



*New York State Archives*

**New York Colony Treasurer's Office Accounts Relating to  
Excise Tax of the Colony of New York A3191**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	This series consists of loose documents, on which is recorded the amount of excise tax collected on the retail sale of alcoholic beverages in the various counties during a given year. In most documents, the names of commissioners collecting the excise tax in each county are listed along with the amount collected.
<b>Creator:</b>	New York (Colony). Treasurer's Office
<b>Title:</b>	Accounts relating to excise tax of the Colony of New York
<b>Quantity:</b>	0.1 cubic feet
<b>Inclusive Date:</b>	1715-1733
<b>Series:</b>	A3191

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## Administrative History

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Chapter 81 of the laws of the Colony of New York, enacted in 1699 to take effect in May of 1700, established duties on the import of distilled liquors and wines into the province. The same act also placed an excise tax on the retail sale of liquor in quantities less than five gallons and on each barrel of beer or cider sold. By virtue of Chapter 284, enacted in 1714, the colonial council appointed one or more commissioners to oversee the collection of the excise tax in each county within the province. Successive appointments were made by the council extending through the year 1738.

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## Scope and Content Note

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This series consists of loose documents, on which is recorded the amount of excise tax collected on the retail sale of alcoholic beverages in the various counties during a given year. In most documents, the names of commissioners collecting the excise tax in each county are listed along with the amount collected. In others, only the amount collected is recorded. Names of individual retailers of alcoholic beverages are not typically listed, with one exception. A lone

document lists retailers in Kings, Ulster, and Dutchess Counties along with the amount of excise tax paid during the period from November 1, 1717 to November 1, 1718.

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## Use of Records

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### Access Restrictions

There are no restrictions regarding access to or use of the material.

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## Access Terms

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- Finance, Public--New York (State)
- Accounting
- Accounts
- New York (State)
- Taxation