

Revised Statutes of 1846 (EXCERPT)
OF AUCTIONEERS, AND OF DUTIES UPON SALES AT AUCTION.

446.31 Auction duties; articles subject, amount.

Sec. 31. The following articles, and no others, shall be subject to the payment of the following duties, if sold at auction:

1. All ardent spirits, wines, and intoxicating liquors, whether foreign or domestic, shall be liable to the payment of a duty of 2 1/2 per cent.

2. All goods, wares, and merchandise of every description imported from any place without the United States, shall be liable to the payment of a duty of 1 1/2 per cent at each and every time they are so exposed for sale.

History: R.S. 1846, Ch. 21;—CL 1857, 978;—CL 1871, 1163;—How. 1272;—CL 1897, 5337;—CL 1915, 7026;—CL 1929, 9674;—CL 1948, 446.31.