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UNITED STATES. STAMP ACT.

AN ACT laying Duties on Stamped Vellum, Parchment, and Paper.

BE it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the 31st 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 or writings following, viz.

Dls. Cts.

For any certificate of naturalization, — 5

Any licence to practice, or certificate of the admission, enrolment or registry of any counsellor, solicitor, attorney, advocate or proctor, in any court of the United States, — 10

Any grant or letters patent under the Seal or authority of the United States, (except for lands granted for military services) — 4

Any exemplification, or certified copy of any such grant or letters patent, — 3

Any charter party, bottomry, or respondentia bond, — 1

Any receipt or other discharge for, or on account of any legacy, left by any will or other testamentary instrument; or for any share or part of a personal estate, divided by force of any statute of distributions, the amount whereof shall be above the value of fifty dollars, and shall not exceed the value of one hundred dollars, — 25

Where the amount thereof shall exceed the value of one hundred dollars, and shall not exceed five hundred dollars, — 50

And for every further sum of five hundred dollars, the additional sum of — 1

Any policy of insurance, or instrument in nature thereof, whereby any ships, vessels or goods, going from one district to another in the United States, or from the United States to any foreign port or place, shall be insured, to wit: —

— If going from one district to another in the United States, — 25

— If going from the United States to any foreign port or place, when the sum for which insurance is made shall not exceed five hundred dollars, — 25

— And when the sum insured shall exceed five hundred dollars, — 1

Any exemplification of what nature soever, that shall pass the seal of any court, other than such as it may be the duty of the clerk of such court to furnish for the use of the United States; or some particular State, — 50

Any bonds, bills, single or penal, foreign or inland bills of exchange, promissory note, or other note for the security of money, according to the following scale, viz.

— On all bonds, bills, single or penal, foreign or inland bills of exchange, promissory note, or other note, above twenty dollars, and not exceeding one hundred dollars, — 10

— Above one hundred dollars, and not exceeding five hundred dollars, — 25

— Above five hundred and not exceeding one thousand dollars, — 50

— Above one thousand dollars, — 75

Provided, That if any bonds or notes shall be payable at or within sixty days, such bonds or notes shall be subject to only two-fifth parts of the duty aforesaid; And Provided, That notes issued by any of the banks now established, or which hereafter may be established within the United States, shall be subject to a duty according to the following scale: viz. —

On all notes not exceeding fifty dollars, at the rate of three-fifths of a cent for every dollar.

— Above fifty dollars, and not exceeding one hundred dollars, — 50

— Above one hundred dollars, and not exceeding five hundred dollars, — 1

— Above five hundred dollars, — 25

Any protest or other notarial act, Any letter of attorney, except for invalid pensions, or to obtain or sell warrants for lands granted by the United States as bounty for military services performed in the late war, — 25

Any certificate or debenture for drawback of customs or duties, for less than five hundred dollars, — 1

Any certificate or debenture for five hundred dollars, and not exceeding two thousand dollars, — 2

And on every certificate or debenture for more than two thousand dollars, — 3

Any note or bill of lading, for any goods or merchandize to be exported, if from one district to another district of the United States not being in the same state, — 10

— If to be exported to any foreign port or place, — 25

Any inventory or catalogue of any furniture, goods or effects, made in any case required by law, (except in cases of goods and chattels distrained for rent or taxes, and goods taken in virtue of any legal process by any officer) — 50

Any certificate of a share in the bank of the United States, or of any state, or other bank, above twenty dollars, and not exceeding one hundred dollars, — 10

— Above one hundred dollars, — 25

— And for any certificate for every such share under twenty dollars, at the rate of ten cents for one hundred dollars; and the same for any less sum of the amount of the shares expressed in such certificate, Provided, That nothing in this act contained, shall extend to charge with a duty, any legacy left by any will or other testamentary instrument, or any share or part of a personal estate, to be divided by force of any statute of distributions which shall be left to, or divided amongst the wife, children, or grand children of the person deceased intestate; or making such will or testamentary instrument; or any recognizance, bill, bond, or other obligation or contract, which shall be made to or with the U-

nited States, or any state, or for their use respectively.

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

And be it further enacted, That all deeds and writings whatsoever, for the payment of any sum of money, upon the contingency of the loss of any ship, or goods, laden or to be laden on board of any ship, or of damage thereto, shall be construed and adjudged to be policies of insurance, within this act chargeable with the several rates of duty herein before mentioned.

And be it further enacted, That when any vessel, or any goods or merchandize, laden or to be laden on board of any vessel, shall be insured, a policy duly stamped shall be issued, or made out, within the space of three days at farthest; and the insurer or insurers neglecting to make out such policy or policies, within the time aforesaid, shall forfeit the sum of twenty dollars, for every such neglect or offence; and all promissory notes, or other security made for assurance of insurances of ships, goods or merchandizes at sea, or going to sea, in lieu of a policy, are hereby declared void.

And be it further enacted, That every deed, instrument, note, memorandum, letters or other writing, between the captain or master, or owner of any ship or vessel, and any merchant, trader or other person, in respect to the hire or freight of such ship or vessel, for conveyance of any money, goods, wares, merchandize or effects, laden or to be laden on board of such ship or vessel, shall be deemed and adjudged to be a charter party.

And be it further enacted, That every receipt for every sum of money, paid in whole or in part, of any legacy or share of personal estate, distributed as aforesaid, in the cases in which a duty is hereby charged, shall express therein the true sum which shall have been so paid; in default of which, as well the person or persons by whom the same shall have been paid, as the person or persons by whom the same shall have been received, shall severally forfeit and pay the sum of twenty dollars; And every receipt in full, shall be deemed, for the purpose of charging the duties hereby laid, to be for the entire sum of such legacy or share of personal estate, unless it shall be made to appear, that all such part thereof, as may not be expressed in such receipt in full, was, previous thereto, paid, and upon a receipt or receipts, duly marked or stamped, according to the directions of this act.

And be it further enacted, That every counsellor, solicitor, attorney, proctor or advocate, who hath been, or shall be admitted, enrolled or registered, in any court of the United States, before he shall at any time after the said thirty-first day of December next, prosecute, carry on, or defend any action, suit or proceeding in any court of the United States, shall take out a certificate of such admission, enrolment or registry from the clerk or prothonotary of the court, granting such admission; which certificate shall be written on a piece of vellum, parchment or paper, stamped according to the directions of this act; and such clerk or prothonotary shall make entry of such admission, enrolment or registry, in a book to be by him kept for that purpose, to which any person may at reasonable times have access, without fee or

reward:—For which certificate and entry there shall be paid to such clerk or prothonotary, by the supervisor of the revenue for the district wherein such court shall be held, the sum of twenty-five cents.

And be it further enacted, That the receiving a certificate as aforesaid in any one of the courts of the United States, for any one of the said offices, shall be a sufficient admission in all the courts of the same, for that or any other of the said offices, so far as relates to the payment of the duties imposed by this act; any thing herein contained to the contrary notwithstanding.

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 supervisors and inspectors of the revenue, and other officers of inspection, subject to the superintendence, control and direction of the treasury department according to the respective authority and duties of the officers thereof.

And be it further enacted, That it shall be the duty of the secretary of the treasury, to cause to be provided so many marks and stamps, differing 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 description 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 secretary of the treasury, and inserted in at least one newspaper printed in each State, and in the Territory North-West of the Ohio, and for not less than three months before the said thirty-first 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 secretary of the treasury shall think fit, so as like public notification thereof be made, for a term not less than three months, before such new stamps or marks shall begin to be used.

And be it further enacted, That the supervisors of the revenue are hereby empowered and required, forthwith upon demand to them or any of them, made by any person or persons, to stamp or mark any quantities or parcels of vellum, parchment or paper (he or they paying to the supervisors of the revenue respectively, the respective duties hereby directed to be paid for the same) to stamp and mark the same accordingly, without any other fee or reward; which stamp or mark shall be a sufficient discharge for the several and respective duties hereby granted upon the said vellum, parchment or paper, which shall be so stamped or marked.

And be it further enacted, That if any supervisor of the revenue shall fix any such mark or stamp to any vellum, parchment or paper, upon such request or demand as aforesaid, before the several and respective duties thereupon charged by this act, shall be duly answered and paid, or secured to be paid, he shall, for every such offence, forfeit his office, together with the sum of five hundred dollars.

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