

BY AUTHORITY
Law of the United States.

AN ACT

Laying duties on notes of banks, bankers and certain companies, on notes, bonds and obligations discounted by banks, bankers and certain companies, and on bills of exchange of certain descriptions.

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, throughout the United States, the several stamp duties following, viz: For every skin or piece of vellum, or parchment, or sheet or piece of paper, upon which shall be written or printed any or either of the instruments of writing following, to wit: On any promissory note or notes payable either to bearer or order, issued by any of the banks or companies, who issue and discount notes, bonds or obligations, either incorporated or not incorporated, which now are or may hereafter be established in the United States, or any banker or bankers, according to the following scale, viz:

- If not exceeding one dollar, one cent.
- If above one dollar, and not exceeding two dollars, two cents.
- If above two and not exceeding three dollars, three cents.
- If above three and not exceeding five dollars, five cents.
- If above five and not exceeding ten dollars, ten cents.
- If above ten and not exceeding twenty dollars, twenty cents.
- If above twenty and not exceeding fifty dollars, fifty cents.
- If above fifty and not exceeding one hundred dollars, one dollar.
- If above one hundred and not exceeding five hundred dollars, five dollars.
- If above five hundred and not exceeding one thousand dollars, ten dollars.
- If above one thousand dollars, fifty dollars.

On any bond, obligation or promissory note or notes not issued by any bank, companies or banker as aforesaid, discounted by any such bank, companies or banker, and on any foreign or inland bill or bills of exchange above fifty dollars, and having one or more endorsements, according to the following scale, viz:

- If not exceeding one hundred dollars, five cents.
- If above one hundred and not exceeding two hundred dollars, ten cents.
- If above two hundred and not exceeding five hundred dollars, twenty-five cents.
- If above five hundred and not exceeding one thousand dollars, seventy-five cents.
- If above one thousand and not exceeding two thousand dollars, one dollar.
- If above two thousand and not exceeding three thousand dollars, one dollar and fifty cents.
- If above three thousand and not exceeding four thousand dollars, two dollars.
- If above four thousand and not exceeding five thousand dollars, two dollars and fifty cents.
- If above five thousand and not exceeding seven thousand dollars, three dollars and fifty cents.
- If above seven thousand and not exceeding eight thousand dollars, four dollars.
- If above eight thousand dollars, five dollars.

Provided, That nothing herein contained shall be construed to charge with a duty or require to be stamped any treasury or other note or notes issued for the use or benefit of the United States, in pursuance of any act of Congress, or to any draft or bill drawn by the Treasurer of the United States, or any check payable at sight upon any bank, company or banker as aforesaid, or to charge with a duty any second or other copy of a set of exchange.

Sec. 2. And be it further enacted, That in respect to any stamp on any of the notes of the banks or companies aforesaid, now established or which may hereafter be established within the United States, it shall be lawful for the Secretary of the Treasury to agree to an annual composition in lieu of such stamp duty, with any of the said banks or companies, of one and a half per centum on the amount of the annual dividend made by such banks to their stockholders respectively.

Sec. 3. And be it further enacted, That the several duties aforesaid shall be levied, collected, received and accounted for, by and under the immediate direction and management of the collector appointed under the act entitled "an act for the assessment and collection of direct taxes and internal duties," within their respective districts, subject to the superintendence, control and direction of the Treasury Department, according to the respective authorities & duties of the officers thereof.

Sec. 4. And be it further enacted, That it shall be the duty of the commissioner of the revenue to cause to be provided so many marks and stamps

different from each other, as shall correspond with the several rates of duty aforesaid; that is to say, one mark or stamp for each distinct rate of duty; with which marks and stamps respectively shall be marked or stamped all vellum, parchment or paper, upon which shall be written or printed all or any of the several instruments, writings, matters and things herein before enumerated and charged, according to the nature and descriptions of each of the said instruments, writings, matters and things as are herein before specified and described; which said several marks and stamps shall be notified by a public notification or advertisement, to be issued by the commissioner of the revenue, & inser ed in at least one newspaper printed in each state, and for not less than three months before the said last day of December next, to the end that all persons may have due notice thereof; and which said marks and stamps, or any of them, shall or may be altered or renewed from time to time as the said commissioner of the revenue shall think fit, so that like public notification hereof be made, for a term not less than three months before such new stamps or marks shall begin to be used.

Sec. 5. And be it further enacted, That when any person or persons shall deposit any vellum, parchment, or paper at the office of any collector aforesaid, accompanying the same with a list which shall specify the number and denomination of the stamps or marks which are to be thereto affixed, it shall be the duty of the said collector to transmit the same to the office of the commissioner of the revenue, where such paper, parchment, & vellum, shall be properly marked or stamped, and forthwith sent back to the said collector, who shall thereupon collect the duties, and deliver the vellum, parchment and paper, pursuant to the order of the person from whom it was received.

Sec. 6. And be it further enacted, That if any person or persons shall write or print, or cause to be written or printed upon any unstamped vellum, parchment, or paper, (with intent fraudulently to evade the duties imposed by this act) any of the matters and things for which the said vellum, parchment or paper is hereby charged to pay any duty, or shall write or print, or cause to be written or printed, any matter or thing upon any vellum, parchment, or paper that shall be marked or stamped for any lower duty than the duty by this act payable, or shall write or print, or cause to be written or printed on vellum, parchment or paper duly stamped any matters or things in respect whereof a duty is payable as aforesaid, at a distance from the stamps or marks impressed upon the said vellum, parchment or paper, or with intent fraudulently to evade the duties imposed by this act, or shall write or print or cause to be written or printed any matters or things in respect whereof a duty is payable as aforesaid, before such paper, parchment or paper shall have been again duly marked or stamped according to this act, such person so offending shall for every such offence forfeit the sum of one hundred dollars— and in case any clerk, officer or person, who, in respect of any public office or employment, is or shall be authorized or instructed to make, write or print any instruments or writings by this act charged to pay a duty as aforesaid, shall be guilty of any fraud, or practice to defraud or deprive the United States of any duty by this act payable, by making, writing, or printing any such instrument, or writing, or causing the same to be made, written, or printed upon vellum, parchment or paper not marked or stamped according to this act (or upon vellum, parchment, or paper marked or stamped with any mark or stamp which he shall know to be counterfeit) or by writing or printing any such instrument or other writing upon vellum, parchment or paper that shall be marked or stamped for a lower duty as aforesaid, every such clerk, officer, or person so guilty, and being thereof lawfully convicted, shall, instead of the penalty aforesaid, forfeit and pay the sum of five hundred dollars: and, if any officer of the United States, shall, in addition thereto forfeit his office, and be disabled to hold or enjoy the same for the future.

Sec. 7. And be it further enacted, That no instrument or writing whatever, charged by this act with the payment of a duty as aforesaid, shall be pleaded or given in evidence in any court, or admitted in any court to be available in law or equity, unless the same shall be stamped or marked as aforesaid: Provided, That if any such instrument or writing shall have been written or printed upon vellum, parchment or paper, not marked or stamped according to this act, or upon vellum, parchment or paper marked or stamped

for a lower duty than ought to be paid upon the same, then and in such case, it shall be lawful for the person or persons holding such instrument or writing, to pay to the collector within whose collection district such person or persons shall reside, the duty chargeable by law on such instrument or writing, together with ten dollars in addition thereto, which duty and additional sum of ten dollars, such collector is hereby authorized and required to receive, and without fee or reward to endorse a receipt therefor under his hand, upon some part of such instrument or writing, after which endorsement and not otherwise, such instrument or writing shall be to all intents and purposes as valid and available, as if the same had been or were stamped or marked, as by this act required. The sums thus received by each collector in virtue of this section, shall be accounted for and paid over in the same manner as other moneys received for stamp duties, and in such form and under such regulations as shall be prescribed by the Treasury Department. And if any person with intent to defraud the United States of any sum of moneys, directed to be paid by this act, shall counterfeit or forge, or cause or procure to be counterfeited or forged, any receipt or endorsement provided for and directed by this section, or shall utter, pass away, vend or offer in evidence in any court of justice, any such forged or counterfeit receipt or endorsement, knowing the same to be forged or counterfeited, then every person so offending and being thereof convicted in due form of law, shall be adjudged to be guilty of a misdemeanor, and shall be subject to be fined in any sum not exceeding one thousand dollars, and to be imprisoned for any term not exceeding seven years.

Sec. 8. And be it further enacted, That from and after the last day of December next, no bank or companies aforesaid now established, or which shall be hereafter established, which shall not have compounded for the duty hereby required, shall issue any bank bill or promissory note, unless upon paper duly stamped and whereupon the respective duties shall have been paid; and if the officer of any such bank, or any person or persons employed therein, shall thereafter issue any bill or note not duly stamped as aforesaid, he or they shall forfeit and pay a fine equal to the value of the bill or note so issued.

Sec. 9. And be it further enacted, That every person who shall be employed for the marking or stamping of vellum, parchment or paper, as aforesaid, before his acting in the marking or stamping of the said vellum, parchment or paper, shall take the following oath or affirmation: "I [insert here the name of the person] do solemnly swear (or affirm as the case may be) that I will, according to the best of my knowledge and skill, faithfully, honestly and carefully, execute the trust reposed in me, and will truly mark or stamp all vellum, parchment or paper, which I shall be required or directed to mark or stamp, & will render a true and exact account thereof, to the proper officer or officers."

Sec. 10. And be it further enacted, That the said collectors shall, from time to time for the better execution of their several duties and trusts, observe and execute such directions as they respectively shall, from time to time, receive from the department of the treasury; which department shall take care that the several parts of the United States shall from time to time be sufficiently furnished with vellum, parchment and paper, stamped or marked as aforesaid, so that the citizens thereof may have it in their election to buy the same of the officers or persons to be employed in and about the execution of this act at the usual or most common rates above the said duty, or to bring their own vellum, parchment or paper to be marked or stamped as aforesaid.

Sec. 11. And be it further enacted, That whenever any person, other than officers employed in collecting the revenue of the United States, shall apply to any collector aforesaid at the office of such collector for the purchase at one time, of any quantity of vellum, parchment or paper, stamped and marked in the manner aforesaid, the whole amount of the duties on which quantity shall be ten dollars or upwards, such collector shall be and hereby is authorized and required, to deliver to such person such quantity of vellum parchment or paper stamped as aforesaid; and the said person paying down the amount of the said duties, after deducting therefrom seven and one half per centum, on such amount, which deduction, the said collector is hereby authorized and required to allow.

Sec. 12. And be it further enacted, That all the paper wanted for the purposes of this act, excepting paper for bank notes, shall be furnished at the expense of the United States by the secretary of the treasury, who is hereby authorized to employ annually a sufficient sum for that purpose, which sum, as well as an annual sum of twenty thousand dollars, for defraying the expenses of dies and of stamping the paper shall be paid out of any moneys in the treasury not otherwise appropriated.

Sec. 13. 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 aforesaid, within whose district any such fine, penalty or forfeiture, shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States and the other moiety thereof to the use of the person who, if a collector, aforesaid, shall first discover, if other than a collector aforesaid, 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 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.

Sec. 14. 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.

HENRY CLAY,
Speaker of the House of Representatives.
E. GERRY,
Vice-President of the United States, and
President of the Senate.

July 2, 1813.—Approved,
JAMES MADISON.

Sec. 15. 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.

HENRY CLAY,
Speaker of the House of Representatives.
E. GERRY,
Vice-President of the United States, and
President of the Senate.

July 2, 1813.—Approved,
JAMES MADISON.

New Boot and Shoe Store.

CLARK & BACON,
RESPECTFULLY inform the Ladies and Gentlemen of Raleigh, that they have taken the House lately occupied by Mr. Wm. Mason, and opposite Mr. Robert Cannon's Store, in Fayetteville Street; where they will constantly keep on hand, Boots of the first quality, Gentlemen's, Ladies' & Misses' Morocco and Leather Shoes. They flatter themselves that they will be able to please the public, as their Stock has been laid in of the best Northern Leather.

SHERIFF'S SALE.

THERE WILL BE SOLD in the town of Wayneville, Haywood county, on Saturday the 23d day of October next, thirty five thousand acres of land in said county, the property of Heuger, lying on the waters of Pigeon River, or so much thereof as will satisfy the taxes due thereon for the year 1811, and cost of advertising.

DAN M'DOWELL, Sheriff.
August 15, 1813.

NEGROES FOR SALE.

A LIKELY Negro Fellow, a little turned 30, who is not only an excellent hand at plantation-work, but who is a good tough capenter, and his wife about the same age who is a capital Cook and House Servant. These Negroes are sold because their Owners are too old and easy to manage them.

FEMALE ACADEMY.

A N Academy is opened in Lewisburg, Franklin county, where young ladies are instructed in Reading, Writing, English Grammar, Arithmetic, Geography, Astronomy, Painting and Music; Also, useful and decorative Needle Work, of almost every description. — Reading, Writing, English Grammar, Arithmetic and plain work, fifty dollars per annum. Reading, Writing, English Grammar, Arithmetic, Geography, Astronomy & Ornamental Needle Work fifty dollars per annum. Music, fifty dollars per annum. — Painting, twenty five dollars per annum.

The above mentioned terms to be paid half yearly in advance.

North-Carolina, Beaufort County.

Court of Pleas and Quarter Sessions,
June Term, 1813.

Henry Stikney } Orig. Attach't Default.
Henry N. Rogers. }

IT appearing to the Court, that Henry N. Rogers is not an inhabitant of this State, Ordered, that public notice be given for three months in the Raleigh Register, that unless he the said Henry N. Rogers appears and replies, and pleads to said suit, that Judgment by default final will be entered up at the next term against him.

North-Carolina, Beaufort County.

Court of Pleas and Quarter Sessions,
June Term, 1813.

Hadrianus Va Noorden } Orig. Attach't Default.
Garraghus & Marshall. }

IT appearing to this Court, that Garraghus & Marshall are not inhabitants of this State, Ordered, that public notice be given for three months in the Raleigh Register, that unless they appear and reply, and plead to this suit, that Judgment final by default will be entered up at the next term against them.

TREASURY DEPARTMENT,
Revenue Office, August 20, 1813.
Public Notice is hereby given, in pursuance of the Act of Congress, passed on the second day of August, one thousand eight hundred and thirteen, entitled "An Act laying duties on notes of banks, bankers and certain companies, on notes, bonds and obligations discounted by banks, bankers and certain companies, and on bills of exchange of certain descriptions," that from and after the last day of December next, there will be levied, collected and paid, throughout the United States, the several Stamp Duties following, viz:

- For every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be written or printed any or either of the instruments of writing following, to wit: On any promissory note or notes payable either to bearer or order, issued by any of the banks or companies who issue and discount notes, bonds or obligations, either incorporated or not incorporated, which now are or may hereafter be established in the United States, or by any banker or bankers, (in case such company, banker or bankers, shall not agree with the Secretary of the Treasury to an annual composition in lieu of such duties, of one and a half per centum on the amount of their annual dividends) according to the following scale, viz:

- If not exceeding one dollar, one cent.
- If above one dollar, and not exceeding two dollars, two cents.
- If above two and not exceeding three dollars, three cents.
- If above three and not exceeding five dollars, five cents.
- If above five and not exceeding ten dollars, ten cents.
- If above ten and not exceeding twenty dollars, twenty cents.
- If above twenty and not exceeding fifty dollars, fifty cents.
- If above fifty and not exceeding one hundred dollars, one dollar.
- If above one hundred and not exceeding five hundred dollars, five dollars.
- If above five hundred and not exceeding one thousand dollars, ten dollars.
- If above one thousand dollars, fifty dollars.

On any bond, obligation or promissory note or notes not issued by any bank, companies or banker as aforesaid, discounted by any such bank, companies or banker, and on any foreign or inland bill or bills of exchange above fifty dollars, and having one or more endorsements, according to the following scale, viz:

- If not exceeding one hundred dollars, five cents.
- If above one hundred and not exceeding two hundred dollars, ten cents.
- If above two hundred and not exceeding five hundred dollars, twenty-five cents.
- If above five hundred and not exceeding one thousand dollars, seventy-five cents.
- If above one thousand and not exceeding two thousand dollars, one dollar.
- If above two thousand and not exceeding three thousand dollars, one dollar and fifty cents.
- If above three thousand and not exceeding four thousand dollars, two dollars.
- If above four thousand and not exceeding five thousand dollars, two dollars and fifty cents.
- If above five thousand and not exceeding seven thousand dollars, three dollars and fifty cents.
- If above seven thousand and not exceeding eight thousand dollars, four dollars.
- If above eight thousand dollars, five dollars.

All which said Stamps have for their legend, the duty as above specified, with the device of an Eagle bearing a shield. All Treasury, or other notes, issued for the use or benefit of the United States, in pursuance of any act of Congress, or drafts or bills drawn by the Treasurer of the United States, or checks payable at sight upon any bank, company or banker, are exempted from duty, and are not required to be stamped; and no duty is charged on a second or other copy of a set of exchange.

When any person shall deposit any vellum, parchment or paper, at the office of a Collector, accompanying the same with a list specifying the number and denomination of the stamps which are to be thereto affixed, it will be the duty of the Collector to transmit the same to the office of Commissioner of Revenue, where such paper, parchment & vellum will be properly marked or stamped, and forthwith sent back to the collector, who will deliver the same, pursuant to the order of the person from whom it was received.

Stamps on paper will be transmitted from this office to the collectors, who will deliver the same, on the payment of the duty, to the person applying therefor. In case of stamps required on vellum or parchment, the vellum or parchment must invariably be transmitted, through a collector, to this office, whence it will be returned stamped to the collector, subject, on the payment of the duty, to the order of the person from whom it was received.

Any person, other than an officer employed in collecting the revenue of the United States, who shall apply to a collector at his office for the purchase at one time of a quantity of stamped vellum, parchment or paper, the duties on which shall amount to ten dollars or upwards, shall receive from him such quantity of vellum, parchment or paper on said person paying down the amount of said duties, after deducting therefrom seven and one half per centum thereon.

Given under my hand at Washington, the day and year above mentioned.
SAMUEL H. SMITH,
Commissioner of the Revenue.

LIME.
Persons wanting Lime, may be supplied with from one to thirty bushels, on application to J. Gales's Printing Office.
Sep. 2.