

**An act making further provision for the payment of the debts of the United States ...
1790, July the 19th. [Philadelphia] Printed by John Fenno [1790].**

An ACT making further Provision for the Payment of the Debts of the United States.

Act for Payment of Debts

WHEREAS the support of government, and the discharge of the debts of the United States, render it necessary to increase the duties now payable on goods, wares, and merchandize imported:

Sec. 1. Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the first day of January next, there be levied, collected, and paid in addition to the duties now payable on goods, wares and merchandize imported into the United States, thirty-three and one-third cents upon every one hundred cents of such duties.

Sec. 2. And be it further enacted, That from and after the said first day of January next, in addition to the foregoing duties, there be levied, collected, and paid upon the following articles imported into the United States, the several rates following, that is to say:

cents.

On distilled spirits, per gallon, 1□

On Madeira wine, do. 8

On other wines, do. 5

On Molasses, do. □

On bohea tea, per pound, 2

On souchong and other black teas, 4½

On hyson tea, 5□

On other green tea, 4□

On coffee, □

On brown sugar, □

On loaf sugar, 1

On all other sugars, $\frac{1}{2}$

On pepper, 5

On pimento, 3

On nutmegs, 25

On mace, 25

On cinnamon, 20

On cloves, $12\frac{1}{2}$

On cassia, 10

On bar, and all other lead, 1

On all coloured cotton goods, 5 per centum ad valorem.

Sec. 3. *And be it further enacted*, That from and after the said first day of January next, the discount of ten per cent. of the duties on goods, wares and merchandize imported in ships or vessels of the United States, be discontinued, and that an addition of ten cents to every one hundred cents of the duties made payable on like goods, wares and merchandize, be made on all such as shall be imported in any other ships or vessels.

Sec. 4. *And be it further enacted*, That the said additional duties shall be collected by the same officers, and under the same regulations as are by law established for the collection of other duties imposed on goods, wares and merchandize imported into the United States.

Sec. 5. *And be it further enacted*, That from and after the first day of December next, the duty cents.

On imported cables, for every 112 pounds, shall be 150

And on tarred cordage, for do. 150

And on untarred cordage and yarn, do. 180

And on twine or pack thread, 400

And all other duties on the said articles shall then cease.

2

Sec. 6. *And be it further enacted*, That from and after the said first day of January next, the duties now payable on salted and pickled fish, shall cease; and that in lieu of the duties on fish, there shall be paid at the rate of six and two-thirds per cent. on the value thereof.

Sec. 7. *And be it further enacted*, That from and after the said first day of January, there shall be allowed and paid as a drawback upon all spirits distilled within the United States, from molasses, and which shall be exported to any foreign port or place without the limits of the United States, at the rate of three cents. for every gallon of such spirits, not more than ten per cent. under proof, according to Dicas's hydrometer: *Provided* it shall be made to appear to the proper officer of the customs, that the molasses from which such spirits were distilled, was imported after the first day of January next, and that the duties thereon were paid or secured according to law. And from and after the first day of January next, there shall be allowed and paid upon every quintal of dried fish, and upon every barrel of salted fish, and upon every barrel of salted provisions, salted within the United States, and exported to any foreign port or place without the limits thereof, six cents.

Sec. 8. *And be it further enacted*, That where duties by this or any former act, are imposed, or drawbacks allowed on any specific quantity of goods, wares and merchandize, the same shall be deemed to apply in proportion to any quantity less than such specific quantity.

Sec. 9. *And be it further enacted*, That from and after the said first day of January next, the stores of ships or vessels, the cloaths, books, household furniture, and the tools or implements of persons who come to reside in the United States, philosophical apparatus for any seminary of learning, all goods intended to be re-exported to a foreign port or place in the same ship or vessel in which they shall be imported; and generally, all articles of the growth, product or manufacture of the United States, shall be exempted from the payment of duties, any thing in this or any former act to the contrary notwithstanding.

Sec. 10. *And be it further enacted*, That all duties which by virtue of the act, entitled, "An Act for laying a duty on goods, wares and merchandizes imported into the United States," passed the fourth day of July, one thousand seven hundred and eighty-nine, accrued between the time specified in the

said act for the commencement of the said duties, and the respective times when the collectors entered upon the duties of their respective offices in the several districts, be, and they are hereby remitted and discharged; and that in any case in which they may have been paid to the United States, restitution thereof shall be made.

Sec. 11. *And be it further enacted*, That the sixth section of the act passed the fourth day of July 1789, entitled, "An Act for laying a duty on goods, wares and merchandizes imported into the United States," be, and the same is hereby repealed; and that the several duties imposed by that act, as well as those imposed by the present act, shall continue to be collected and paid, until the several sums for which they are pledged shall be fully discharged: *Provided* that nothing herein contained shall be construed to prevent the Legislature of the United States from substituting other duties or taxes of equal value, to any or all of the said duties and imposts.

1790, July the 19th,

Read the third time and passed the House of Representatives.

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214/17