

## STATUTE I.

April 3, 1802.

[Obsolete.]

Specific appropriation for the expenses of establishing the boundary line between the U. States and Upper Canada.

CHAP. XVI.—*An Act making appropriation for defraying the expense of a negotiation with the British government, to ascertain the boundary line between the United States and Upper Canada.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That a sum not exceeding ten thousand dollars be, and the same is hereby appropriated, payable out of any money in the treasury not otherwise appropriated, to defray the expense which shall be incurred in negotiating with the government of Great Britain, for ascertaining and establishing the boundary line between the United States and the British province of Upper Canada; when the President of the United States shall deem it expedient to commence such negotiation.

APPROVED, April 3, 1802.

## STATUTE I.

April 3, 1802.

[Obsolete.]

Specific appropriation.

CHAP. XVII.—*An Act making an appropriation for defraying the expenses which may arise from carrying into effect the convention made between the United States and the French Republic.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That for the payment of such demands as may be justly due for French vessels and property captured, and which must be restored or paid for, pursuant to the convention between the United States and the French republic, there be appropriated a sum not exceeding three hundred and eighteen thousand dollars, to be paid, under the direction of the President of the United States, out of any public money in the treasury, not otherwise appropriated.

APPROVED, April 3, 1802.

## STATUTE I.

April 6, 1802.

[Obsolete.]

Repeal of the acts imposing duties on certain things after 30th June, 1802.

CHAP. XIX.—*An Act to repeal the Internal Taxes.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the thirtieth day of June next, the internal duties on stills and domestic distilled spirits, on refined sugars, licenses to retailers, sales at auction, carriages for the conveyance of persons, and stamped vellum, parchment and paper, shall be discontinued, and all acts and parts of acts relative thereto shall, from and after the said thirtieth day of June next, be repealed: *Provided,* that for the recovery and receipt of such duties as shall have accrued, and on the day aforesaid remain outstanding, and for the payment of drawbacks or allowances on the exportation of any of the said spirits or sugars legally entitled thereto, and for the recovery and distribution of fines, penalties, and forfeitures, and the remission thereof, which shall have been incurred before and on the said day, the provisions of the aforesaid acts shall remain in full force and virtue.

Provisions of these acts still to be in force with respect to the recovery of what may be due under them.

The office of superintendent of stamps abolished, and when.

The commissioner of revenue to perform certain duties under this act.

Collectors of the internal duties to be continued till their collections are complete, unless sooner discontinued by the President.

SEC. 2. *And be it further enacted,* That the office of superintendent of stamps shall cease and be discontinued from and after the thirtieth day of April, one thousand eight hundred and two; after which day the commissioner of the revenue shall perform all the duties by law enjoined on the said superintendent of stamps, which may be required in pursuance of this act; that the office of collectors of the internal duties shall continue in each collection district, respectively, until the collection of the duties above mentioned shall have been completed in such district, and no longer, unless sooner discontinued by the President of the United States, who shall be and hereby is empowered, whenever the collection of the said duties shall have been so far completed in any district as to render, in his opinion, that measure expedient, to discontinue any of the said collectors, and to unite into one collection district any two or more

collection districts, lying and being in the same state : that the office of supervisor shall continue in each state or district, respectively, until the collection of the duties above mentioned, together with the collection of the direct tax, shall have been completed in such state or district, and no longer ; unless sooner discontinued by the President of the United States, who shall be and hereby is empowered, whenever the collection of the said duties and tax shall have been so far completed in any state or district, as in his opinion, to render that measure expedient, to discontinue any of the said offices ; in which case the collectors thereafter employed in the collection of the said duties and tax in such state or district shall be appointed and removeable by the President alone, and shall be immediately accountable to the officers of the treasury department, under such regulations as may be established by the Secretary of the Treasury : that for the promoting of the collection of any of the above-mentioned duties or tax which may be outstanding after the said thirtieth day of June next, the President of the United States shall be, and he hereby is empowered at any time thereafter, to make such allowance as he may think proper, in addition to that now allowed by law to any of the collectors of the said duties and tax, and the same from time to time to vary : *Provided*, that such additional allowance shall, in no instance, exceed, in the aggregate, five per cent. of the gross amount of the duties and tax, outstanding on that day : and the office of commissioner of the revenue shall cease and be discontinued whenever the collection of the duties and tax above mentioned shall be completed, unless sooner discontinued by the President of the United States, who shall be, and hereby is empowered, whenever the collection of the said duties and tax shall have been so far completed as, in his opinion, to render that measure expedient, to discontinue the said office, in which case the immediate superintendence of the collection of such parts of the said duties and taxes as may then remain outstanding, shall be placed in such officer of the treasury department as the secretary, for the time being, may designate : *Provided, however*, that all bonds, notes or other instruments which have been charged with the payment of a duty, and which shall, at any time prior to the said thirtieth day of June, have been written or printed upon vellum, parchment or paper, not stamped or marked according to law, or upon vellum, parchment or paper stamped or marked at a lower rate of duty than is, by law, required for such bond, note or other instrument, may be presented to any collector of the customs within the state ; and where there is no such collector, to the marshal of the district, whose duty it shall be, upon the payment of the duty with which such instrument was chargeable, together with the additional sum of ten dollars, for which duty and additional sum, the said collector or marshal shall be accountable to the treasury of the United States, to endorse upon some part of such instrument his receipt for the same ; and thereupon, the said bond, note or other instrument shall be, to all intents and purposes, as valid and available to the person holding the same as if it had been or were stamped, counterstamped, or marked as by law required ; any thing in any act to the contrary, notwithstanding.

SEC. 3. *And be it further enacted*, That owners of stills, whose licenses to distil shall not have expired on the thirtieth day of June next, shall, at their option, pay either the whole duty which would have accrued on their stills on account of such licenses, or the duty which would have accrued on said stills, on the day aforesaid, if they had taken licenses ending on that day ; that owners of snuff-mills, whose licenses had not expired on the first day of June, one thousand seven hundred and ninety-six, shall be allowed a deduction from the duties incurred on the same, proportionate to the time thus remaining unexpired on such licenses : that the several banks, which may have agreed to pay the annual

Supervisors to continue in office in the same manner.

Certain collectors may be appointed by the President, and made removeable at his pleasure.

They are to be accountable to the treasury department.

President may make an additional allowance for the collection of outstanding duties.

Allowance limited to five per cent.

Office of commissioners of the revenue to be discontinued and when ; it may be sooner discontinued by the President.

Provision in case of its discontinuance.

Stamped bonds, &c. not stamped according to law, may be rendered valid, and how.

Owners of stills, &c. to pay according to their option, in certain cases.

Owners of snuff mills.

Banks to pay one per cent. per annum, in lieu of stamp duties until 30th June, 1822.

Retailers of wines and spirits.

Supervisor of the Northwest district allowed an annual salary, in addition to his commission for clerk hire.

Extra allowances for clerk hire to certain supervisors.

Annual entries of stills to be no longer made.

Certain certificates to be furnished by collectors, designated by the Secretary of the Treasury.

And the inspectors to whom delivered, to account to them for all such.

Allowance to the collectors for preparing and delivering certificates.

Stamped paper on hand, upon which a duty has been paid, may be given up, and the money paid, refunded.

composition of one per cent. on their dividends, in lieu of the stamp duty on the notes issued by them, shall pay only at the rate of one per cent. per annum, on such dividends, to the thirtieth day of June next: that retailers of wines and spirits, who may take licenses after the passing of this act, shall pay for such licenses only in proportion to the time which may intervene between the obtaining of such licenses and the thirtieth day of June next: and that the owners of carriages for the conveyance of persons, who may enter the same after the passing of this act, and before the thirtieth day of June next, shall pay the duty for the same only to the said thirtieth day of June.

SEC. 4. *And be it further enacted*, That the supervisor of the Northwest district shall, in addition to the same commissions on the product of all the internal duties collected in his district, as heretofore have been allowed to the supervisor of Ohio, be allowed an annual salary of five hundred dollars, and at the rate of three hundred dollars per annum for clerk hire.

SEC. 5. *And be it further enacted*, That the following extra allowances for clerk hire, shall be made for one year, to the supervisors of the following districts, as a full compensation for the additional duties arising from the settlement of accounts of certain inspectors of the internal revenues, whose offices have been suppressed by the President of the United States, that is to say, to each of the supervisors of Massachusetts, Pennsylvania, Maryland, North Carolina and South Carolina, the sum of eight hundred dollars, and to the supervisor of Virginia, the sum of five hundred dollars.

SEC. 6. *And be it further enacted*, That so much of any act, as directs an annual entry of stills to be made, be, and the same hereby is repealed.

SEC. 7. *And be it further enacted*, That the certificates accompanying foreign distilled spirits, wines and teas, which are now furnished by the supervisors to the inspectors of the ports shall, from and after the aforesaid thirtieth day of June, be furnished by such collectors of the customs, as may be designated by the Secretary of the Treasury. And it shall be the duty of the inspectors to account with such collectors, for the application of such certificates, in like manner, and under the same regulations, as heretofore they have accounted with the supervisors.

SEC. 8. *And be it further enacted*, That for preparing and issuing the certificates, the collectors performing that duty shall be entitled to, and receive the same compensation as heretofore has been allowed to the supervisors, respectively.

SEC. 9. *And be it further enacted*, That all persons who shall, on or after the thirtieth day of June next, have any blank vellum, parchment or paper, which has been stamped by the superintendent of stamps and counterstamped by the commissioner of the revenue, and on which a duty has been paid to the use of government, shall be entitled to receive from such collector or collectors of the customs, or other revenue officer in the respective states or districts as may be designated for that purpose by the Secretary of the Treasury, the value of the said stamps, after deducting, in all cases, seven and an half per cent., and the said officers are hereby authorized to pay the same: *Provided*, the said blank vellum, parchment or paper, be presented within four months after the thirtieth day of June next.

APPROVED, April 6, 1802.

#### STATUTE I.

April 6, 1802.

Land on which lighthouse on Gurnet Point stood, to be purchased.

CHAP. XX.—*An Act authorizing the erection of certain Lighthouses; and for other purposes.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That under the direction of the Secretary of the Treasury, there shall be purchased, for the use of