

1813, chap. 31.

For pay, forage, &c.

same is hereby appropriated, for the pay, subsistence, and forage during the year one thousand eight hundred and thirteen, of the seven companies of rangers raised or to be raised for the United States, pursuant to the above recited acts, and of the ten companies of rangers authorized by the act of the twenty-fifth of February, one thousand eight hundred and thirteen.

For the pay of the officers, non-commissioned officers, and privates of the said companies, the sum of four hundred and fifty-one thousand one hundred and eighty dollars.

For the subsistence of the officers, eleven thousand one hundred and sixty-nine dollars.

For forage, the sum of nine thousand seven hundred and ninety-two dollars. The said sums to be paid out of any moneys in the Treasury not otherwise appropriated.

APPROVED, July 24, 1813.

STATUTE I.

July 24, 1813. CHAP. XXIV.—*An Act laying duties on carriages for the conveyance of persons.* (a)

Repealed by act of December 23, 1817, ch. 1. Rate of duties on carriages.

Carriages chiefly employed in husbandry, &c. not to be charged with the duty.

Upon what species of carriages duties to be paid.

Carriages to be entered. Regulations in relation thereto.

Act of 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 from and after the last day of December next, there shall be levied, collected, and paid the following yearly rates and duties upon all carriages for the conveyance of persons, which shall be kept by or for any person, for his or her own use, or to be let out for hire, or for the conveyance of passengers, to wit: for and upon every coach, the yearly sum of twenty dollars; for and upon every chariot and postchaise, the yearly sum of seventeen dollars; for and upon every phaeton and on every coachee having pannel work in the upper division thereof, the yearly sum of ten dollars; for and upon every other four wheel carriage hanging on steel or iron springs, the yearly sum of seven dollars; for and upon every four wheel carriage hanging upon wooden springs and on every two wheel carriage hanging on steel or iron springs, the yearly sum of four dollars; and for and upon every other four or two wheel carriage the yearly sum of two dollars: *Provided always,* That nothing herein contained shall be construed to charge with a duty, any carriage usually and chiefly employed in husbandry, or for the transportation or carrying of goods, wares, merchandise, produce, or commodities.

SEC. 2. *And be it further enacted,* That the duties aforesaid shall be levied and collected upon all carriages usually and chiefly employed for the conveyance of persons, by whatever name or description the same have been or shall hereafter be known and called. And in cases of doubt, any carriage shall be deemed to belong to that class to which the same shall bear the greatest resemblance, and shall be subject to duty accordingly.

SEC. 3. *And be it further enacted,* That every person having or keeping a carriage or carriages, upon which a duty or duties shall be payable, according to this act, shall yearly and in every year in the month of January, make and subscribe a true and exact entry of each and every such carriage, therein specifying distinctly, each carriage owned or kept by him or her, for his or her use, or for hire, with the description and denomination thereof, and the rate of duty to which each and every such carriage is liable: which entry shall be lodged with the collector appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the district in which such owner or person liable for the payment of such duty shall reside. And that it shall be the duty of the collectors aforesaid to attend within the month of January in each year, at one or more of the most public

(a) See act of December 15, 1814, chap. 12.

and convenient places in each county within their respective districts, and to give public notice at least ten days previous to such day, of the time and place of such attendance, and to receive such entry, made in the manner before directed, at such place, or at any other where he may happen to be, within the said month of January, and on tender and payment being made of the duty or duties therein mentioned, to grant a certificate for each and every carriage mentioned in such entry, therein specifying the name of the owner, the description and denomination of the carriage, and the sum paid, with the time when, and the period for which such duty shall be so paid: And the forms of the certificates to be so granted shall be prescribed by the Treasury Department; and such certificates or the acknowledgments of the collector aforesaid by a credit in his public accounts, shall be the only evidence to be exhibited and admitted, that any duty imposed by this act has been discharged: *Provided nevertheless*, That no certificate shall be deemed of validity any longer than while the carriage for which the said certificate was granted, is owned by the person mentioned in such certificate, unless such certificate shall be produced to the collector by whom it was granted, and an entry shall be thereon made, specifying the name of the then owner of such carriage, and the time when he or she became possessed of the same.

Proviso.

SEC. 4. *And be it further enacted*, That any and all persons who shall commence the having or keeping of any carriage subject to duties after the month of December, shall and may at any time during the month in which they shall so commence the having or keeping of such carriage, make like entry in manner before prescribed; and on payment of such proportion of the duties laid by this act on such carriage, as the time at which he shall commence the keeping of such carriage to the end of the month of December then next ensuing shall bear to the whole year, shall be entitled to and may demand like certificates, subject nevertheless, to the conditions before and hereinafter provided.

Duties to be paid according to the proportions of the year in which they shall be used.

SEC. 5. *And be it further enacted*, That any person having or keeping any carriage subject to duty, who shall make an untrue or defective entry, to evade the whole or any part of the duty justly and truly payable according to this act, shall lose the sum paid pursuant to such untrue or defective entry; and where such untrue or defective entry hath been made, or where no entry shall be made, or where there shall be a neglect of payment after entry, such person shall moreover in addition thereto, at any time thereafter, on personal application and demand, at the house, dwelling, or usual place of abode of such person, by the proper collector, be liable, and shall pay the duties by this act imposed, with a further sum, for the benefit of such officer, of twenty-five per centum; which duties, with the said addition, shall be collected by distress and sale of the goods and chattels of the person by whom the same shall be due and payable: *Provided always*, That such application and demand, shall not be made until sixty days after the day on which any duty shall commence: and if entry and payment shall be made within the said sixty days, the owner of the carriage shall be exempted from the payment of the said sum of twenty-five per centum.

Penalties for making untrue and false entries.

Proviso.

SEC. 6. *And be it further enacted*, That in all cases where any duty shall be collected pursuant to this act, whether by distress or otherwise, certificates shall be granted for each carriage in manner as before prescribed.

In what cases certificates to be granted.

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 the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter, and no longer.

Duration of this act.

APPROVED, July 24, 1813.

VOL. III.—6