certificate or debenture for drawback of customs or duties for less than five hundred dollars, one dollar; any certificate or debenture for five hundred dollars, and not exceeding two thousand dollars, two dollars; and on every certificate or debenture for more than two thousand dollars, three dollars; any note or bill of lading for any goods or merchandise to be exported, if from one district to another district of the United States, not being in the same state, ten cents; if to be exported to any foreign port or place, twenty-five cents; any inventory or catalogue of any furniture, goods or effects, made in any case required by law (except in cases of goods and chattels distrained for rent or taxes, and goods taken in virtue of any legal process by any officer) fifty cents; any certificate of a share in any insurance company, or any certificate of a share in the Bank of the United States, or of any state, or other bank, above twenty dollars, and not exceeding one hundred dollars, ten cents; above one hundred dollars, twenty-five cents; and for any certificate for every such share under twenty dollars, at the rate of ten cents for one hundred dollars; and the same for any less sum of the amount of the shares expressed in such certificate: *Provided*, that nothing in this act contained, shall extend to charge with a duty, any legacy left by any will or other testamentary instrument or any share or part of a personal estate, to be divided by force of any statute of distributions which shall be left to, or divided amongst the wife, children, or grandchildren of the person deceased intestate, or making such will or testamentary instrument, or any recognizance, bill, bond, or other obligation or contract, which shall be made to, or with the United States, or any state, or for their use respectively.
- Proviso.**
- Protest.**
- Rate of duty on certificates or debentures.**
- Any inventory.**
- Proviso.**
- Secretary of Treasury may agree with the banks for one per cent. on annual dividends, in lieu of stamp duty.**
- Deeds, &c. on ship, construed to be policies of assurance.**
- SEC. 2.** *And be it further enacted*, That in respect to any stamp, on any of the notes of the banks now established, or which hereafter may be established within the United States, it shall be lawful for the Secretary of the Treasury, to agree to an annual composition for the amount of such stamp duty, with any of the said banks, of one per centum on the amount of the annual dividend made by such banks, to their stockholders respectively.
- SEC. 3.** *And be it further enacted*, That all deeds and writings whatsoever, for the payment of any sum of money, upon the contingency of the loss of any ship, or goods, laden or to be laden on board of any ship, or of damage thereto, shall be construed and adjudged to be policies of assurance, within this act chargeable with the several rates of duty herein before mentioned.
- SEC. 4.** *And be it further enacted*, That when any vessel, or any goods or merchandise, laden or to be laden on board of any vessel, shall be insured, a policy, duly stamped, shall be issued, or made out, within the

space of three days at furthest; and the insurer or insurers neglecting to make out such policy or policies, within the time aforesaid, shall forfeit the sum of twenty dollars, for every such neglect or offence; and all promissory notes, or other security made for assurance or insurances of ships, goods or merchandises at sea, or going to sea, in lieu of a policy, are hereby declared void.

Penalty on neglecting to make out policy of insurance.

SEC. 5. *And be it further enacted*, That every deed, instrument, note, memorandum, letters or other writing between the captain or master, or owner of any ship or vessel, and any merchant, trader or other person, in respect to the hire or freight of such ship or vessel, for conveyance of any money, goods, wares, merchandise or effects, laden or to be laden on board of such ship or vessel, shall be deemed and adjudged to be a charter party.

SEC. 6. *And be it further enacted*, That every receipt for any sum of money, paid in whole or in part, of any legacy or share of personal estate, distributed as aforesaid, in the cases in which a duty is hereby charged, shall express therein the true sum which shall have been so paid; in default of which, as well the person or persons by whom the same shall have been paid, as the person or persons by whom the same shall have been received, shall severally forfeit and pay the sum of twenty dollars: And every receipt in full, shall be deemed, for the purpose of charging the duties hereby laid, to be for the entire sum of such legacy or share of personal estate, unless it shall be made to appear that all such part thereof, as may not be expressed in such receipt in full, was, previous thereto, paid, and upon a receipt or receipts, duly marked or stamped, according to the directions of this act.

Receipts for legacies, &c. to express the full sum paid.

SEC. 7. *And be it further enacted*, That every counsellor, solicitor, attorney, proctor or advocate, who hath been or shall be admitted, enrolled or registered, in any court of the United States, before he shall at any time after the said thirty-first day of December next, prosecute, carry on, or defend any action, suit or proceeding in any court of the United States, shall take out a certificate of such admission, enrolment or registry from the clerk or prothonotary of the court granting such admission; which certificate shall be written on a piece of vellum, parchment or paper, stamped according to the directions of this act, and such clerk or prothonotary shall make entry of such admission, enrolment or registry, in a book to be by him kept for that purpose, to which any person may, at reasonable times have access, without fee or reward: for which certificate and entry, there shall be paid to such clerk or prothonotary, by the supervisor of the revenue for the district wherein such court shall be held, the sum of twenty-five cents.

Counsellors, &c. shall take out a stamped certificate of admission.

SEC. 8. *And be it further enacted*, That the receiving a certificate as aforesaid in any one of the courts of the United States, for any one of the said offices, shall be a sufficient admission in all the courts of the same, for that or any other of the said offices, so far as relates to the payment of the duties imposed by this act; any thing herein contained to the contrary notwithstanding.

Duty to be paid upon one certificate only.

SEC. 9. *And be it further enacted*, That the several duties aforesaid, shall be levied, collected, received, and accounted for, by and under the immediate direction and management of the supervisors and inspectors of the revenue, and other officers of inspection, subject to the superintendance, control and direction of the treasury department, according to the respective authorities and duties of the officers thereof.

How these duties are to be collected and accounted for.

SEC. 10. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, to cause to be provided so many marks and stamps differing from each other, as shall correspond with the several rates of duty aforesaid; that is to say, one mark or stamp for each distinct rate of duty; with which marks and stamps respectively shall be marked or stamped all vellum, parchment or paper, upon which shall be

Secretary of the Treasury to provide marks and stamps.

written, or printed, all or any of the several instruments, writings, matters and things herein before enumerated and charged, according to the nature and description of each of the said instruments, writings, matters and things as are herein before specified and described. Which said several marks and stamps shall be notified by a public notification, or advertisement, to be issued by the Secretary of the Treasury, and inserted in at least one newspaper printed in each state, and in the territory north west of the Ohio, and for not less than three months before the said thirty-first day of December next, to the end that all persons may have due notice thereof; and which said marks and stamps, or any of them, shall or may be altered or renewed from time to time, as the said Secretary of the Treasury shall think fit, so as like public notification thereof be made, for a term not less than three months, before such new stamps or marks shall begin to be used.

Supervisors to stamp vellum &c. upon demand made.

SEC. 11. *And be it further enacted*, That the supervisors of the revenue are hereby empowered and required, forthwith upon demand to them or any of them, made by any person or persons, to stamp or mark any quantities or parcels of vellum, parchment or paper (he or they paying to the supervisors of the revenue respectively, the respective duties hereby directed to be paid for the same) to stamp and mark the same accordingly, without any other fee or reward; which stamp or mark shall be a sufficient discharge for the several and respective duties hereby granted upon the said vellum, parchment or paper, which shall be so stamped or marked.

Penalty on stamping before the duties are paid or secured.

SEC. 12. *And be it further enacted*, That if any supervisor of the revenue shall fix any such mark or stamp to any vellum, parchment, or paper, upon such request or demand as aforesaid, before the several and respective duties thereupon charged by this act, shall be duly answered and paid, or secured to be paid, he shall for every such offence, forfeit his office together with the sum of five hundred dollars.

Penalty on writing or printing upon vellum &c. unstamped or improperly stamped.

SEC. 13. *And be it further enacted*, That if any person or persons, shall write or print, or cause to be written or printed upon any unstamped vellum, parchment or paper, (with intent fraudulently to evade the duties imposed by this act) any of the matters and things for which the said vellum, parchment or paper is hereby charged to pay any duty, or shall write or print, or cause to be written or printed any matter or thing, upon any vellum, parchment or paper, that shall be marked or stamped for any lower duty than the duty by this act payable, such person so offending, shall for every such offence, forfeit the sum of one hundred dollars; and in case any clerk, officer, or person, who in respect of any public office or employment, is or shall be authorized or instructed to make, write, or print any deeds, instruments or writings, by this act charged to pay a duty, as aforesaid, shall be guilty of any fraud, or practice to defraud or deprive the United States of any duty by this act payable, by making, writing or printing any such deed, instrument, or writing, or causing the same to be made, written, or printed upon vellum, parchment or paper, not marked or stamped according to this act (or upon vellum, parchment or paper, marked or stamped with any mark or stamp which he shall know to be counterfeited) or by writing or printing any such deed, instrument or other writing upon vellum, parchment or paper, that shall be marked or stamped for a lower duty as aforesaid, every such clerk, officer or person so guilty, and being thereof lawfully convicted, shall, instead of the penalty aforesaid, forfeit and pay the sum of five hundred dollars; and, if an officer of the United States, shall, in addition thereto, forfeit his office and be disabled to hold or enjoy the same for the future; and if any deed, instrument, or writing whatsoever, by this act charged with the payment of a duty, as aforesaid, shall, contrary to the true intent and meaning thereof, be written or printed, by any person or persons whomsoever, upon vellum, parchment,

or paper, not marked or stamped, according to this act, or upon vellum parchment or paper, marked or stamped, for a lower duty than ought to be paid upon the same, then, and in every such case, there shall be paid to the United States, for their use, over and above the duty herein before charged thereupon, for stamping every such deed, instrument or writing, the sum of ten dollars; and no such deed, instrument or writing shall be pleaded or given in evidence in any court, or admitted in any court to be available in law or equity, until it shall be stamped as aforesaid. And the supervisors, respectively, are hereby enjoined and required, upon payment or tender of the said duty and sum of ten dollars unto any of them, to mark or stamp the said vellum, parchment or paper, with the mark or stamp that shall be proper for such deed, instrument or writing, respectively; and if any person or persons whatsoever, shall counterfeit or forge any stamp or mark, to resemble any stamp or mark which shall be provided or made in pursuance of this act, or shall counterfeit or resemble the impression of the same upon any vellum, parchment or paper, thereby to defraud the United States of any [of] the duties hereby granted, or shall utter, vend or sell any vellum, parchment or paper, with such counterfeit mark or impression thereupon, knowing such mark or impression to be counterfeited; or shall privately or fraudulently use any stamp or mark, directed or allowed to be used by this act, in relation to the duties hereby laid, with intent to defraud the United States of any of the said duties, then every such person so offending, being thereof convicted in due form of law, shall be judged guilty of a misdemeanor, and be subject to be fined in any sum not exceeding one thousand dollars, and to be imprisoned for any term not exceeding seven years.

Penalty on counterfeiting.

On fraudulently using genuine stamps.

SEC. 14. *And be it further enacted*, That from and after the thirty-first day of December, no bank now established, or which shall be hereafter established, which shall not have compounded for the duty hereby required, shall issue any bank bill, or promissory note, unless upon paper duly stamped, and whereon the respective duties shall have been paid; and if the officer of any such bank, or any person or persons employed therein, shall thereafter issue any bill or note, not duly stamped as aforesaid, he or they shall forfeit and pay a fine equal to the value of the bill or note so issued.

Penalty on banks issuing bills or notes unstamped.

SEC. 15. *And be it further enacted*, That every person who shall be employed for the marking or stamping of vellum, parchment or paper, as aforesaid, before his acting in the marking or stamping of the said vellum, parchment or paper, shall take the following oath or affirmation: "*I [insert here the name of the person] do solemnly swear, [or affirm, as the case may be] that I will, according to the best of my knowledge and skill, faithfully, honestly and carefully execute the trust reposed in me, and will truly mark or stamp all vellum, parchment or paper which I shall be required or directed to mark or stamp, and will render a true and exact account thereof to the proper officer or officers, and will faithfully account for all monies which I shall receive therefor.*"

Oath to be taken by persons employed in stamping.

SEC. 16. *And be it further enacted*, That the said supervisors of the revenue, officers and other persons to be employed by them, shall, from time to time, for the better execution of their several duties and trusts, observe and execute such directions as they respectively shall, from time to time, receive from the department of the treasury; which department shall take care that the several parts of the United States shall, from time to time, be sufficiently furnished with vellum, parchment and paper, stamped or marked as aforesaid, so that the citizens thereof may have it in their election to buy the same of the officers or persons to be employed in and about the execution of this act, at the usual or most common rates above the said duty, or to bring their own vellum, parchment or paper, to be marked or stamped as aforesaid.

Duty of the supervisors &c. to obey the directions of the Treasury Department.

Duty of the Treasury Department.

What is to be done with stamped vellum &c. in case of the change of marks or stamps.

SEC. 17. *And be it further enacted,* That as often as any alteration or renewal shall be made of, or in the marks or stamps before in use, or any of them, it shall be lawful for all persons who shall, at that time, have in their custody or possession, any vellum, parchment or paper, marked with any mark or stamp, which shall be so altered or renewed, and upon which any of the matters or things hereby charged shall not have been written or printed, at any time within the space of sixty days, after the intention of renewing or altering shall be notified as aforesaid, to bring or send such vellum, parchment or paper, unto some office of inspection; and the officer of inspection, to whom they shall be brought or sent, is hereby required to deliver, or cause to be delivered, unto the several persons who shall so bring and deliver any quantity of vellum, parchment or paper, the like quantity of vellum, parchment or paper, and as good in quality, stamped with such new stamp or mark, without demanding or taking, directly or indirectly, for the same, any money or other consideration whatsoever. And in case any person shall neglect or refuse, within the time aforesaid, to bring, or cause to be brought and delivered unto some officer of inspection, any such vellum, parchment or paper, the same is hereby declared to be of no other effect or use, than if it had never been marked or stamped; and all matters and things which shall, after that time, be written or printed thereon, shall be of no other effect, than if they had been written or printed on vellum, parchment or paper not marked or stamped: And all persons who shall write or print any of the matters or things hereby charged, on such vellum, parchment or paper, after the said time, shall forfeit and suffer as herein before is enacted for persons writing or printing on vellum, parchment or paper not marked or stamped.

Officers collecting the duties to keep accounts and remit monies.

SEC. 18. *And be it further enacted,* That all and every the officer and officers who shall be concerned in the levying, collecting and receiving the duties arising by this act, shall keep a separate and distinct account thereof, and shall pay or remit the same, as speedily as may be, after it shall be received, according to the orders of the department of the treasury.

Salaries and incidental charges.

SEC. 19. *And be it further enacted,* That it shall be lawful for the President of the United States, to cause such sum and sums of money to be expended and paid, from time to time, for salaries, compensations, and other incidental charges as shall be necessary in and for the receiving, collecting, levying or managing of the said duties, so as that the whole amount thereof, shall not exceed five per centum of the gross total product of the said duties.

Penalties how to be sued and appropriated.

SEC. 20. *And be it further enacted,* That all fines, penalties and forfeitures, which shall be incurred by virtue of this act, shall be sued for and recovered in the name of the United States, or of the supervisor of the revenue, within whose district any such fine, penalty or forfeiture shall have been incurred, by bill or information, in any circuit or district court of the United States, or in any court of either of the said states; one half thereof to the use of the persons who, if an officer of inspection, shall first discover; if other than an officer of inspection, shall first inform of the cause whereby any such fine, penalty or forfeiture shall have been incurred (except in the cases in which a different disposition thereof may have been herein before made) and the other half to the use of the United States.

Limitation.

SEC. 21. *And be it further enacted,* That this act shall continue and be in force for, and during the term of five years, and from thence to the end of the next session of Congress, and no longer.

APPROVED, July 6, 1797.