

STATUTE I.

July 24, 1813.

CHAP. XXV.—*An Act laying duties on licenses to distillers of spirituous liquors.* (a)

Act of Dec. 21, 1814, ch. 15.
 Repealed by act of Dec. 23, 1817, ch. 1.

Licenses to be duly taken out for using stills or implements in lieu of stills.

July 22, 1813, ch. 16.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every person who, on the first day of January next, shall be the owner of any still or stills or other implements in lieu of stills, used for the purpose of distilling spirituous liquors, or who shall have such still or stills, or implements as aforesaid, under his superintendence, either as agent for the owner or on his own account, shall before the said day, and every person who after the said day shall use or intend to use any still or stills, or implements as aforesaid, either as owner, agent, or otherwise, shall, before he shall begin to use such still or stills, or other implements in lieu thereof, for the purpose of distilling spirituous liquors, apply for and obtain from the collector appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the collection district in which such person resides (or to the deputy of such collector duly authorized) a license for using the said still or stills, or other implements as aforesaid; which licenses respectively shall be granted at the option of the proprietor or possessor of such still or stills for any or either of the terms mentioned in this act, upon the payment in money by such proprietor or possessor of the duties payable on the said license or licenses according to the provisions of this act, if the said duties shall not exceed five dollars; and if they shall exceed five dollars, on such proprietor or possessor executing and delivering to the collector or to his deputy as aforesaid, a bond with one or more sureties to the satisfaction of such collector or deputy, conditioned for the payment of said duties at the end of four months after the expiration of the term for which such license or licenses respectively shall have been granted. And the said bond shall be taken in the name of the United States of America, and in such form as shall be prescribed by the Treasury Department. And if any person shall, after the said first day of January next, use or cause to be used any still or stills, or other implements as aforesaid, in distilling spirituous liquors, or shall be the owner of, or have under his superintendence, either as agent or otherwise, any still or stills, or other implements as aforesaid, which shall after the said day have been used as aforesaid, without having a license therefor as aforesaid, continuing in force for the whole time during which the said still or stills, or implements as aforesaid, shall have been thus used, every such person shall forfeit and pay the sum of one hundred dollars, together with double the amount of duties which would have been payable for the term during which such still or stills, or implements as aforesaid, shall be thus used, had the said still or stills, or implements aforesaid, been entered according to the provisions of this act, to be recovered with costs of suit.

SEC. 2. *And be it further enacted,* That the licenses aforesaid shall and may be granted for and during the following terms or periods, and on the payment or securing of payment as aforesaid of the duties undermentioned, namely:

For a still or stills employed in distilling spirits from domestic materials, for a license for the employment thereof for and during the term of two weeks, nine cents for each gallon of the capacity of every such still, including the head thereof; for a license for and during the term of one

For what periods licenses to be granted, and rates of duties.

(a) A rectifier of spirits, distilled from domestic materials, is not a distiller of spirituous liquors within the meaning of the act of Congress of 24th July, 1813. *United States v. Tenbroek, Peters' C. C. R. 180.*

The act of Congress of 24th July, 1813, imposing a duty according to the capacity of the still, on all stills employed in distilling spirits from domestic or foreign materials, and inflicting a penalty of one hundred dollars, and double duties, for using any still or stills, or implements in distilling spirituous liquors, without first obtaining a license, does not extend to the rectification or purification of spirits already distilled. *United States v. Tenbroek, 2 Wheat. 248; 4 Cond. Rep. 109.*

month, eighteen cents, for each gallon of its capacity as aforesaid; for a license for and during the term of two months, thirty-two cents for each gallon of its capacity as aforesaid; for a license for and during the term of three months, forty-two cents for each gallon of its capacity as aforesaid; for a license for and during the term of four months, fifty-two cents for each gallon of its capacity as aforesaid; for a license for and during the term of six months, seventy cents for each gallon of its capacity as aforesaid; for a license for one year, one hundred and eight cents for each gallon of its capacity as aforesaid: *Provided*, That there shall be paid upon each still employed wholly in the distillation of roots, but one half the rates of duties above mentioned, according to the capacity of such still.

One half the duties to be paid on stills employed for the distillation of roots.

Rate of duty on stills for foreign materials.

For a still or stills employed in distilling spirits from foreign materials, for a license for the employment thereof for and during the term of one month, twenty-five cents for each gallon of the capacity of every such still including the head thereof; for a license for and during the term of three months, sixty cents for each gallon of its capacity as aforesaid; for a license for and during the term of six months, one hundred and five cents for each gallon of its capacity as aforesaid; for a license for one year, one hundred and thirty-five cents for each gallon of its capacity as aforesaid.

And for every boiler, however constructed, employed for the purpose of generating steam in those distilleries where wooden or other vessels are used instead of metal stills, and the action of steam is substituted to the immediate application of fire to the materials from which the spirituous liquors are distilled, for a license for the employment thereof, double the amount on each gallon of the capacity of the said boiler including the head thereof, which would be payable for the said license if granted for the same term and for the employment on the same materials of a still or stills to the contents of which, being the materials from whence the spirituous liquors are drawn, an immediate application of fire during the process of distillation is made.

Distillation by steam.

SEC. 3. *And be it further enacted*, That it shall be the duty of the collectors, within their respective districts, to grant licenses for distilling, which licenses shall be marked with a mark directing the rate of duty thereupon, and shall be signed by the commissioner of the revenue, and being countersigned by the collector who shall issue the same or cause the same to be issued, shall be granted to any person who shall desire the same, upon application in writing and upon payment or securing of payment as aforesaid, of the sum or duty payable by this act upon each license requested.

Collectors to grant licenses.

SEC. 4. *And be it further enacted*, That the application in writing, to be made by any person applying for a license for distilling as aforesaid, shall state the place of distilling, the number and contents of the still or stills, boiler or boilers, and whether intended to distil spirituous liquors from foreign or domestic materials. And every person making a false statement in either of the said particulars, or who shall distil spirituous liquors from materials other than those stated in the application aforesaid, as well as the owner or superintendent of any distillery, still, or stills, with respect to which such false statement shall have been made, or which shall be thus unlawfully employed, shall forfeit and pay the sum of one hundred and fifty dollars, to be recovered with costs of suit.

Places of distilling and other particulars to be stated in applications for licenses.

Penalties.

SEC. 5. *And be it further enacted*, That every such collector or his deputy duly authorized under his hand and seal, shall be authorized to apply at all reasonable times for admittance into any distillery or place where any still or stills are kept or used within his collection district for the purpose of examining and measuring the said still or stills, boiler or boilers. And every owner of such distillery, still, or stills, or person

Collectors may apply for admittance into distilleries, &c. &c.

having the care, superintendence, or management of the same, who shall refuse to admit such officer as aforesaid, or to suffer him to examine and measure the said still or stills, boiler or boilers, shall for every such refusal, forfeit and pay the sum of five hundred dollars.

Collectors authorized to collect the duties.

SEC. 6. *And be it further enacted*, That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act. And all fines, penalties, and forfeitures, which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States, or of the collector within whose district any such fine, penalty, or forfeiture, shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person, who if a collector shall first discover, if other than a collector shall first inform of the cause, matter, or thing, whereby any such fine, penalty, or forfeiture, shall have been incurred, and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

Continuance of this act.

SEC. 7. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United States are now engaged with Great Britain and Ireland and their dependencies, and for one year thereafter, and no longer.

APPROVED, July 24, 1813.

STATUTE I.

July 24, 1813.

CHAP. XXVI.—*An Act laying duties on sales at auction of merchandise and of ships and vessels.*

Repealed by act of Dec. 23, 1817, ch. 1.

Act of Dec. 23, 1814, ch. 16.

Duties payable on sales at auction of merchandise, &c. &c.

Goods sold under execution, or in bankruptcy, &c.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of January next, there shall be levied, collected, and paid, for the use of the United States, upon all sales by way of auction, as hereinafter described, which shall be made within the United States, the respective rates and duties following, to wit: The sum of one dollar for every hundred dollars of the purchase money arising by sale at auction of goods, wares, and merchandise; and the sum of twenty-five cents for every hundred dollars of the purchase money arising by sale at auction of ships or vessels; and at the same rate for any greater or lesser sum, except as hereinafter excepted; the said respective rates and duties to be paid by the auctioneer or person making such sales at auction, out of the moneys arising from each and every such sale: *Provided always*, That nothing in this act contained shall extend to any sale or sales by auction of goods, wares, and merchandise, made pursuant to or in execution of any rule, order, decree, sentence or judgment of any court of the United States or either of them, or made in virtue or by force of any distress for rent, or other cause for which a distress is allowed by law; or made in consequence of any bankruptcy or insolvency, pursuant to any law concerning bankruptcies or insolvencies; or made in consequence of any general assignment of property and effects for the benefit of creditors; or made by or on behalf of executors or administrators; or made pursuant to the directions of any law of the United States, or either of them, touching the collection of any tax or duty, or disposal by auction of public property of the United States or of any state; nor to any such sale or sales by auction of ships, their tackle, apparel, and furniture, or