

might legally have done had no other change than a mere alteration of the terms taken place.

SEC. 18. *And be it further enacted*, That appeals may be prayed and writs of error taken out upon matters of law only, in all cases wherein they are now allowed by law, to the said court of appeals, and all writs of error shall be issued by the clerk of the said court of appeals, and made returnable to the said court at Kaskaskia, but no question upon appeal or writ of error shall be decided without the concurrence of two judges at least.

Appeals may be prayed, &c., to the court of appeals.

SEC. 19. *And be it further enacted*, That the legislature of the said territory shall have power to change the times of holding any of the courts required to be holden by this act: *Provided however*, That the said legislature shall not have authority to increase the number of sessions to be held by the said courts respectively, in conformity with the provisions of the preceding sections of this act.

Legislature empowered to alter the time specified in this act.

SEC. 20. *And be it further enacted*, That no judge or justice appointed under the authority of the government of the said territory, shall be associated with the aforesaid United States' judges, when sitting as circuit court judges as aforesaid. This act to commence and be in force from and after the first day of April next.

Territorial judges not to be associated with the United States' judges.

APPROVED, March 3, 1815.

STATUTE III.

CHAP. XCIX.—*An Act to continue in force, for a limited time, the act entitled "An act for establishing trading-houses with the Indian tribes."*

March 3, 1815.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the act, entitled "An act for establishing trading-houses with the Indian tribes," approved on the second day of March, eighteen hundred and eleven, shall be, and the same is hereby continued in force until the fourth day of March, eighteen hundred and seventeen, and no longer.

Act of March 2, 1811, ch. 30, continued in force until March 4, 1817.

APPROVED, March 3, 1815.

STATUTE III.

CHAP. C.—*An Act to fix the compensations, and increase the responsibility of the collectors of the direct tax and internal duties; and for other purposes connected with the collection thereof.*

March 3, 1815.

[Obsolete.]

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the collectors of the direct tax and internal duties, shall be entitled to receive the same commissions which are now allowed by law, until the first day of July, one thousand eight hundred and fifteen: *Provided*, That the commissions accruing to any one collector, upon the moneys collected and paid into the treasury, between the thirty-first of December, one thousand eight hundred and fourteen, and the first day of July, one thousand eight hundred and fifteen, shall not exceed the sum of three thousand dollars; and the said collectors shall, from and after the said first day of July, be allowed, in lieu of the commission now allowed by law, four and one half per centum upon all moneys accounted for and paid into the treasury, from the first [of] July, one thousand eight hundred and fifteen, until the first of January, one thousand eight hundred and sixteen, not exceeding fifty thousand dollars; and one per centum upon all sums over and above that amount.

Act of Dec. 23, 1817, ch. 1. Collectors entitled to the commission now allowed by law until 1st July, 1815.

SEC. 2. *And be it further enacted*, That each collector, whose commission, in any one calendar year, shall not exceed one thousand dollars, shall be allowed, at the end of the year, in addition to such commission, the sum of two hundred dollars.

Additional allowance to certain collectors.

Collectors allowed five per cent. additional on property not owned, &c., by some resident.

President authorized to appoint and distribute additional compensation to certain collectors.

Commission to collectors in case of death, removal, &c.

Allowance to the successor.

Proviso.

Yearly statements to be drawn out, exhibiting the names of persons paid, during the preceding year, &c.

Collectors' letters relative to official duties to be free of postage.

Offices to be kept open every day for the transaction of business except established holy-days.

Taxes received by deputy collectors, to be a lien upon their property,

SEC. 3. *And be it further enacted*, That the collectors heretofore, or hereafter, designated by the Secretary of the Treasury, to receive the lists of property, lying within collection districts not owned, occupied, or superintended, by some person residing therein, shall, respectively, in addition to their other commissions and compensations, be allowed a commission of five per centum on the moneys received for taxes thereon, accounted for and paid by them into the treasury.

SEC. 4. *And be it further enacted*, That it shall be lawful for the President of the United States to apportion and distribute, annually, a sum not exceeding, in the whole, twenty-five thousand dollars, or to any one collector five hundred 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.

SEC. 5. *And be it further enacted*, That in case a collector shall die, resign, or be removed from office, he shall be entitled to a commission equal to the average rate of that allowed to the collector of the same district the preceding calendar year, and no more; and his successor shall, for the residue of the year, be allowed a commission equal to the sum that may remain, after deducting the sum allowed to his predecessor, from the whole amount of commission that would have been allowed, had there been no such death, resignation, or removal, and no more: *Provided*, That either of the said collectors shall be entitled to the benefits of the provision contained in the fourth section of this act.

SEC. 6. *And be it further enacted*, That it shall be the duty of each of the collectors, within ninety days from the end of every calendar year, to draw out a statement, exhibiting, in alphabetical order, the names of all the persons who may have paid, during the preceding calendar year, to him, or his deputies, any one or more of the internal duties, except those on household furniture and on stamps, with the aggregate amount so paid, annexed to each name, and forthwith to cause one hundred copies of the same to be printed, to transmit one copy thereof to the commissioner of the revenue, to lodge one copy with the principal assessor, and one copy with the clerk of each town, county, and district, within his collection district, to post up one copy at each of the courthouses in his district, and to post up the remaining copies at the other most public places in his district, the reasonable expenses incurred in the preparing, printing, and posting up of which shall be allowed; and any collector who shall purposely or negligently fail to discharge this duty, shall be deemed guilty of a misdemeanor in office, and on conviction thereof, shall be fined a sum not less than five hundred dollars, nor more than ten thousand dollars.

SEC. 7. *And be it further enacted*, That all letters to and from the said collectors, relative to their official duties, shall be conveyed free of postage. And any collector who shall put his frank upon any other letter, shall, for every such act, forfeit and pay the sum of one hundred dollars, the whole of which shall be for the use of the person who shall give information thereof.

SEC. 8. *And be it further enacted*, That it shall be the duty of the collectors to keep their offices open for the transaction of business, every day, except on established holy-days, between the hours of nine in the morning and three in the afternoon, and to attend therein themselves or by deputy; which said offices shall, after the present year, be kept at such places, in the respective districts, as may be designated by the commissioner of the revenue, in all cases in which such designation shall be thought expedient.

SEC. 9. *And be it further enacted*, That the amount of all taxes or duties collected by any deputy collector, until paid over to the collector, shall and hereby is declared to be a lien upon the lands and real estate of such deputy 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 deputy 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 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 deputy collector, or his sureties respectively. And in every case it shall and may be lawful for a principal collector to maintain and prosecute his action against a deputy collector and his sureties, or any of them, if a bond with sureties shall have been given, in the circuit court of the United States, for the recovery of all taxes collected by said deputy, and not paid over according to his engagement, or for the penalty of the bond, which may have been given to secure the payment thereof: *Provided always*, That all moneys recovered in such suit shall be for the use of the United States, until the whole amount of the taxes collected and received by the deputy collector shall be otherwise paid to the United States by the deputy collector, or by the principal collector instituting such suits.

&c., until paid to the collector.

Proviso.

SEC. 10. *And be it further enacted*, That if any collector, or his deputy, shall have cause to suspect a concealment of any goods, wares, or merchandise, in respect to which the respective provisions of the acts imposing an internal duty thereon have not been complied with, in any particular dwelling-house, store, building, or place, (other than the manufactory in which the same were made,) they, or either of them, shall, upon proper application on oath, to any justice of the peace, be entitled to a warrant to enter such house, store, or place, (in the day time only,) and there to search for such goods; and, if any shall be found, to seize and secure the same for trial.

Collectors suspecting concealment of goods, may search, &c.

SEC. 11. *And be it further enacted*, That all goods, wares, or merchandise, or other objects, which shall be seized by virtue of this act, or of any act relative to internal duties, shall be put into and remain in the custody of the collector, or such other person as he shall appoint for that purpose, until such proceedings shall be had as are legally required to ascertain whether the same have been forfeited or not; and if it shall be adjudged that they are not forfeited, they shall be forthwith restored to the owner or claimant thereof, and if any person shall conceal or buy any such goods, wares or merchandise, or other object, knowing them to be liable to seizure and forfeiture, such person shall, on conviction thereof, forfeit and pay a sum double the value of the goods, wares, or merchandise, or other object, so concealed and purchased, one moiety of which shall be for the use of the informer, and the other for the use of the United States.

Goods seized to remain in the custody of the collector until legal proceedings are had thereon.

Penalty for concealing goods, &c.

SEC. 12. *And be it further enacted*, That it shall be the duty of the several collectors to make seizure of, and secure any goods, wares, or merchandise, or other objects liable to seizure by virtue of this or any other act relating to the internal duties, as well without as within their respective districts.

Seizures may be made in other districts.

SEC. 13. *And be it further enacted*, That if any officer or other person, executing or aiding or assisting in the seizure of goods, wares, or merchandise, or other objects as aforesaid, shall be sued or molested for any thing done in virtue of the powers given by this act, or of any other act, or by virtue of a warrant granted by any judge or justice, pursuant to law, such officer or other person may plead the general issue, and give this act and the special matter in evidence; and if in such suit the plaintiff is non-suited, or judgment pass against him, the defendant shall

Officers sued for their acts under this act, may plead the general issue, &c.

recover double costs; and in actions, suits, or informations, to be brought where any seizure shall be made pursuant to this act, or any other act relative to internal duties, if the property be claimed by any person, in every such case the onus probandi shall be upon such claimant: but the onus probandi shall lie on the claimant only when probable cause is shown for such prosecution, to be judged of by the court before whom the prosecution is had.

Penalties accruing under this act to be sued for, &c.

SEC. 14. *And be it further enacted,* That all penalties accruing by any breach of this act, or any act relative to internal duties, shall be sued for and recovered, with costs of suit, in the name of the United States of America, or of the collector, in any court competent to try the same, and the trial of any fact which may be put in issue, shall be within the judicial district in which any such penalty shall have accrued, or seizure been made; and the collector within whose district the seizure shall be made, or forfeiture incurred, is hereby enjoined to cause suits for the same to be commenced without delay, and prosecuted to effect; and is, moreover, authorized to receive from the court before whom such trial is had, or from the proper officer thereof, the sum or sums so recovered, after deducting all proper charges to be allowed by the said court, and on receipt thereof, the said collector shall pay and distribute the same, without delay, according to law, and transmit quarter-yearly to the commissioner of the revenue, an account of all moneys by him received for fines, penalties, and forfeitures, during such quarter. And all goods, wares, and merchandise, or other objects, which shall become forfeited in virtue of this act, or of any act relative to internal duties, shall be seized and prosecuted for as aforesaid, before the proper court, which court shall cause fourteen days' notice to be given of such seizure, setting forth the articles seized, with the time and place appointed for trial, to be inserted in some newspaper published near the place of seizure, if any such there be, and also by posting up the same in the most public manner, for the space of fourteen days, at or near the place of trial, for which advertisement, a sum not exceeding ten dollars shall be paid. And if no person shall appear and claim such articles, and give bond to defend the prosecution thereof, and to respond the costs, in case he shall not support his claim, the court shall proceed to hear and determine the cause according to law; and upon the prayer of any claimant, that any articles, so seized and prosecuted, or any part thereof, should be delivered to him, it shall be lawful for the court to appoint three proper persons to appraise such articles, who shall be sworn for the faithful discharge of their duty; and such appraisement shall be made at the expense of the party on whose prayer it is granted; and on the return of such appraisement, if the claimant shall, with one or more sureties to be approved by the court, execute a bond in the usual form, to the United States, for the payment of a sum equal to the sum at which the articles, so prayed to be delivered, are appraised, which bond shall be lodged with the proper officer of the court, the said court shall order the said articles to be delivered to the said claimant, and if judgment shall pass in favour of the claimant, the said bond shall be cancelled: but if judgment shall pass against the claimant, as to the whole, or any part of such articles, and the claimant shall not within twenty days thereafter, pay into the court, or to the proper officer thereof, the amount of the appraised value of such articles so condemned, with the costs, judgment shall and may be granted upon the bond without further delay. And where any prosecution shall be commenced on account of the seizure of any such goods, wares, and merchandise or other objects, and judgment shall be given for the claimant, if it shall appear to the court before whom such prosecution shall be tried, that there was reasonable cause of seizure, the said court shall cause a proper certificate or entry to be made thereof, and in such case the claimant shall not be entitled

Goods to be delivered to claimants on appraisement.

to costs, nor shall the person who made the seizure, or the prosecutor, be liable to action, suit or judgment on account of such seizure and prosecution: *Provided*, That the said goods, wares, and merchandise, or other objects, be after judgment forthwith returned to such claimant or his agent: *And provided*, That no action or prosecution shall be maintained in any case under this act, or any act relative to internal duties, unless the same shall have been commenced within one year after the penalty or forfeiture was incurred, or within the time in such act prescribed, as the case may be.

Proviso.

Proviso.

Limitation.

SEC. 15. *And be it further enacted*, That all goods, wares, or merchandise, or other objects, which shall be condemned by virtue of this act, or of any other act relative to internal duties, and for which bond shall not have been given by the claimant, agreeably to the provisions for that purpose in the foregoing section, shall be sold by the marshal, or other proper officer of the court before whom condemnation shall be had, to the highest bidder, at public auction, by order of such court, and at such place as the said court may appoint, giving at least fifteen days' notice, (except in case of perishable goods,) in one or more of the public newspapers of the place where such sale shall be; or if no paper is published in such place, in one or more of the papers published in the nearest place thereto; for which advertising a sum not exceeding five dollars shall be paid. And the amount of such sales, deducting all proper charges, shall be paid within ten days after such sale by the person selling the same, to the clerk, or other proper officer of the court directing such sale, to be by him, after deducting the charges allowed by the court, paid to the collector of the district in which such seizure or forfeiture has taken place, as herein before directed.

Goods, &c., condemned under this act, for which bonds are not given, to be sold at auction, &c.

Proceeds of sales to be paid over.

SEC. 16. *And be it further enacted*, That the foregoing provisions of this act shall be applicable, in all respects, as well to all acts that may hereafter be passed, relative to internal duties, as to those heretofore passed and now in force.

Provisions of this act to apply to all acts relative to internal duties.

SEC. 17. *And be it further enacted*, That any collector or his deputy, who shall directly or indirectly take or receive any bribe, reward or recompense, for conniving, or shall connive at any false entry, application, report, account, or statement, required to be made or rendered by any act relative to internal duties, and shall be convicted thereof, shall forfeit and pay a sum not less than two hundred nor more than two thousand dollars for each offence: and any person giving or offering any bribe, reward, or recompense, for any such deception, collusion, or fraud, shall forfeit and pay a sum not less than two hundred, nor more than two thousand dollars, for each offence; one moiety whereof shall be for the use of the informer, and the other moiety for the use of the United States.

Collectors subject to a penalty for bribery.

Penalty for persons offering a bribe.

SEC. 18. *And be it further enacted*, That on all bonds given for internal duties, an interest shall be paid, at the rate of six per cent. per annum, from the time when said bonds became due until the payment thereof.

Bonds for internal duties to bear an interest of six per cent.

SEC. 19. *And be it further enacted*, That any person, to whom a license for a still, or boiler, or other vessel, used in the distillation of spirituous liquors, may have been, or may hereafter be, granted, who shall so alter the same as to increase its capacity, on application in writing to the collector who issued the said license, stating such increase of capacity, and on paying or securing, previous to using the same, the duty arising thereon for the unexpired period of the license, at the rate of duty prescribed for such term for which a license may be granted as is next below such period, shall be authorized to employ the still, boiler, or other vessel so altered, on adducing the said license, and obtaining an endorsement thereon, under the hand of the said collector, which he is hereby required to make, specifying such increase of capacity, and that the duty thereon has been paid or secured.

Persons after receiving a license, who shall increase the capacity of their stills, to give notice to the collector who will authorize the same, on certain conditions.

SEC. 20. *And be it further enacted*, That any person who shall, after

Stills employed beyond the boundary line subject the owners to a penalty, &c.

Act of March 30, 1802, ch. 13.

Proviso.

Duty of the collectors to prosecute, &c.

Duties on sales at auction, &c., shall only apply to sales of merchandise.

the thirtieth day of June next, erect, or cause to be erected, any still, or boiler, or other vessel used or intended to be used in the distillation of spirituous liquors, or who shall so use any still, or boiler, or other vessel, in any part of the United States beyond the then existing boundary line established by law between the United States and the Indian tribes, or who shall be the owner, agent, or superintendent thereof, shall forfeit and pay the sum of five thousand dollars, together with the said still, boiler, or other vessel, and the spirits distilled therein; one moiety of which shall be for the use of the informer, and the other for the use of the United States. And for any violations hereof, the same course may and shall be pursued that is prescribed by the act passed the thirtieth of March, one thousand eight hundred and two, entitled "An act to regulate trade and intercourse with the Indian tribes, and to preserve peace on the frontiers," for violations thereof; and the courts specified therein shall have like jurisdiction. And the same authority that is given by the said act to apprehend and remove persons found in violation thereof, shall apply and extend to the said stills, boilers, or other vessels and the spirits distilled therein, which may be seized and removed in like manner. And all spirits which shall have been, or which hereafter shall be, so distilled, beyond the said boundary line, which shall be brought into the limits of a collection district, may and shall be seized and forfeited, and the person so introducing the same shall, moreover, forfeit and pay one thousand dollars; one moiety of which shall be for the use of the informer, and the other for the use of the United States; *Provided nevertheless*, That no person who shall have removed his still out of one collection district into another shall be liable to take out another license during the period of any existing license obtained for the same.

SEC. 21. *And be it further enacted*, That it shall be the duty of the collectors of direct tax and internal duties, to prosecute for breaches of the provisions contained in the two preceding sections.

SEC. 22. *And be it further enacted*, That nothing contained in the act or acts imposing a duty on sales at auction of goods, wares and merchandise, shall be construed to apply to the sale of any goods or chattels other than merchandise.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

CHAP. CL.—*An Act to vest more effectually in the state courts and in the district courts of the United States jurisdiction in the cases therein mentioned.*

State or county courts in or adjoining a collection district, authorized to take cognisance of suits for taxes, &c.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the respective state or county courts within or next adjoining a collection district established by any act of Congress now in being, or hereafter to be passed for the collection of any direct tax or internal duties of the United States, shall be, and are hereby authorized to take cognisance of all complaints, suits and prosecutions for taxes, duties, fines, penalties and forfeitures arising and payable under any of the acts passed or to be passed as aforesaid, or where bonds are given under the said acts; and the district attorneys of the United States are hereby authorized and directed to appoint by warrant an attorney as their substitute or deputy in all cases where necessary to sue or prosecute for the United States, in any of the said state or county courts within the sphere of whose jurisdiction the said district attorneys do not themselves reside or practise; and the said substitute or deputy shall be sworn or affirmed to the faithful execution of his duty.

And to have jurisdiction over any sum in controversy, &c.

SEC. 2. *And be it further enacted*, That the jurisdiction conferred by the foregoing section shall be considered as attaching in the cases therein specified without regard to the amount or sum in controversy, and that it shall be concurrent with the jurisdiction of the district courts of the