

**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