

**WHOLESALE DEALERS AND RETAILERS GRADUATING DUTIES**  
**Act of Apr. 7, 1830, P.L. 387, No. 193**

Cl. 72

AN ACT

Graduating the duties upon wholesale dealers and retailers of merchandize, and prescribing the mode of issuing licenses and collecting said duties.

Section 1. Be it enacted by the Senate and House of Representatives of the commonwealth of Pennsylvania in general assembly met, and it is hereby enacted by the authority of the same, That every person who shall deal in the selling of any goods, wares and merchandise, wines or distilled liquors, drugs or medicines, except such as are the growth, produce or manufacture of the United States, and except such as are sold by auctioneers, under licenses or commissions granted to them pursuant to law, and by licensed tavern keepers, shall on or before the first day of September, 1830, and on or before the first day of May in each year thereafter, take out from the treasurer of the proper city or county a license for vending such foreign merchandise or liquors, which license shall be in the following form, to wit: "----- County, ss.----- has paid to me for the use of the commonwealth, ----- dollars, which entitles him to wholesale or retail foreign merchandise and liquors as a wholesale dealer or a retailer of foreign merchandise and liquors of the ----- class, within the county of ----- for one year from the first day of September, (or May as the case may be), 18--- A B Treasurer of ----- county." Provided always, That the sale of liquors shall not be hereby authorized in measures less than those of one quart, and that nothing herein contained shall be construed to extend to physicians, apothecaries, surgeons or chemists as to any wines or spirituous liquors which they may use in the preparation or making up of medicines for sick, lame or disordered persons: And provided also, That the licenses issued on the first of September next, shall be for the term of eight months, and expire on the first day of May ensuing, and be paid for that period in proportion to the rates for such licenses hereafter fixed by this act, and at the expiration of said time all such licenses shall be issued from the first day of May, for the term of one year, unless in case of wholesale dealer or a retailer commencing after said date, as provided hereafter by this act: Provided, That nothing in this act shall be taken or construed so as to require the importer of foreign goods disposing of the same in the form in which said goods are imported, to take out a license for vending the same.

Section 7. And be it further enacted by the authority aforesaid, That it shall be the duty of the Auditor General to charge the treasurers of the said cities or counties with the amount payable by the several persons mentioned in said lists, from the payment of which the said treasurers shall be exonerated only by procuring satisfactory evidence to the accounting department that the person or persons so returned

were not wholesale dealers and retailers of foreign merchandise or liquors, according to the true intent and meaning of this act, or that it was impracticable to collect and recover the same.

Section 8. And be it further enacted by the authority aforesaid, That it shall be the duty of the proper city or county treasurer, on the first day of October, in this year, and on the first day of June in each year hereafter, to make out a correct list of all those who have not paid the duty and obtained license, and it shall be the duty of such city or county treasurer to institute a suit against such delinquents, under the directions of the second section of the act of March 4, 1824, entitled "A supplement to the act laying a duty on retailers of foreign merchandise," and the percentage recoverable by the said city or county treasurer, from the delinquents for his own use as a compensation for his services in the suits aforesaid, shall be five per cent; in lieu of the ten authorized by the above act.

Section 9. And be it further enacted by the authority aforesaid, That the said county and city treasurers respectively, once in each year, to wit, on or before the second Tuesday of December, shall settle their accounts with the Auditor General, and pay over to the State Treasurer all moneys received by them from dealers in foreign merchandise, in pursuance of this act, deducting therefrom a commission similar to what is now allowed for the payment of moneys arising from tavern licenses, and such settlement and all the remedies and duties in relation thereto, shall be regulated by the provisions of the third section of the act of March 12, 1825, entitled "An act more effectually to secure the collection of the revenue from tavern licenses, and for other purposes."