



AND
NORTH-CAROLINA STATE GAZETTE.

“Ours are the Plans of fair delightful Peace,
Unwarp'd by Party Rage to live like Brothers.”

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No. 169

COTTON MACHINE.

An Act to carry into effect a Contract between the State of North-Carolina, and Phineas Miller and Eli Whitney.

WHEREAS Eli Whitney, the inventor and patentee of a machine for cleaning cotton from the seeds, commonly called a Saw-Gin, has proposed and offered, in behalf of himself and Phineas Miller, assignee of one moiety of the patent-right to said machine, to sell to the State of North-Carolina, the sole and exclusive right of making, using and vending the said machine within the limits of this State: And whereas the cultivation of cotton is increasing in this State, and from the invention and use of said machine, likely to become a valuable staple article of exportation, it is expedient that the State of North-Carolina do purchase from the said Miller and Whitney, the patent-right to the making, using and vending the said new invention of a machine for cleaning cotton from its seeds, commonly called a Saw-Gin, on the terms and conditions hereinafter mentioned; that is to say, that there shall be laid and collected by the State of North-Carolina, on each and every saw-gin which shall be used in this State, between the passing this act and the first day of April next, a tax of two shillings and sixpence upon every saw, or annular row of teeth, which such gin may contain; and a tax of two shillings and sixpence for each and every saw, or annular row of teeth, which shall be used in said gins, in each and every year, for the term of five years thereafter. *Provided*, that the aforesaid Miller and Whitney, before they shall receive, or be entitled to receive any of the money collected by virtue of this act, shall produce their patent-right aforesaid, and satisfy the Treasurer that they are the true proprietors of the same; which tax, when collected, to be paid to the said Miller and Whitney, or their order, first deducting the Sheriff's usual commissions of six per cent. for collection, from year to year for the term aforesaid: The first payment to be made on the first day of December, in the year of our Lord one thousand eight hundred and three, and the last payment on the first day of November, in the year of our Lord one thousand eight hundred and eight: For which purpose,

Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That the good faith of this State be, and the same is hereby declared to be pledged for the due collection of the said tax for the term aforesaid, and for the regular payment thereof, from year to year, on the day and days before mentioned; and for the passing of such laws as may be necessary for the due and faithful collection and payment of said tax, and for the purpose of carrying this contract into effect, according to its true intent and meaning.

II. *And be it further enacted*, That all persons who shall use, from and after the passing of this act, any saw-gin, shall make return thereof to the first county court which shall be held in each and every county of this State, after the first day of February next; which return shall be made on oath, to be administered by some Justice of the Peace, and shall state the number of saws contained in any gin which the person making such return shall have used since the passing of this act, and before the time of making affidavit as aforesaid; and the returns shall be filed by the Clerks of the respective county courts, and a transcript or list of the same shall by them be forwarded to the Comptroller, within ninety days after the rising of their respective courts hereby appointed for giving in; and another transcript or list, within five days after the rising of each and every court as aforesaid, shall be delivered to the Sheriffs of their respective counties, which shall state particularly the names of the persons who have made returns, and the numbers of saws by each person respectively returned.

III. *And be it further enacted*, That a tax of two shillings and sixpence shall be, and is hereby laid on each and every saw, or annular row of teeth, in each and every saw-gin for ginning of cotton within this State, to be paid by the owner thereof, who shall have used the same after the passing of this act, and previous to the first day of April next: And the Sheriffs of the several counties of this State are hereby authorized and empowered and directed, to levy and collect the same, under the same rules and regulations as are prescribed by law for the collection of public taxes, and shall respectively account for the same, under the same regulations and penalties as they are subject and liable to in their respective settlements with the Comptroller and Treasurer. And any person or persons failing to make return as aforesaid, shall be liable and subject to the payment of a double tax, to be collected by the Sheriffs of the respective counties, in the same manner as other double taxes are levied and collected in this State; and the said Sheriffs shall account for the same as for the public taxes, and shall pay to the Public Treasurer the one half of the double tax which he shall be bound to levy and collect. *Provided nevertheless*, that if by sickness, or other unavoidable accident, any person or persons shall be prevented from making returns of their gins as required by this act, the county courts of their respective counties shall have power to relieve them from the payment of the double tax, if the same shall be made appear, at any time before the time of collection.

And whereas returns will in many cases be made before the first day of April, and many persons may set up and use gins after the time prescribed by this act for making returns, and before the said first day of April next:

IV. *Be it therefore enacted*, That it shall be the duty of the Sheriffs of the counties of this State, to collect from all persons the tax aforesaid, who shall have used the said gins before the said first day of April next: *Provided nevertheless*, if the said gins shall have been set up and used between the time required by this act to be returned, and the said first day of April, the same shall be only liable to the payment of a single tax.

V. *And be it further enacted*, That a tax of two shillings and sixpence be, and the same is hereby laid, and shall be collected annually in each and every year (exclusive of the tax herein directed to be collected for the use of said gins from the time of passing this act until the first day of April next) for the year one thousand eight hundred and three, one thousand eight hundred and four, one thousand eight hundred and five, one thousand eight hundred and six, and one thousand eight hundred and seven, on each and every saw, or annular row of teeth, contained in each and every gin for ginning of cotton, which shall be used in any and every county within the limits of this State, to be paid annually by the person owning or using the same.

VI. *And be it further enacted*, That it shall be the duty of all persons, for the year one thousand eight hundred and three, and for every year thereafter to the year one thousand eight hundred and seven, inclusive, at the time of making returns of their taxable property, also to make returns, on oath, to the Justice of the peace appointed to take lists of the same, of the number of saws, or annular rows of teeth, contained in each and every gin for cleaning cotton which shall, at the time of giving in, be in his, her or their possession, for the purpose of being used in the respective years for which the same is returned; and on failure thereof, shall be liable to the same penalties he, she or they shall be liable to for failing to make return of other taxable property. And the Sheriffs of the several counties of this State, are hereby authorized and empowered to collect, for each and every year, for the term aforesaid, at the time of collecting other taxes, the said tax of two shillings and sixpence on each and every saw, or annular row of teeth, contained in any gin or gins, in their respective counties, within each and every year, every person is or are liable to pay a tax under and in pursuance of this act, in the same manner and under the same rules and regulations as are prescribed for the collection of other taxes; and he shall account for and pay the same at the proper office, under the same regulations and penalties as are prescribed for his accounting for and paying the public taxes of this State, deducting and reserving to himself a commission of six per cent. as allowed for the collection of other taxes.

VII. *And be it further enacted*, That the Sheriffs of this State shall be bound to collect the taxes herein laid, for the years herein mentioned, from all persons who shall use any saw gin within their respective counties, notwithstanding the same shall not be returned in any list.

VIII. *And be it further enacted*, That the Treasurer for the State shall pay the said Miller and Whitney, their agent or attorney, legally authorized by letter of attorney, under their and each of their hands and seals, or their executors or administrators, the amount of the tax herein laid for the year one thousand eight hundred and two, which shall be paid into his office by the several Sheriffs of this State as required by this act, without any deduction or abatement whatever, on the first day of December, one thousand eight hundred and three; and shall also pay on every first day of November thereafter, for the term hereinafter mentioned, the sum which shall be annually paid into his office for the tax on cotton-gins laid by this act, and directed to be collected, to said Miller and Whitney, or their attorney legally authorized as aforesaid, or their executors or administrators. And the said Treasurer is hereby authorized, empowered and directed to take and use the same measures for enforcing the payment of the taxes herein laid, and directed to be collected by the several Sheriffs of this State, as he is authorized and empowered to take for enforcing the payment into the Public Treasury of other public taxes: *Provided nevertheless*, that the said Eli Whitney and Phineas Miller, their executors or administrators, by themselves or their attorney authorized, and empowered under hand and seal for that purpose, on or before the twentieth day of June next, make and execute a deed of assignment, bargain and sale and release, to the Comptroller, for and on behalf of the State of North-Carolina, of their patent right to the exclusive making, using and vending the said machine and new invention of the saw-gin, within the limits of this State, and of all other improvements and amendments within the limits of the same, which they or either of them shall make or discover in the construction of the said machine, or the principles of the invention of the saw-gin: *And provided also*, that the said Miller and Whitney, their administrators or executors, by their said deed, agree to refund all such sums of money, notes of hand or obligations, which they or either of them, or either of their agents or attorneys, may have received for licence or licences to use the said machine, from any citizen or other person within this State; the same to be refunded to the respective persons, or their representatives, from whom the same was received; and shall also engage to deliver at the town of Wilmington, free of expence, one of the said machines for the use of this State, of the most approved lize and construction fit for use.

Provided nevertheless, That nothing herein contained, shall be extended, or meant to give to any citizen, or other person or persons within the limits of this State, a right of making or selling for exportation, or exporting beyond the limits of the United States, any of the machines aforesaid, or of any of the parts thereof. *And provided also*, that if at any time hereafter, it shall appear, that any person or persons, other than the said Whitney and Miller, are rightfully and legally entitled to the patent-right of making, using and vending said machines or saw-gins, now claimed by said Whitney and Miller, and the citizens of this State, or any of them, shall thereby become liable to pay any other sum or sums than those expressed in this act, that then and in that case, the contract entered into by this State for the purchase of said Whitney and Miller's patent-right aforesaid, shall be void; and the said Whitney and Miller shall moreover be held accountable for all and every sum or sums recovered against any of the citizens of this State as aforesaid; and that these conditions be expressed in the deed of assignment, bargain and sale and release to the Comptroller, before mentioned.

AN ACT

To amend the several Land Laws in this State, so far as respects Surveys being made and returned into the Secretary's Office.

WHEREAS by an act of the General Assembly of this State, passed last session, all lands entered previous to the first day of January, 1798, that may have been paid for as by law directed, and not surveyed and returned into the Secretary's Office by the first day of December, 1802, are declared lapsed lands to the State, which in many instances will tend to the great injury of the good citizens of this State: For remedy whereof,

Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That all bona fide entries of lands made in this State, previous to the first day of January, 1798, which have been paid for, shall have until the first day of January, 1804, to have said lands surveyed and returned into the Secretary's Office; and all such lands not surveyed and returned into the Secretary's Office by the day aforesaid, shall become void, and are hereby declared lapsed lands to the State.