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KENT NEWS—*EXTRA*.

MAY 3, 1845.

Law of Maryland.

No. 281.

[BY AUTHORITY.]

An act imposing duties on Promissory Notes, Bills of Exchange, Specialities and other Instruments of Writing, to aid in paying the debts of the State.

Section 1. *Be it enacted by the General Assembly of Maryland*, That from and after the tenth day of May next, there shall be levied, collected and paid in this State, the several stamp duties following: for every skin or piece of vellum, or parchment, or sheet or piece of paper or other material, upon which shall be printed or written any or either of the instruments of writing following to wit: on any bond, obligation, single bill or promissory note or notes, made or executed in this State above one hundred dollars, and note made or issued by any incorporated bank of this State, and on any foreign or inland bill of Exchange or other evidence of debt above one hundred dollars, whether endorsed or otherwise, whether made or issued by any incorporated institution, individual or firm, according to the folowing scale, that is to say—If notexceeding two hundred dollars, ten cents; if above two hundred dollars and not exceeding three hundred dollars, fifteen cents; if above three hundred dollars and not exceeding five hundred dollars, twenty five cents; if above five hundred dollars and not exceeding one thousand dollers, fifty cents; if above one thousand dollars and not exceeding fifteen hundred dollars, seventy five cents; if above fifteen hundred dollars and not exceeding two thousand dollars, one dollar; if above two thousand dollars and not exceeding three thousand dollars, one dollar and fifty cents; if above three thousand dollars and not exceeding four thousand dollars, two dollars; if above four thousand dollars and not exceeding five thousand dollars, two dollars and fifty cents; if above five thousand dollars and not exceeding seven thousand dollars, three dollars and fifty cents; if above seven thousand dollars and not exceeding eight thousand dollars, four dollars; if above eight thousand dollars and not exceeding ten thousand dollars, five dollars and fifty cents; and if above ten thousand dollars, six dollars:—Provided that nothing herein contained shall be construed to charge with a duty; or to require to be stamped any Bond of this State, or certificate of debt issued by this State, in pursuance of any law of this State or any certificate or other evidence of the debt of the city of Baltimore, or any other of the incorporated towns or cities in this State, or the certificates of the stock of the Banks, or other incorporated institutions of this State, or to any check payable at sight, upon any Bank, Company or Banker in this State, or to charge with a duty, any second, or other copy of a bill of Exchange.

Sec. 2. *And be it enacted*, That it shall be the duty of the Commissioner of Loans, or of some officer to be appointed by the Governor, 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, or other material upon which shall be written or printed, all or any of the instruments, writings, matters or things herein before enumerated and charged according to the nature and description thereof, which said several marks and stamps shall be notified by a public notification of advertisement, to be issued by the Commissioner of Loans, or other officer to be appointed by the Governor as aforesaid, and inserted in at least two newspapers, printed in the city of Baltimore, and one newspaper in each county in this State, where a newspaper is printed, and for not less than thirty days before the said tenth day of May next, to the end, that all persons may have due notice thereof, and which said marks and stamps shall and may be altered or renewed from time to time, as the said Commissioner of Loans, or other officer to be appointed by the Governor, shall think fit. So that like public notification thereof be made, before such new stamps or marks shall begin to be used.

Sec. 3. *And be it enacted*, That all the paper, parchment, or vellum or other material required for the purposes of this act, shall be furnished at the expense of this State, by the Treasurer thereof, who is hereby authorised to expend annually a sufficient sum for that purpose, and for defraying the expense of stamping, as required by this act.

Sec. 4. *And be it enacted*, That the paper, parchment, vellum or other material, when so stamped under the direction of the Commissioner of Loans or other officer to be appointed by the Governor, shall be by the said Commissioner of Loans or other officer, distributed to the clerks of the several Counties of this State, and of Howard District and of the city of Baltimore, in convenient and necessary quantities, taking duplicate receipts from the said clerks of the same one of which receipts shall be forthwith transmitted to the Treasurer of this State; the said stamps to be accounted for by the said clerks in the manner hereinafter directed.

Sec. 5. *And be it enacted*, That when any person or persons shall desire to have vellum, parchment, paper, or other material stamped or marked, so that the same may be afterwards used by him or them, as though he or they had obtained the said vellum, parchment, paper, or other material, already stamped or marked from the clerk of the county Court, the city Court of Baltimore, or of Howard District Court, as is herein provided, such person or persons shall present the said vellum, parchment, paper or other material to the said Commissioner of Loans, or Officer to be appointed by the Governor, who shall, upon receiving from such person or persons, the amount of the duties, chargeable thereupon stamp or mark the said paper, parchment, vellum, or other material with such stamps or marks as the said person or persons may require,—provided, that nothing in this section contained, shall authorise a stamp or mark to be put upon any of the instruments, whether written or printed, enumerated in this act, after the same shall have been perfected and executed, and it shall be the duty of the said Commissioner of Loans, or officer to be appointed by the Governor, on the first days of June, September, December and March, in each and every year, after the passage of this act, to account with and pay over to the Treasurer of this State, all sum or sums of money received under the provisions of this section, and on failure, so to account and pay over, within ten days from the days above limited for that purpose, the Treasurer shall give notice thereof to the Deputy of the Attorney General for the City of Baltimore, whose duty it shall be, to put the bond of such Commissioner of Loans, or Officer appointed by the Governor in suit for the use of this State which shall be liable therefor, as for any other dafault of tha principal obligor or obligors therein, and a recovery shall be had upon the said bond for the whole amount due thereupon with interest at the rate of ten per centum per annum from the time of such default.

Sec. 6. *And be it enacted*, That whenever any person or persons shall apply to any of the said clerks, for the purchase at one time, of any quantity of vellum, parchment, paper, or other material, stamped and marked in the manner aforesaid, the whole amount of the duties on which quantity shall be ten dollars or upwards, such clerk shall be, and he is hereby authorised and required to deliver to such person or persons, such quantity of vellum, parchment, paper, or other material stamped as aforesaid, the said person or persons paying down the amount of the said duties, after deducting therefrom seven and one half per centum on such amount, which deduction the said clerk is hereby authorised and required to allow

Sec. 7. *And be it enacted*, That if any person or persons shall write or print or cause to be written or printed, upon any unstamped vellum parchment, paper or other material, with (intent fradulently to evade the duties imposed by this act) and of the matters and things for which the said vellum, parchment, paper or other material, is hereby charged to pay any duty, or shall write or print, or cause to be written or printed any matter or thing, upon any vellum, parchment, paper or other material, than shall be marked or stamped for any lower duty than the duty by this act payable, or shall write or print, or cause to be written or printed on vellum, parchment, paper or other material, duly stamped, any matters or things, in respect whereof a duty is payable as aforesaid, at a distance from the stamps or marks, impressed upon the said vellum, parchment, paper, or other material, with intent again to use the said stamps, vellum, parchment, paper or other material, or with intent fraudulently to evade the duties imposed by this act, or shall write or print, or cause to be written or printed any matters or things, in respect whereof a duty is payable, on any piece of stamped vellum, parchment, paper or other material, whereon shall have been before written or printed any other matter or things in respect whereof a duty is payable by this act, before such vellum, parchment, paper or other material shall have been again duly stamped or marked according to this act, every such person so offending shall, for every such offence, forfeit the sum of one hundred dollars, to be recovered by indictment or information in the county Court of the county, or of Howard District, or in the city Court of Baltimore, one moiety thereof to the use of this State, and the other moiety thereof to the use of the informer, who shall be a competent witness upon the trial of such indictment or information.

Sec. 8. *And be it enacted*, That no instrument of writing whatsoever, charged by this act with the payment of a duty as aforesaid, shall be placed or given in evidence in any Court of this State, or admitted in any such Court, to be available in law or in equity, or shall be valid or available for any purpose whatever, unless the same shall stamped or marked as aforesaid. Provided, that if any such instrument of writing shall have been written or printed, upon vellum, parchment, paper, or other material not marked or stamped according to this act, or upon vellum, parchment, paper, or other material, marked or stamped for a lower duty, than ought to be paid upon the same, then and in such a case, it shall be lawful for the person or persons, holding such instrument, to make oath or affirmation, as the case may be, that at the time of making or receiving such instrument of writing, the said holder or holders thereof did not know of the requisition of this act, requiring the said instrument to be stamped or marked, as herein provided, or that if he, she or they did know of such requisitions, that the said instrument of writing was made or received through inadvertence of forgetfulness thereof, and no intention to evade the provisions of this act, and to pay to the clerk of the county or of Howard District, or of the city Court of Baltimore, as the case may be, the duty chargeable by law on such instrument or writing, together with ten dollaas in addition thereto, which duty and additional sum, such clerk is hereby authorised and required to receive and to endorse or receipt therefor under his hand, upon some part of such instrument or writing, and he shall also endorse thereon the oath or affirmation to be taken as aforesaid after which endorsements and not otherwise, such instrument or writing shall be, to all intents and purposes, as valid and available, as if the same had been, or were stamped or marked, as by this act required. And if any person with intent to defraud this State, of any sum or sums of money, directed to be paid by this act, shall counterfeit or forge, or cause or procure to be counterfeited or forged any receipt or endorsement provided and directed by this act, or shall, with the intent aforesaid, counterfeit or forge, or cause or procure to be counterfeited or forged, any stamp or mark provided for and directed by this Act, or shall utter, pass away, vend or offer in evidence in any Court of Justice, any such forged or counterfeited receipt or endorsement or mark or stamp, knowing the same to be forged or counterfeited, then every person so offending and being thereof convicted in due form of law, shall be adjudged to be guilty of a misdemeanor and shall be subject to be fined in any sum, not exceeding one thousand dollars, and to be imprisoned for any term not exceeding seven years at the discretion of the Court.

Sec. 9. *And be it enacted*, That it shall be the duty of the said clerks, on the first days of June, September, December & March in each and every year after the passage of this act to account with and pay over to the Treasurer of this State all sum or sums of money received by them under the provisions of this Act, including the additional sums, which they may receive under the last preceeing section, after deducting therefrom, a commission of one per centum upon the amount so paid over, as a compensation for their services, and the said account, which shall be verified by the oath or affirmation of the said Clerk, shall show the amount and number of stamps or marks remaining in their hands; and in case the said clerks shall fail to account and pay as aforesaid, within thirty days from the days above limited for that purpose, the Treasurer shall give notice thereof to the deputy of the Attorney General for the proper county, district or city, whose duty it shall be to put the bond of such clerk in suit, for the use of this State, which shall be liable therefor, as for any other default of the principal obligor or obligors therein, and a recovery shall be had upon the said bond for the whole amount of stamps sent or delivered by the Commissioners, or other officer to the said clerk, with interest at the rate of ten per centum per annum, from the time of such default; and a recovery upon the bonds of any of the said clerks, for any default under the provisions of this act shall be evidence of misbehaviour in office and ipso facto remove such clerk from office, which thereupon shall be filled by the Governor, as prescribed by the Constitution and laws of this State.

Sec. 10. *And be it enacted*, That if any persons or persons at the time of the repeal, or expiration of this act, shall have on hand any quantity of vellum, parchment, paper, or other material stamped or marked, in the manner aforesaid, of which no use shall have been made, such person or persons, upon returning the same to the Treasurer of this State, shall be entitled to receive duties on such vellum, parchment, paper, or other material, so returned as aforesaid.

Sec. 11. *And be it enacted*, That there shall be paid to the Commissioner of Loans, or other office to be appointed by the Governor, as a compensation for the services imposed upon him by this act, the sum of seven hundred and fifty dollars, and he is hereby authorised to employ one Clerk at a salary not exceeding five hundred dollars and an Assistant, either from year to year, or from time to time, as may be necessary at an annual expense not exceeding five hundred dollars, and the said Commissioner of Loans or other Officer to be appointed by the Governor, shall give bond in a penalty and with condition, and surety to be prescribed by and approved by the Governor for the faithful performance of all the duties imposed upon such Commissioner of Loans, or other Officer by the provisions of this act.

Sec. 12. *And be it enacted*, That every person, who shall be employed for the making or stamping of vellum, parchment, paper or other material as aforesaid, shall, before his acting in the making or stamping thereof, take an oath or affirmation, that he will, according to the best of his knowledge and skill, faithfully, honestly and carefully execute the trust imposed in him, and will truly mark or stamp all vellum, parchment, paper or other material, which he shall be required or directed to mark or stamp, and will render a true and exact account thereof to the proper officer or officers.

Sec. 13. *And be it enacted*, That nothin herein contained shall be taken or held to prohibit the printing or purchase of the blank forms of any of the instruments of writing herein enumerated, provided the same, before being used, are marked or stamped as by this act required.

Sec. 14. *And be it enacted*, That this act shall continue and be in force until the first day of May, in the year One Thousand Eight Hundred and Forty Eight.

Sec. 15. *And be it enacted*, That the several clerks of the county courts, the clerk of Howard District court, and the clerk of Baltimore city court, shall on or before the tenth day of May next, give bond with securities approved by the said courts respectively, or one of the Judges thereof, and in the penalties hereinafter mentioned, conditioned for the faithful performance of the duties imposed upon the said clerks by the provisions of this act, and for the payment by them into the Treasury of this State, of all sums of money, which they may receive by virtue thereof, at the periods hereinbefore limited for that purpose, that is to say, the penalty of the bond of the clerk of Baltimore county court shall be twenty thousand dollars, that of the clerk of Baltimore city court shall be twenty thousand dollars, and the penalties of the bonds of each of the other clerks mentioned in this act, shall be five thousand dollars, which said bonds shall be executed, filed and recorded, in the same manner as the bonds of such clerks are now required to be executed, filed and recorded.

D. CLAUDE,
Treasurer of Maryland.

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