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Excise Act.

Second CONGRESS of the UNITED STATES.

As the first session began and held at the city of Philadelphia, on the 24th of September, 1792, on Monday the twenty-fourth of October, one thousand seven hundred and ninety-two.

AN ACT concerning the duties on spirits distilled within the United States.

BE it enacted by the Senate and House of Representatives of the United States, in Congress assembled, That from and after the last day of June next, the present duties upon spirits distilled within the United States, and on stills, shall cease, and that in lieu thereof, upon all spirits which after the said day shall be distilled within the United States, wholly or in part from molasses, sugar, or other foreign materials, there shall be paid the duties following, that is to say:

For every gallon of those spirits of the first class of proof, ten cents: for every gallon of those spirits of the second class of proof eleven cents: for every gallon of those spirits of the third class of proof twelve cents: for every gallon of those spirits of the fourth class of proof, fourteen cents: for every gallon of those spirits of the fifth class of proof, eighteen cents: for every gallon of those spirits of the sixth class of proof, twenty-five cents. And upon all spirits which after the said day shall be distilled within the United States, from materials of the growth or produce of the United States, in any city, town or village, at any distillery in which there shall be one or more stills which singularly or together shall be of the capacity of four hundred gallons or upwards, there shall be paid the duties following, that is to say:

For every gallon of those spirits of the first class of proof, seven cents: for every gallon of those spirits of the second class of proof, eight cents, for every gallon of those spirits of the third class of proof, nine cents: for every gallon of those spirits of the fourth class of proof eleven cents: for every gallon of those spirits of the fifth class of proof, thirteen cents: for every gallon of those spirits of the sixth class of proof, eighteen cents. And upon stills, which after the said day shall be employed in distilling spirits from materials of the growth or produce of the United States, at any other place than a city, town or village or at any distillery in a city, town or village at which there shall be one or more stills, which singly if only one, or together if more than one, shall be of less capacity than four hundred gallons, there shall be paid the yearly duty of fifty-four cents for every gallon, English wine measure of the capacity or content of each and every such still including the head thereof:—*Provided*, That it shall be at the option of the proprietor or possessor of any such still, instead of the said yearly duty, either to pay seven cents for every gallon of spirits by him or her distilled, or to pay at the rate of ten cents per gallon of the capacity for each and every month of the employment of any such still: and in case the said proprietor or possessor shall elect to pay either the said rates of seven cents per gallon of the spirits by him or her distilled, or the said monthly rate of ten cents, according to the capacity of his or her still or stills, he or she at the time of making entry of his or her still or stills, in manner herein after directed, shall, by writing under his or her hand, left at the office of inspection, where such entry shall be made, notify the said election, and if the same shall be to pay the said monthly rate of ten cents, shall demand a licence for the term of time, specifying the day of commencing and the day of ending, during which he or she shall intend to work his or her still or stills, which licence shall without delay or expense to the said proprietor or possessor be granted, and shall be signed by the supervisors of the revenue, and

counter-signed by the officer at whose office application for the same shall have been made. And in the case of an election to pay the said monthly rate of ten cents, it shall not be lawful for any person by whom the same shall have been made, to work his or her still or stills at any time within the year from the date of his or her entry thereof, other than that for which a licence shall have been granted, unless he or she shall have previously obtained another licence for such further time, which upon like application, shall and may be granted in like manner: and if any such person shall work his or her still or stills, contrary to the direction or provision aforesaid, he or she shall forfeit and pay for every such offence two hundred dollars. And in every case in which any proprietor or possessor of a still or stills subject to the payment of duty according to the capacity of such still or stills, shall not make election to pay according to one or the other of the alternatives aforesaid, or shall not duly comply therewith, he or she shall be liable to pay, and shall pay the said yearly rate of fifty-four cents for every gallon of the capacity or capacities of his or her still or stills.

And be it further enacted, That there be in each county comprehended within any district, at least one office of inspection, at which every person having or keeping a still or stills within such county, shall between the last day of May and the first day of July in each year, make entry of such still or stills: and at which every person, who being a resident within the county, shall procure a still or stills, or who removing within a county, shall bring therein a still or stills, shall within thirty days after such procuring or removal, and before he or she shall begin to use such still or stills, make entry thereof. And every entry, besides describing each still and the capacity thereof, shall specify the place where, and the person in whose possession it is, and purpose for which it is intended, as whether for sale or use in distilling; and in case of removal, shall specify the place from which every such still shall have been brought.

And be it further enacted, That every proprietor and possessor of a still shall be jointly and severally liable for the duty thereupon: and that every owner of land, upon which any still shall be worked, shall be liable for the duty thereupon, unless the same shall be worked by a lawful and bona fide tenant of the land of an estate, not less than for the term of one year, or unless such owner can make it appear that the possessor of, or person by whom such still shall have been worked, was during the time of working the same, a trespasser or intruder on his land.

And be it further enacted, That every officer of inspection, within whose survey any distillery of geneva or sweet cordials, subject to the payment of duty by the gallon, of the spirits distilled therein may be, shall forbear to visit or inspect for a space not exceeding two hours in each day, such part of the said distillery as he may be required by the proprietor, possessor or manager of such distillery to forbear to visit and inspect, for which purpose it shall be necessary for the said proprietor, possessor or manager, to give notice in writing to the said officer, describing therein particularly the part of such distillery which it shall be his desire that the said officer may forbear to visit and inspect, and specifying the time in each day for which such forbearance shall be desired.

And be it further enacted, That it shall be in the discretion of the secretary of the treasury to regulate as well the marks to be set upon the casks, vessels and packages containing distilled spirits, as the forms of the certificates which are to accompany the same, and that when any cask or vessel in which distilled spirits have been contained, shall have been emptied,

of its contents, it shall be lawful for the marks thereupon to be effaced by or in the presence of an officer of inspection, and the cask or vessel shall afterwards be used for putting therein other spirits, the same may be marked anew.

And be it further enacted, That instead of a notice of twenty-four hours heretofore required to be given of the intent to export distilled spirits in order to the benefit of the drawback of the duties thereupon six hours shall be sufficient.

And be it further enacted, That there be an abatement for leakage at the rate of two per cent. in every case in which the duty shall be payable by the gallon of the spirits distilled, to be allowed at the distillery where such spirits shall be made.

And be it further enacted, That the officer of inspection within whose survey any still shall be, the duty whereupon is payable according to the capacity of the still, shall identify, by progressive numbers and other proper marks, every such still within his survey, and the duty thereupon shall operate as a specific lien upon the said still.

And be it further enacted, That every distiller of, and dealer in spirits, who may have in his or her possession, distilled spirits not marked or certified, pursuant to the act entitled "An act repealing, after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead, and also upon spirits distilled within the United States, and for appropriating the same," shall prior to the last day of September next report the spirits in his or her possession, in the office of inspection, to the end that such spirits may be marked and certified as old stock. And that from and after the said last day of September next, casks and vessels of the capacity of twenty gallons and upwards, containing distilled spirits, which shall be found in the possession of any distiller or dealer in spirits, except at a distillery where the same were made, or in going from one place to another, without being marked according to law, or without having a certificate from some proper officer, shall be liable to seizure and forfeiture; and that it shall be the duty of the several officers of inspection, upon request of any dealer or distiller, to take measures for the marking of casks, vessels and packages containing distilled spirits, and to furnish such dealer or distiller, free from expense, with certificates to accompany the same. *Provided*, That it shall not be incumbent on any such officer to mark or certify any cask, vessel or package which ought to have been before marked or certified according to any law of the United States.

And be it further enacted, That from and after the last day of April, one thousand seven hundred and ninety-three, no distilled spirits except arrack and sweet cordials shall be brought into the United States, from any foreign port or place, except in casks or vessels of the capacity of ninety gallons and upwards.

And be it further enacted, That no drawback or duty on distilled spirits, which shall be exported after the last day of June next, shall be allowed upon any quantity less than one hundred gallons.

And be it further enacted, That after the last day of June next, no distilled spirits which shall be brought into the United States from any foreign port or place in any cask or vessel, which shall have been marked pursuant to any law of the United States concerning distilled spirits, on pain of the forfeiture of the spirits so brought, and of the ship or vessel in which they shall be brought.

And be it further enacted, That if the owner or possessor of any still or stills shall neglect to make entry thereof, within the time and in the manner prescribed by the second section of this act, such owner or possessor shall forfeit and pay the sum of two hundred and fifty dollars; and if any distilled spirits, except arrack

and sweet cordials shall, after the last day of April next, be brought into the United States in casks or vessels of less capacity than ninety gallons, all such spirits, and the casks and vessels containing the same, shall be subject to seizure and forfeiture, and every such penalty or forfeiture shall be one half to the use of the United States, and the other half to the use of the person who shall first discover and make known the matter or thing whereby the same shall have been incurred.

And be it further enacted, and declared, That the duties hereby laid shall continue in force for the same time, and are hereby pledged and appropriated to and for the same purposes, as these, in lieu of which they are laid, and pursuant to the act entitled, "An act repealing after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead, and also upon spirits distilled within the United States, and for appropriating the same."

And be it further enacted, That to make good any deficiency which may happen in consequence of the reduction hereby made in the rates of the duties on spirits distilled within the United States, and on stills, so much of the product of the duties laid by the act entitled, "An act for raising a further sum of money for the protection of the frontiers, and for other purposes therein mentioned," as may be necessary thereto, shall be and is hereby pledged and appropriated to the duties hereby reduced, were pledged and appropriated.

And be it further enacted, That the President of the United States be authorized to make such allowances for their respective services to the supervisors, inspectors and other officers of inspection, as he shall deem reasonable and proper, so as the said allowances, together with the incidental expenses of collecting the duties on spirits distilled within the United States, shall not exceed seven and an half per centum of the total product of the duties on distilled spirits, for the period to which the said allowances shall relate, computing from the time the act entitled, "An act repealing after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead, and also upon spirits distilled within the United States, and for appropriating the same, to effect: And provided also, That such allowance shall not exceed the annual amount of seventy thousand dollars, until the same shall be further ascertained by law.

And be it further enacted, That the act entitled "An act repealing, after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead, and also upon spirits distilled within the United States and for appropriating the same," shall extend to and be in full force for the collection of the several duties herein before mentioned, and for the recovery and distribution of the penalties and forfeitures herein contained, and generally for the execution of this act, as fully and effectually as if every regulation, restriction, penalty, provision, clause, matter and thing therein contained, were inserted in and re-enacted by this present act, subject only to the alterations hereby made.

JONATHAN TRUMBULL,

Speaker of the House of Representatives.

RICHARD HENRY LEE,

President pro. tem. of the Senate.

Approved, May 8th, 1792.

GEORGE WASHINGTON,

President of the United States.