

C H A P. XX.

Passed 2d of
Feb. 1781.

An ACT to encourage the impostation and manufacturing of salt within this state. Lib. TBH.
No. 1. fol. 356.

C H A P. XXI.

An ACT to prevent frauds and abuses in the collection of public taxes, and to extend the time of payment of the tobacco tax.
Lib. TBH. No. 1. fol. 358.

Preamble.

WHEREAS it is represented to this present general assembly, that divers frauds and abuses have been practised by the sheriffs and collectors of the public taxes, by buying up at a discount certificates for provisions and other certificates allowed by law to be paid in discharge of such taxes, and paying them into the public treasury instead of the money received from the people, and also by buying up tobacco, and that of indifferent quality, to pay the tobacco assessment for the people who may not have paid the same by the last day of September, and exacting money from them at the rate of ninety pounds per hundred, a price greatly exceeding the current market price; for remedy whereof,

After notice,
sheriffs to ac-
count, &c.

II. BE IT ENACTED, by the General Assembly of Maryland, That from and immediately after notice of this act shall be given to the treasurers of the western and eastern shores, all sheriffs and collectors of the public assessment, or other public taxes, shall be obliged to account on oath, to be administered by the said treasurers, or either of them, for all monies received from the inhabitants of this state, or others residing out of the state, having property therein, and shall not have any allowance for certificates above mentioned, unless such sheriff or collector will declare on oath, to be administered as aforesaid, that the said certificates were honestly and *bonâ fide* received from the people of his county, or others liable to pay taxes therein, for monies due or to become due for taxes from the person or persons on whose account the same was received; and such sheriff or collector shall not have any allowance for tobacco paid or offered to be paid by him, unless he will make oath that such tobacco hath been honestly and *bonâ fide* paid him by the people of his county, or others liable to pay taxes therein, for tobacco due from such person or persons on account of the tobacco tax; and any sheriff or collector swearing falsely in the premises contained in any clause of this act, shall be liable to the same prosecution and punishment as in other cases of wilful and corrupt perjury, and shall incur all the disabilities attending such infamous crime.

Time extend-
ed, &c.

III. AND BE IT ENACTED, That the time of payment of the tobacco tax shall be and is hereby extended until the twentieth day of April next; and all persons having already paid money in lieu of such tax, where the same hath not been accounted for in money by the sheriff or collector receiving the same, may hereafter, on or before the time above specified, pay tobacco in full discharge thereof, and shall have credit with the sheriff or collector in his account for public taxes due or to become due for such money so received; and where persons have property liable to taxation in several counties, such person or persons may pay their whole tobacco tax in the county wherein they reside, to the collector of the county in which he resides, unless called upon for the same before the tenth day of April next by the collector of the county where such person does not reside, and in which such property lies, and such payment shall be a full discharge if made in time; provided always, that no tobacco notes shall hereafter be received by any sheriff or collector, where the same is more ancient in point of date than the first day of December, in the year seventeen hundred and seventy-nine; and if any sheriff or collector, who may have received money in lieu of tobacco, shall be dead, or in any other manner out of the office of sheriff or collector, and shall not have accounted as aforesaid, the tobacco may be paid as above mentioned to the sheriff or collector for the time being, and the money shall be repaid by the sheriff or collector receiving the same, his executors and administrators; and if such tobacco be paid by the person or persons heretofore owing the same by the time above specified, all bonds or other contracts for money given by the inhabitants of this state, to the sheriff or collector paying or undertaking to pay the same tobacco tax, shall be absolutely void and of none effect, any law or usage to the contrary notwithstanding.

Bonds, &c. to
be void, &c.

IV. WHEREAS many evil disposed citizens of this state have purchased up tobacco and paid the same to the sheriffs or collectors of this state, for many of the citizens of this state, in discharge of their tobacco tax, without being requested so to do, and have taken bills, bonds or notes, for the payment of greater sums of money than the tobaccos paid to the said sheriff amounted to at the market price at the time of taking the said bill, bond or note; BE IT ENACTED, That all bills, bonds or notes given as aforesaid, shall be void and of none effect, to recover any greater sums of money than