

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.

amount of such rates respectively, for the use of the United States. And the said additional sum of fifty per centum shall be charged, 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, for breaches of the law, as are provided for charging, collecting, and paying the original rates of postage to which the said sum of fifty per centum is hereby added and attached.

Fifty per cent. additional duties upon licenses to retailers of wines, &c.

Act of Aug. 2, 1813, ch. 39.

Act of April 18, 1814, ch. 9.

Act of Aug. 2, 1813, ch. 39.

Provisions of several acts in relation to internal duties to be in force and ap-

SEC. 3. *And be it further enacted*, That from and after the first day of February next, there shall be laid, levied, collected, and paid for the use of the United States, a sum of fifty per centum upon, and in addition to, the duties laid on licenses, granted in pursuance of the act of Congress, entitled "An act laying duties on licenses to retailers of wines, spirituous liquors and foreign merchandise," passed the second day of August, in the year eighteen hundred and thirteen. And the said additional sum of fifty per centum shall be charged, paid, collected, and accounted for, in like manner, by the same officers, subject, in all respects, to the same regulations and provisions, and with the same fines, penalties, forfeitures, and remedies, for breaches of the law, as in and by the said last mentioned act of Congress, and the act, entitled "An act to amend the act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise, and for other purposes," passed on the eighteenth day of April, in the year eighteen hundred and fourteen, are provided for charging, paying, and collecting the original duties on the said licenses respectively, to which the said sum of fifty per centum is hereby added and attached. And in case any license for carrying on the business of selling by retail, shall have been granted under the said act, "laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise," for a period extending beyond the first day of February next, the person to whom the same may have been granted, or transferred, shall previous to the first day of May thereafter, make the like application required therein, which shall further specify such period, and shall pay to the proper collector a sum equal to such proportion of fifty per centum on the original duty imposed on such license, as said period bears to a year, the payment of which sum shall be endorsed on the license previously granted. And if any person shall, after the last mentioned day, deal in the selling of wines, distilled spirituous liquors, or merchandise by retail, as defined in the said act, without having made such payment, such person shall, in addition to the payment of the additional duty hereby imposed, forfeit and pay the sum of one hundred and fifty dollars, to be recovered with cost of suit: *Provided*, That if any person to whom a license shall have been granted, according to the provisions of the act, entitled "An act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise," and who shall have paid for the same, or shall have given bond for the payment of the same, shall, on or before the commencement of the operation of this act, discontinue the use of the privileges by said license granted, and shall give due notice thereof, to the collector of the internal revenues of the district in which such license shall have been granted, such license shall cease to be of force, and such person shall be holden to pay a sum proportionate to the time which shall have run from the time of granting said license, to the first day of February next. And in case of actual payment for a term subsequent to the last-mentioned day, shall be entitled to receive back from the treasury of the United States, such sum so paid for such subsequent time, from the day last-mentioned.

SEC. 4. *And be it further enacted*, That the act of Congress entitled "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed on the second day of August, in the year one thousand eight hundred and

thirteen, shall be and remain in force, and shall, in all its provisions, be applied for the purpose of laying, collecting, and securing the duties by this act added or imposed, except as regards the rates of postage, as well with respect to the persons respectively liable to the payment thereof, as with respect to the officers employed in collecting and accounting for the same.

SEC. 5. *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 the 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 internal rates and duties added, laid and imposed by this act, and the internal rates and duties laid and imposed by the said several acts of Congress, entitled, respectively, "An act laying duties on sales at auction of merchandise, and ships and vessels;" "An act regulating the postoffice establishment;" and "An act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise;" 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 acts 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 internal 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 internal duties, or any or either of them, it shall 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 any or either of them, heretofore made by law; 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 anywise notwithstanding.

APPROVED, December 23, 1814.

CHAP. XVII.—*An Act supplementary to the acts authorizing a loan for the several sums of twenty-five millions of dollars and three millions of dollars.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the Secretary of the Treasury be and he is hereby authorized, with the approbation of the President of the United States, to cause treasury notes to be prepared, signed and issued, for and in lieu of so much of the sum authorized to be borrowed on the credit of the United States, by the act of Congress, entitled "An act to authorize a loan for a sum not exceeding twenty-five millions of dollars," passed on the twenty-fourth day of March, in the year one thousand eight hundred and fourteen, and also for, and in lieu of so much of the sum authorized to be borrowed on the credit of the United States by the act of Congress, entitled "An act authorizing a loan for [a] sum of three millions of dollars," passed on the fifteenth day of November, in the year one thousand eight hundred and fourteen, as has not been borrowed or otherwise employed in the issue of treasury notes according to law: *Provided always*, That the whole amount of treasury notes issued by virtue of this act, for and in lieu of the residue of the said two sums as aforesaid, shall not exceed the sum of seven

plied to the enforcement of this.

Act of Aug. 2, 1813, ch. 56.

Faith of the United States pledged for the application of the revenue arising under this act.

Act of July 24, 1813, ch. 25.

Act of April 30, 1810, ch. 37.

Act of Aug. 2, 1813, ch. 39.

#### STATUTE III.

Dec. 26, 1814.

[Obsolete.]

Treasury notes to be issued for sum deficient in an authorized loan.

Act of March 24, 1814, ch. 29.

Act of Nov. 15, 1814, ch. 4.

The amount of treasury notes which