

## STATUTE I.

August 2, 1813.

[Obsolete.]

Collectors charged with the collection of internal duties.

Act of July 22, 1813, ch. 16.

Several territories of the United States and District of Columbia, to be divided, for the collection of internal duties.

Proviso.

Proviso.

Usual regulations to be observed in the collection of internal duties in the several territories of the United States.

Collectors to give bonds, &c. &c.

CHAP. LVI.—*An Act making further provision for the collection of internal duties, and for the appointment and compensation of assessors.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the collectors appointed under the act, entitled “An act for the assessment and collection of direct taxes and internal duties,” shall be charged under the direction and superintendence of the Treasury Department, with the collection in their several districts, as defined in the said act, of the duties on sales at auction of merchandise, and of ships and vessels; on sugar refined within the United States; on carriages for the conveyance of persons; on licenses to retail dealers in wines, spirituous liquors, and foreign merchandise; on licenses to distillers of spirituous liquors; and 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; and the bonds which the said collectors under the aforesaid act are required to give for the true and faithful discharge of their offices shall be deemed to extend to, and include the due collection and payment over of the moneys arising within their respective districts from the several duties above recited; and in case of failure in the said due collection and payment, the said bonds shall be deemed to be forfeited to the United States, and may be sued and judgment recovered thereupon in the manner pointed out by this act.

SEC. 2. *And be it further enacted,* That the President of the United States be, and he is hereby authorized to divide respectively the several territories of the United States and the District of Columbia into convenient districts for the purpose of collecting the internal duties above specified, and to nominate and by and with the advice and consent of the Senate appoint a collector for every such district: *Provided,* That any of the said territories, as well as the said District of Columbia, may, if the President shall think it proper, be erected into one collection district only: *And provided also,* That if the appointment of the said collectors, or any of them shall not be made during the present session of Congress, the President shall be, and is hereby empowered to make such appointment during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

SEC. 3. *And be it further enacted,* That the several duties laid by the acts, entitled “An act laying duties on sales at auction of merchandise, and of ships and vessels;” (a) “An act laying duties on sugar refined within the United States;” “An act laying duties on carriages for the conveyance of persons;” “An act laying duties on licenses to retail dealers in wines, spirituous liquors, and foreign merchandise;” “An act laying duties on licenses to distillers of spirituous liquors;” and “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,” shall be laid and collected in the several territories of the United States and in the District of Columbia in the same manner and under the same penalties as is provided by the said acts respectively; which said acts shall to all intents and purposes, and in every respect and particular, apply and extend to the several territories of the United States, and to the District of Columbia.

SEC. 4. *And be it further enacted,* That each of the collectors thus appointed within the several territories of the United States, and the District of Columbia, and each collector appointed in any state, which

(a) July 24, 1813, chap. 21.  
 July 24, 1813, chap. 26.  
 July 24, 1813, chap. 24.  
 August 2, 1813, chap. 39.  
 August 2, 1813, chap. 33.

shall under the provisions of the act, entitled "An act to lay and collect a direct tax within the United States," pay its quota into the Treasury of the United States, whereby the collection by the several collectors of the quotas of the said direct tax imposed upon the several counties or districts of such state, shall become unnecessary, shall, within three months after being thereto required, give a bond with sureties, to be approved by the Comptroller of the Treasury, for the true and faithful execution of his office, and settlement of his accounts according to law, in a sum not less than three thousand dollars; which bond shall be filed in the office of the Comptroller of the Treasury, to be by him put in suit for the benefit of the United States, upon any breach of the conditions thereof.

August 2,  
1813, ch. 57.

SEC. 5. *And be it further enacted,* That if any collector of internal duties within the United States or the territories thereof, shall neglect or refuse for more than three months to make up and render to the proper officer his accounts of all duties, collected or secured, pursuant to such forms as may be prescribed according to law, or to verify such accounts on oath or affirmation, if thereto required, or to pay over the moneys which shall have been collected, his bond shall be deemed forfeited, and judgment thereon shall and may be taken at the return term, on motion to be made in open court by the attorney of the United States, unless sufficient cause to the contrary be shown to and allowed by the court: *Provided always,* That the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

Penalty for not rendering and duly settling accounts.

Proviso.

SEC. 6. *And be it further enacted,* That the amount of all debts due to the United States by any collector of internal duties, whether secured by bond or otherwise, shall, and hereby is declared to be a lien upon the lands and real estate of such collector, and of his sureties, if he shall have given bond, from the time when a suit shall be instituted for recovering the same; and for want of goods and chattels or other personal effects of such collector or his sureties, to satisfy any judgment which shall or may be recovered against them respectively, such lands and real estates may be sold at public auction, after being advertised for at least three weeks in not less than three public places within the collection district, and in one newspaper printed in the county, if any there be, at least six weeks prior to the time of sale; and for all lands or real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals, or their deputies, executed in due form of law, shall give a valid title against all persons claiming under such collector or his sureties respectively.

Amount of debts due to the United States by collectors to be a lien upon their estate.

SEC. 7. *And be it further enacted,* That there shall be allowed to the collectors of direct tax and internal duties the following commissions on the moneys received and accounted for by them, viz: On the moneys arising from the direct tax in each and every collection district, where the quota of such district shall not exceed ten thousand dollars, eight per cent.; where the quota shall exceed ten thousand dollars, and shall not exceed fifteen thousand dollars, seven per cent.; where the quota shall exceed fifteen thousand dollars, and shall not exceed twenty thousand dollars, six per cent.; where the quota shall exceed twenty thousand dollars, and shall not exceed thirty thousand dollars, five per cent.; where the quota shall exceed thirty thousand dollars, and shall not exceed fifty thousand dollars, four per cent.; where the quota shall exceed fifty thousand dollars, three per cent.; and on moneys arising from internal duties, six per cent.; *Provided,* That the commissions herein allowed for the collection of the direct tax and internal duties, shall in no case exceed four thousand dollars to any collector.

Commissions &c. &c. to the collectors.

Proviso.

SEC. 8. *And be it further enacted,* That it shall be lawful for the President of the United States to apportion and distribute annually a sum

A certain sum, by way of extra

compensation, to be distributed amongst collectors.

Proviso.

Fees for measuring stills, &c. &c.

Collectors may appoint deputies—how.

Accurate accounts to be kept by collectors of their emoluments.

President may appoint temporarily assessors during recess of Senate.

July 22, 1813, chap. 16.

President may augment within certain limits, compensation of assessors.

not exceeding in the whole twenty-five thousand dollars among such collectors as for the execution of the public service it shall appear to him necessary so to compensate, in addition to the other emoluments to which they are entitled: *Provided*, That no such allowance or distribution shall exceed two hundred and fifty dollars to any one collector, nor shall be made to any collector whose gross emoluments, other than this allowance, shall amount to one thousand dollars a year; nor shall, when added to the other gross emoluments of such collector, exceed one thousand dollars a year.

SEC. 9. *And be it further enacted*, That there shall be allowed to each collector for measuring according to law, each still or boiler employed for the purpose of distillation, being under the capacity of one hundred gallons, sixty cents; and for each still or boiler as aforesaid, of the capacity of one hundred gallons or more, seventy-five cents. And the necessary expenses of procuring books, stationery, printed forms, certificates, and other documents necessary for the collection of the internal revenues and direct tax, shall and may be allowed to the collectors in the settlement of their accounts.

SEC. 10. *And be it further enacted*, That each collector shall be authorized to appoint, by an instrument or instruments under his hand, as many deputies within his collection district, to be by him paid and compensated for their services, as he may deem proper, whose acts officially and legally performed shall be as valid and available in every respect as if performed by the collector himself.

SEC. 11. *And be it further enacted*, That it shall be the duty of the collectors to keep accurate accounts of their official emoluments and expenditures, and the same, after being verified on oath or affirmation, to transmit annually on the last day of December, or within forty days thereafter, under a penalty of one hundred dollars to the commissioner of the revenue; and abstracts of the same shall be annually laid before Congress by the Secretary of the Treasury.

SEC. 12. *And be it further enacted*, That if the appointment of the principal assessors authorized by the act, entitled "An act for the assessment and collection of direct taxes and internal duties," or of any of them, shall not be made during the present session of Congress, the President of the United States shall be, and he is hereby empowered to make such appointment during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

SEC. 13. *And be it further enacted*; That the President of the United States shall be, and he is hereby authorized, to augment, in cases where he may find it necessary, the compensations fixed by the act aforesaid, for the principal and assistant assessors, so, however, as that no principal assessor shall in any such case receive more than three hundred dollars, and no assistant assessor more than one hundred and fifty dollars.

APPROVED, August 2, 1813.

#### STATUTE I.

August 2, 1813.

CHAP. LVII.—*An Act to prohibit the use of licenses or passes granted by the authority of the government of the United Kingdom of Great Britain and Ireland.*

Repealed by act of March 3, 1815, chap. 84, sec. 3.

Penalty for using or disposing of British licenses.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That any citizen or inhabitant of the United States, or the territories thereof, who shall obtain or use either directly or indirectly, a license, pass, or other instrument granted by the government of the United Kingdom of Great Britain and Ireland, or by any officer or agent thereof, for the protection of any ship, vessel, or merchandise on the high seas or elsewhere, or for the admission of any ship, vessel, or merchandise into any port or place whatever; and any