

aforsaid, with rations, also the officers and seamen with camp equipage, according to the relative rank and station of each, and the military regulations in like cases, together with the necessary transportation, as well for the men, as for their baggage, provisions, and cannon: *Provided nevertheless*, That the contract price of the rations which may be furnished, shall be reimbursed out of the appropriations for the support of the navy.

Proviso.

Naval officers while co-operating with land-forces, to have certain supplies.

SEC. 2. *And be it further enacted*, That the respective quartermasters of the army shall, upon the requisition of the commanding naval officer of any such detachment of seamen or marines, furnish the said officer and his necessary aids with horses, accoutrements, and forage, during the time they may be employed in co-operating with the land troops as aforesaid.

APPROVED, December 15, 1814.

STATUTE III.

Dec. 15, 1814.

[Obsolete.]

CHAP. XIV.—*An Act making additional appropriations for the service of the year one thousand eight hundred and fourteen.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That for defraying the expenses of the military establishment during the year eighteen hundred and fourteen, in addition to the sums heretofore appropriated by law to that object, the following sums be, and they are hereby appropriated, that is to say:

For the pay of the army, five hundred thousand dollars.

For the subsistence of the army, one million of dollars.

For the quartermaster's department, five hundred thousand dollars.

For the ordnance department, five hundred thousand dollars.

For clothing, five hundred thousand dollars.

SEC. 2. *And be it further enacted*, That the following sums be appropriated for the purposes herein recited, that is to say:

For defraying the compensation granted by law to the members of the Senate and House of Representatives, their officers and attendants, during the year one thousand eight hundred and fourteen, in addition to the sum heretofore appropriated for that purpose, the sum of fifty thousand dollars.

For defraying the contingent expenses of the Senate of the United States, during the year one thousand eight hundred and fourteen, the sum of five thousand dollars, in addition to the sum heretofore appropriated.

For defraying the contingent expenses of the House of Representatives, during the year one thousand eight hundred and fourteen, the sum of ten thousand dollars, in addition to the sum heretofore appropriated.

SEC. 3. *And be it further enacted*, That the several appropriations herein before made, shall be paid and discharged out of any moneys in the treasury not otherwise appropriated.

APPROVED, December 15, 1814.

STATUTE III.

Dec. 21, 1814.

CHAP. XV.—*An Act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying duties on spirits distilled within the United States, and territories thereof, and by amending the act laying duties on licenses to distillers of spirituous liquors. (a)*

Excise duties upon spirits.  
Act of April 19, 1816, ch. 58.

*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 February next, there shall be paid upon all spirits, unless herein after specially excepted, which, after the said day, shall be distilled within

(a) Repealed by act of Dec. 23, 1817, ch. 1.

the United States or territories thereof, in any still or stills, or in any other vessel, or by the aid of any boiler, as defined in the act, entitled "An act laying duties on licenses to distillers of spirituous liquors," in addition to the duties payable for licenses therefor, the duties following, that is to say: for every gallon of such spirits distilled wholly or in part from foreign materials, twenty cents; and for every gallon of such spirits distilled from domestic materials, twenty cents; which said duties shall be paid by the owner, agent, or superintendent, of the still or other vessel in which the said spirits shall have been distilled: the amount thereof payable by any one person at any one time, if not exceeding ten dollars, shall, and if exceeding ten dollars, may, be paid in money, with a deduction of two per centum, at the time of rendering the accounts of spirits so chargeable with duty, required to be rendered by the second section of this act, or without deduction at the next subsequent time prescribed for rendering such accounts.

Act of July  
24, 1813, ch. 25.

SEC. 2. *And be it further enacted,* That every person who, on the first day of February next, shall be the owner, of any still or boiler, or other vessel, used or intended to be used for the purpose of distilling spirituous liquors, or who shall have such still or boiler, or other vessel, under his superintendance, 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 boiler, or other vessel, as aforesaid, either as owner, agent, or otherwise, shall, before he shall begin so to use, or cause the same so to be used, give bond in such sum as shall be prescribed by the Treasury Department, with at least two sureties, to the satisfaction of the collector of internal duties for the district in which the same shall be situate, in a sum not less than the computed duties for one year, nor less than one thousand dollars, that he will, before using or causing the same to be used, make true and exact entry and report in writing, to the said collector, of every such still or boiler, or other vessel owned or superintended by him, with the capacity thereof, the names of the owner, agent, and superintendent, the place where situate, and whether intended to be employed on foreign or domestic materials, with the quantity of domestic spirits in gallons, which he may have on hand: that he will thereafter, before using or causing the same to be used, make like entry and report, of any other still or boiler, or other vessel, used or intended to be used for distillation, that he may own, or have the agency or superintendance of, with the capacity thereof, the names of the owner, agent, and superintendent, the place where situate, and whether intended to be employed on foreign or domestic materials, with information, from time to time, of any change in the form, capacity, agency, ownership, or superintendance, which all or either of the said stills or boilers, or other vessels, may undergo: that he will, from day to day, enter or cause to be entered, in a book to be kept by him for that purpose, and which shall be open at all times, between the rising and setting of the sun, for the inspection of the said collector, who may take any minutes, memorandums, or transcripts, thereof, the number of gallons of spirits distilled, keeping separate accounts of the spirits distilled from foreign and domestic materials; and will render to the said collector, on the first days of January, April, July and October, in each year, or within ten days thereafter, a general account in writing, taken from his books, of the number of gallons of each kind of spirits distilled for three months preceding said days, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue: that he will at the said times deliver to the said collector the original book of entries, which book shall be retained by said officer: that he will verify, or cause to be verified, the said entries, reports, books, and general accounts, on oath or affirmation, to be taken before the collector, or some officer authorized by the laws of the state

Distillers to  
give bonds that  
they will make  
due entries and  
reports of their  
stills and boiler-  
s, and per-  
form certain  
other acts.

Conditions of  
the bond to be  
given by distil-  
lers.

to administer the same, according to the form required by this act, where the same is prescribed; and that he will pay to the said collector the duties which by this act ought to be paid on the spirits so distilled, and in the said account mentioned, if not exceeding ten dollars, at the time of rendering an account thereof, with a deduction of two per centum, and if exceeding ten dollars, either at said time with a like deduction, or at the next subsequent time prescribed for rendering such accounts without deduction; and the said bond may, from time to time, at the discretion of the collector, be renewed or changed in regard to the sureties and penalties thereof.

Entries to be verified by the oaths of the parties making them.

SEC. 3. *And be it further enacted*, That the entries made in the books of the distiller, required to be kept by the second section of this act, shall, on the said first days of January, April, July, and October, or within ten days thereafter, be verified by the oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which qualification shall be certified at the end of such entries, by the collector, or officer administering the same, and shall be in substance as follows: "I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of spirits distilled at the distillery, owned by \_\_\_\_\_ in the county of \_\_\_\_\_, amounting to \_\_\_\_\_ gallons distilled from domestic materials, and \_\_\_\_\_ gallons distilled from foreign materials."

Oaths of the owners of stills to be subjoined in certain cases to the entries made.

SEC. 4. *And be it further enacted*, That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books by the second section of this act shall not be made by himself, subjoin to the oath or affirmation of the person by whom they were made, the following oath or affirmation to be taken as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Delinquents amerced in ten per cent. damage, and their property may be distressed for the full amount.

SEC. 5. *And be it further enacted*, That in all cases in which the duties aforesaid, payable on spirits, shall not be duly paid, the person or persons chargeable therewith, shall pay, in addition, ten per centum on the amount thereof; and in case such duties, with said addition, shall not be paid within three months from the time the said duties ought to be paid, the collector for the district shall make a personal demand of the same from such person or persons, or by notice in writing, left at his or her dwelling, if within the collection district, and, if not, at the distillery owned or superintended by such person or persons; and in case of refusal or neglect to pay the said duties, with the addition, within ten days after such demand or notice, the amount thereof shall be recovered by distress and sale of the goods, chattels, and effects of the delinquent; and in case of such distress, it shall be the duty of the officer charged with the collection, to make or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or at the courthouse of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress for the payment of the duties aforesaid, the goods, chattels, or effects, so distrained, shall and may be restored to the owner or possessor, if, prior to the sale thereof, payment

Proviso.

or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expenses of removing and keeping the goods, chattels, or effects, so distrained, as may be allowed in like cases by the laws or practice of the state or territory wherein the distress shall have been made; but in case of non-payment or tender as aforesaid, the said officer shall proceed to sell the said goods, chattels or effects, at public auction, and shall and may retain from the proceeds of such sales, the amount demandable for the use of the United States, with the said necessary and reasonable expenses of distress and sale, as aforesaid, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects shall have been distrained: *Provided*, That it shall not be lawful to make distress of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms, or necessary household furniture, and apparel for a family.

SEC. 6. *And be it further enacted*, That all spirits which shall be distilled within the United States or territories thereof, the duties on which shall not have been duly paid or secured, according to the true intent and meaning of this act, shall be forfeited, and may be seized as forfeited by any collector of the internal duties; *Provided always*, That such spirits shall not be liable to seizure and forfeiture in the hands of a bona fide purchaser, without notice of the duties not being paid, or secured to be paid.

SEC. 7. *And be it further enacted*, That the owner, agent, or superintendent, of any still, boiler or other vessel, used in the distillation of spirits, who shall neglect or refuse to make true and exact entry and report of the same or to do or cause to be done any of the things by this act required to be done as aforesaid, excepting to pay the duties hereby laid in cases where the bond required by the second section of this act has been given, shall forfeit, for every such neglect or refusal, all the spirits distilled by or for him, and the stills, boilers, and other vessels, used in distillation, together with the sum of one thousand dollars, to be recovered with costs of suit, which said spirits, with the vessels containing the same, and stills, boilers, and other vessels used in distillation, may be seized by any collector of the internal duties, and held by him until a decision shall be had thereon, according to law: *Provided*, Such seizure be made within three months after the cause for the same may have occurred, and that a prosecution or action thereupon shall have been commenced by such collector, within twenty days after the seizure thereof.

SEC. 8. *And be it further enacted*, That in case the duties aforesaid shall not be paid or recovered agreeably to the provisions of this act, or in case any acts shall be done contrary to, or any acts omitted, that are required to be done by the bond to be given as aforesaid, or the penalties incurred thereby shall not be recovered, the said bond shall be deemed forfeited, and shall be put in suit by the collector, for the recovery of the amount of the said duties, with the addition thereon, penalties, and costs, or either, as the case may be; and judgment thereon shall and may be taken at the return term, on motion to be made in open court, unless sufficient cause to the contrary be shown to, and allowed by the court: *Provided*, That the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

SEC. 9. *And be it further enacted*, That if any person shall forcibly obstruct or hinder a collector in the execution of this act, or of any of the powers or authorities hereby vested in him, or shall forcibly rescue, or cause to be rescued, any spirits, still, boiler, or other vessel, after the same shall have been seized by him, or shall attempt or endeavour so to do, the person so offending shall, for every such offence, forfeit and pay the sum of five hundred dollars.

Proviso.

Spirits distilled within the United States upon which the duties have not been paid, to be forfeited.

Spirits distilled to be forfeited for violations of this law.

Proviso.

Bonds to be deemed forfeited in case their conditions are not fulfilled.

Penalties for obstructing the execution of this act, or rescuing property seized under it.

Collectors may enter distilleries at stated periods.

SEC. 10. *And be it further enacted,* That a collector shall be authorized to enter, at any time between the rising and setting of the sun, any distillery or place where any stills, boilers, or other vessels used in distillation, are kept within his collection district, for the purpose of examining and measuring the same, and the other vessels therein, or of inspecting the accounts of spirits from time to time distilled. And every owner of such distillery, or stills, or boilers, or other vessels, or persons having the agency or superintendence of the same, who shall refuse to admit such officer, or to suffer him to examine and measure the same, or to inspect said accounts, shall for every such refusal forfeit and pay the sum of five hundred dollars.

False swearing to be considered as amounting to wilful and corrupt perjury.

SEC. 11. *And be it further enacted,* That any person who shall be convicted of wilfully taking a false oath or affirmation, in any of the cases in which an oath or affirmation is required to be taken in virtue of this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury; and shall, moreover, forfeit the sum of five hundred dollars.

Refusing or non-complying distillers not entitled to licenses.

SEC. 12. *And be it further enacted,* That no person who shall have refused or neglected to comply with the provisions of this act, shall be entitled, while such refusal or neglect continues, to receive a license for employing, in distillation, any still, or boiler, or other vessel, or shall be entitled to credit for any duties on spirits that may have accrued.

Receipts to be given by collectors.

SEC. 13. *And be it further enacted,* That every collector shall give receipts for all sums by him collected under this act.

Bonds in certain cases to be surrendered to the obligors.

SEC. 14. *And be it further enacted,* That if it shall appear to the satisfaction of the collector for the district, that any owner, agent, or superintendent, of a still, boiler, or other vessel, used in distillation, who shall have given bond agreeably to the second section of this act, and shall have ceased to use the same for one year, and made oath or affirmation thereof, to be lodged with said collector, hath acted agreeably to the condition of such bond, the collector shall cause such bond to be delivered to said owner, agent, or superintendent.

Provisions of this and a former act to apply to stills used in the rectification of spirits.

SEC. 15. *And be it further enacted,* That all the provisions of this act, as well as of the "Act laying duties on licenses to distillers of spirituous liquors," passed the 24th day of July, one thousand eight hundred and thirteen, shall be deemed to apply to any still, or boiler, or other vessel used in distillation, which shall be employed in the rectification of spirituous liquors, and to spirits rectified therein, or with the aid thereof.

Act of July 24, 1813, ch. 25.

Licenses to distil from foreign to extend to domestic materials.

SEC. 16. *And be it further enacted,* That any license heretofore or hereafter granted for employing a still, boiler, or other vessel, in distilling spirits from foreign materials, shall authorize the distilling spirits from domestic materials also.

Former act to remain in force, except as it is altered by the provisions of this.

SEC. 17. *And be it further enacted,* That the "Act laying duties on licenses to distillers of spirituous liquors," passed the twenty-fourth of July, one thousand eight hundred and thirteen, shall be deemed to remain in full force, except as to the alterations thereof contained in this act, and that the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed the second day of August, one thousand eight hundred and thirteen, shall, and are hereby declared to apply in full force to the duties laid by, and to be collected under this act, the same as if such duties and this act were recognised therein, which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions, as are thereby established in relation to the other internal duties; and all the obligations, duties, and penalties, thereby imposed upon the collectors, are hereby imposed upon the collectors of the duties laid by this act: *Provided* That if any person to whom a license shall have been granted according

July 24, 1813, ch. 25.

Aug. 2, 1813, ch. 56.

to the provisions of the act, entitled "An act laying duties on licenses to distillers of spirituous liquors," and who shall have given bonds for the payment of the duties therein mentioned, shall, on or before the first day of February next, discontinue the use of any still or stills, for the use of which the said license shall have been granted, and shall give notice thereof to the collector of internal duties for the district in which the same shall be situate, such license shall thereupon cease to be in force, and such person shall be holden to pay the same duties, and the same proceedings shall be had upon the bonds aforesaid, as in case the said license had been originally granted for the term during which it shall have been in force as aforesaid.

Act of July 24, 1813, ch. 25.

SEC. 18. *And be it further enacted*, That in addition to the licenses authorized and directed to be granted by the "Act laying duties on licenses to distillers of spirituous liquors," passed on the twenty-fourth day of July, one thousand eight hundred and thirteen, there may and shall be granted like licenses for a still or stills and for a boiler or boilers, for the term or period of one week, on payment, or securing of payment of the following duties, for each gallon of the capacity thereof.

Additional licenses upon the capacity of stills.

Act of July 24, 1813, ch. 25.

For a still, or stills, employed in distilling spirits from domestic materials, five cents;

For a boiler, or boilers, as defined in the said act, employed in distilling spirits from domestic materials, ten cents.

One half only of which rates of duty shall be paid for a still or stills, and boiler or boilers, employed wholly in the distillation of roots.

Which said duties shall be collected in the same manner, and subject to the same provisions, as the duties imposed by the said act.

SEC. 19. *And be it further enacted*, That a deduction, at the rate of eight per centum per annum, shall be made from the duty payable for a license to distil spirituous liquors, on the payment thereof at the time of obtaining the same.

Reduction for payment when license is obtained.

SEC. 20. *And be it further enacted*, That every person who may be the owner, agent, or superintendent of one still only, whose capacity shall not exceed one hundred gallons, or of one boiler only, whose capacity shall not exceed fifty gallons, and each of which shall be wholly employed in distilling spirits from domestic materials, shall have the option of complying with the foregoing provisions of this act, and of the "Act laying duties on licenses to distillers of spirituous liquors," passed the twenty-fourth day of July, one thousand eight hundred and thirteen, or of paying, agreeably to the provisions of this act, twenty-five cents for every gallon of spirits distilled in such still or boiler; *Provided*, That to entitle such person to the benefits of the latter alternative, he shall deliver a written statement of his desire to the collector of the district in which such still or boiler may be situate, specifying the contents of the same, previously to the times of using such still or boiler, in every year. And any person so accepting the latter alternative, who shall fail to comply with the conditions on which the same is hereby allowed, shall forfeit and pay the sum of five hundred dollars, which said forfeiture shall in no wise affect or impair any other penalty which would otherwise attach to such failure.

Option given to pay upon the capacity of a still or upon the spirits distilled.

Act of July 24, 1813, ch. 25.

Proviso.

SEC. 21. *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

Collectors of internal revenue to collect the duties, &c. under this act.

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.

Abstracts of this and other laws to be furnished distillers.

Act of July 24, 1813, ch. 25.

Act of April 18, 1814, ch. 91.

SEC. 22. *And be it further enacted*, That the collector shall furnish to each distiller within the collection district an abstract of this act, and of the "Act laying duties on licenses to distillers of spirituous liquors;" and of such provisions of the "Act to amend the act, laying duties on licenses to retailers of wine, spirituous liquors, and foreign merchandise, and for other purposes," as regards distillers, which abstract shall be prepared and furnished to the collectors under the direction of the Secretary of the Treasury.

Pledge of the revenue arising under this act.

Act of July 24, 1813, ch. 25.

SEC. 23. *And be it further enacted*, That towards establishing an adequate revenue, to provide for the payment of the expenses of government; for the punctual payment of the public debt, principal and interest, contracted and to be contracted according to terms of the contracts respectively; and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish, the public debt, contracted and to be contracted; the rates and duties laid and imposed by this act, and the duties laid and imposed upon licenses to distillers, in and by the said act, entitled "An act laying duties on licenses to distillers of spirituous liquors," shall continue to be laid, levied and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished, any thing in the said act of Congress to the contrary thereof in any wise notwithstanding. And for the effectual application of the revenue, to be raised by and from the said duties, to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged: *Provided always*, That whenever Congress shall deem it expedient to alter, reduce, or change the said duties, or either of them, it shall be lawful so to do, upon providing and substituting by law, at the same time, and for the same purposes, other duties, which shall be equally productive with the duties so altered, reduced, or changed: *And provided further*, That nothing in this act contained shall be deemed or construed in any wise to rescind or impair any specific appropriation of the said duties, or either of them; but such appropriation shall remain and be carried into effect, according to the true intent and meaning of the law and laws making the same, any thing in this act to the contrary thereof in any wise notwithstanding.

Distillers may sell without license.

SEC. 24. *And be it further enacted*, That in future it shall be lawful for the distiller or distillers of domestic spirits, and all persons from whose materials such spirits shall be distilled, to sell, without license, any quantity thereof not less than one gallon.

Secretary of the Treasury may anticipate the revenue arising under this act by pledging it for a loan.

Act of July 24, 1813, ch. 25.

SEC. 25. *And be it further enacted*, That it shall be lawful for the President of the United States to authorize the Secretary of the Treasury to anticipate the collection and receipt of the duties laid and imposed by this act, and by the said act, entitled "An act laying duties on licenses to distillers of spirituous liquors," by obtaining a loan upon the pledge of the said duties for the reimbursement thereof, to an amount not exceeding six millions of dollars, and at a rate of interest not exceeding six per centum per annum. And any bank or banks now incorporated, or which may hereafter be incorporated, under the authority of the United States, is and are hereby authorized to make such loan: *Provided always, and it is expressly declared*, That the money so obtained upon

loan, shall be applied to the purposes aforesaid, to which the said duties, so to be pledged, are by this act applied and appropriated, and to no other purposes whatsoever.

APPROVED, December 21, 1814.

## STATUTE III.

Dec. 23, 1814.

CHAP. XVI.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by duties on sales at auction, and on licenses to retail wines, spirituous liquors, and foreign merchandise, and for increasing the rates of postage. (a)*

*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 February next, there shall be laid, levied, and collected, for the use of the United States, a sum of one hundred per centum upon, and in addition to the amount of the rates and duties respectively laid upon sales by way of auction, in and by the act of Congress, entitled "An act laying duties on sales at auction of merchandise, and ships and vessels," passed on the twenty-fourth day of July, in the year eighteen hundred and thirteen. And the said additional duty of one hundred per centum shall be levied, collected, paid, and accounted for, in like manner, by the same officers, subject in all respects to the same regulations and provisions, and with the like fines, penalties, forfeitures, and remedies from breaches of the law, as the said act of Congress, and the act to amend the said act, passed on the twenty-fourth day of March, in the year eighteen hundred and fourteen, declare and establish for levying, collecting, and paying the original duties to which the said duty of one hundred per centum is hereby added and attached. And it shall be the duty of every auctioneer, who shall have given bond under the said acts, to give like bond under this act, subject to the same penalties prescribed in the said act, passed on the twenty-fourth day of July, one thousand eight hundred and thirteen. And all sales at auction of any part, or parcel, of any merchandise, with the design and effect to ascertain and fix a price for the whole, or for any other part, of such merchandise, without exposing the whole, or such other part, to public sale, shall be deemed and taken to be sales at auction within the meaning of this act, and of the said act of Congress, to the whole amount of the merchandise whereof the sale is so effected, whether the same is afterwards conducted and effected by the auctioneer, or by any person, or persons, acting as a commission merchant, factor, or agent, or by the owner and owners of the merchandise. And it shall be the duty of the auctioneers respectively to specify in their quarterly accounts, upon oath or affirmation, all sales by them respectively made of a part or parcel of any merchandise as aforesaid, with the design and effect aforesaid, for whom and to whom such sales respectively were made, and the amount of the commissions or other compensation to them respectively paid, or payable by reason of such sales, as well with respect to the part or parcel of the merchandise actually exposed to sale, as with respect to the whole or any other part of such merchandise, the sale whereof is designed and effected as aforesaid. And the neglect or refusal so to do, shall be deemed to be a breach of the bond of the auctioneer, so neglecting or refusing, who shall also in that behalf forfeit and pay such other penalties as the said act of Congress prescribes in case of the non-performance of any other duty required from auctioneers, to be performed in taken [taking] out licenses, giving bonds, and keeping and rendering accounts.

SEC. 2. *And be it further enacted,* That from and after the first day of February next, there shall be added to the rates of postage, as at present established by law, a sum equal to fifty per centum upon the

A duty of 100 per cent. laid upon sales at auction.

Act of July 24, 1813, ch. 26.

Regulations with regard to the collection of the duty.

Act of March 24, 1814, ch. 32.

July 24, 1813, ch. 26.

Fifty per cent. added to postage.

(a) Repealed by act of Dec. 23, 1817, ch. 1.