No. 57.

FEBRUARY 9, 1808.

Read the first and second time, and committed to a committee of the whole House, on Friday next.

A Bill,

For extending the terms of credit on revenue bonds in certain cases, and for other purposes.

1 Sec. 1. *BE it enacted by the senate and house of representatives of*
2 *the United States of America, in congress assembled,* That the pay-
3 ment of all bonds given for duties on the importation of coffee,
4 sugar, pepper, indigo, cocoa, and wine paying a duty of twenty-
5 three cents per gallon, which remain unpaid at the passing of
6 this act, and have or may become due, subsequent to the 22d of
7 December last, and whilst the act entitled "An act laying an embar-
8 go on all ships and vessels in the ports of the United States," shall
9 continue in force, may be suspended during the continuance of the
10 said act, on the terms and conditions hereinafter provided: *Provided,*
11 That such extension of credit shall not apply to the duties due

for any of the above described articles, which, either have been re-exported, or are not entitled to be exported with benefit of drawback, nor to any which have been, or will be sold by the importer.

Sec. 2. *And be it further enacted*, That the persons entitled to the extension of credit, allowed by the preceding section, shall, in order to enjoy its benefit, take up, or have cancelled, the bonds heretofore given for duties, on which the extension of credit is allowed, and give to the collector new bonds, with one or more sureties, to the satisfaction of said collector, for the sums of their former bonds respectively, payable whenever the act, entitled "An act laying an embargo on all ships and vessels in the ports and harbours of the United States," shall no longer be in force: which bonds shall be accepted by the collectors respectively, upon the terms following, that is to say, the goods for the duties whereon such bonds shall be accepted, shall be deposited at the expense and risk of the importer, or importers, parties to the said bonds, in one or more store-house or store-houses, in the same manner as is now provided for the deposit of teas, by the 62d section of the act entitled "An act to regulate the collection of duties on imports and tonnage," but no delivery of the said goods, or of part thereof, shall be made to the owners thereof, unless the duties on so much thereof, as may, on the application of the owners, be thus delivered, shall have been paid. And whenever the sum specified in any of the bonds taken by virtue of this section, shall become due and remain unpaid more than forty-five days, so much of the said deposited goods as may be necessary, shall be sold by the collector at public sale, and the proceeds thereof,

24 after deducting the charges of safekeeping and sale thereof, shall
25 be applied to the payment of such sum, rendering the overplus aris-
26 ing on such sale and the residue of the goods so deposited, if any
27 there be, to the person or persons, by whom such a deposit shall
28 have been made, or to his or their agent or lawful representative. But
29 if the proceeds of such sale shall not be sufficient to pay the duties
30 and charges, or if any of the goods shall, whilst deposited, be de-
31 stroyed, stolen, lost or damaged, the bonds taken by virtue of this
32 section, for the payment of duties on such goods, shall be proceeded
33 with, in all respects, like other bonds taken by collectors for duties
34 due to the United States.

1 Sec. 3. *And be it further enacted*, That whenever any goods,
2 wares or merchandise, which, being entitled to be exported with
3 benefit of drawback, had, prior to the 22d day of December last,
4 been actually laden on board a vessel, and inspected under the su-
5 perintendence of a proper officer, in conformity with the provisions
6 of the 76th section of the act, entitled "An act to regulate the col-
7 lection of duties on imports and tonnage," have been detained un-
8 der the act laying an embargo on all ships and vessels in the ports
9 and harbours of the United States, so as to prevent the actual ex-
10 portation of such goods, wares and merchandise, the payment of
11 bonds given for duties on the importation of the same, may, to
12 an amount equal to that of such duties, and no farther, be sus-
13 pended during the continuance of the last mentioned act, in the
14 same manner, and on the same terms and conditions, as is provided
15 by the preceding section for bonds given for duties on certain spe-

16 cified articles: *Provided*, that the owners of such goods, wares, and
17 merchandise, shall surrender any debentures which might pre-
18 viously have been granted for the drawback of duties on the same.

1 Sec. 4. *And be it further enacted*, That the persons entitled to
2 the extension of credit allowed by the next preceding section, may,
3 at their option, either deposit the goods, wares and merchandise,
4 in a store or store houses, or leave the same on board the vessel
5 on which the same have been laden; the said goods, wares and
6 merchandise being in either case secured in the same manner as is
7 provided for goods deposited in conformity with the second section
8 of this act: *Provided always*, that whenever it may be lawful to ex-
9 port such goods, wares or merchandise, it shall be necessary that
10 the same should again be inspected by a proper officer on board
11 the vessel in which the same shall be exported, in order to en-
12 title the exporter to the benefit of drawback: nor shall any de-
13 bentures for drawback of duties on such goods, wares and merchan-
14 dise be issued or paid, until after the actual exportation of the same:
15 *And provided also*, that nothing herein contained shall be construed
16 to prevent the owners of such goods, wares and merchandise, who
17 may not claim the extension of credit allowed by this act, and who
18 have not received debentures for the drawback of duties on the
19 same, from landing and keeping in their possession any such goods,
20 wares or merchandise.