

1780. JUNE.

L A W S O F M A R Y L A N D.

C H A P.
VIII.

execution of their trust herein, and no naval-officer shall clear out any ship or other vessel after the time herein limited, without punctual payment of said duties, under the penalty of paying the same himself; and all duties on marriage licences and ordinary licences shall be received by the clerks of the several counties, and be by them accounted for annually, on or before the first day of November in each year, and the office bonds of such clerks respectively shall be liable for the due execution of their trust herein; and each of the above officers shall be entitled to a commission of four *per cent.* on all monies by them received and paid, as above directed, and shall be liable to pay fifteen *per cent.* interest in case of failure in payment; and all monies arising or payable for registering of vessels, or granting letters of marque and reprisal, shall be immediately paid into the treasury by order of the governor and council.

Captains, &c.
to give an account, &c.

X. AND BE IT ENACTED; That all captains or other persons entering or clearing out vessels, shall and are hereby obliged to give an account on oath, to the naval-officer of the district, of their whole cargo, and particularly to mention all rum, wine, and other articles of import, and also all articles of export, liable to pay duty in virtue of this act; and if any captain or commander of such vessel shall neglect or refuse to do, such vessel shall not be entered or cleared until this act be complied with; and in case the captain or other person owning the articles enumerated in the above table shall, at the time of entry, request the naval-officer to take bond with good security for said duties on entry, it shall and may be lawful for the naval-officer to take such bond, but such ship or vessel importing the same shall not be cleared out until the said bond be discharged.

Persons marrying, &c. to pay, &c.

XI. AND, whereas divers persons, citizens of this state, having considerable property, may hereafter marry without licence; BE IT ENACTED, That every male person, inhabiting or residing within this state, who shall have property above the value of two hundred pounds on the lists of assessment, and shall marry after the first day of November next, without licence, shall be liable to pay twenty-five shillings to the sheriff of his county, to be by him received and accounted for as above directed.

Duty to be paid every three months, &c.

XII. AND BE IT ENACTED, That the duty on all spirit made within this state shall be paid once in three months, by the distiller or person making the same, and such person shall be called upon by the sheriff or collector quarterly, to render account on oath of all spirit by him or her made; and to pay the duty thereon; and in case of neglect or refusal to pay the above sum of twenty-five shillings by any person or persons so married, as also in case of neglect or refusal to pay the above tax imposed on billiard tables or home made spirit, the sheriff or collector of each county may, and he is hereby empowered and required to distrain and sell the effects of the person or persons so refusing or neglecting to make payment, thereby to compel such payment.

In gold or silver, &c.

XIII. AND BE IT ENACTED, That the above duties and taxes shall be payable in gold or silver, or new bills hereafter to be emitted according to the above recommendation of congress; and the payment of the said duties on exports and imports shall commence on the first day of November next, and the payment of all other rates hereby set and imposed on the same first day of November next; and the money arising on the tax in tobacco or wheat aforesaid, and on such duties and rates, if paid in paper bills of the new emission, such bills shall not be re-issued, and if paid in gold or silver, shall be safely kept until a sum sufficient be received to sink one sixth of the said new bills, and then the same shall, by order of the general assembly, be exchanged for the said paper bills to be from time to time brought in and destroyed.

Certain money to be exchanged, &c.

XIV. AND BE IT ENACTED, That where any sum or sums of continental currency shall be paid into the office, on forfeited estates, or in any other manner, in virtue of the acts of assembly of this state, it shall and may be lawful for the governor and the council to exchange the same, if they judge it most for the public emolument; for the new bills to be hereafter emitted, and six tenths of the money arising from forfeited estates shall be applied to the sinking fund, six tenths of any other money so exchanged to the use of the state, and the remaining four tenths to the order and for the use of congress.

Money brought in to be exchanged, &c.

XV. AND BE IT ENACTED, That the money which may be brought into the treasury, by the taxes imposed in virtue of the act, entitled, A supplement to the act for the assessment of property within this state, and which shall remain after payment of debts now owing by the state, shall be exchanged for the new bills, and the treasurer of the western shore, when called on by any creditor of this state for payment, (if he has the money in hand) may make the offer to the creditor to receive payment in new bills, at the rate of one dollar of the new bills for every thirty-three and one third dollars