

Case No. 16,383. UNITED STATES V. STEEN & CWERGIUS' FACTORY.
[6 Ben. 172.]¹

District Court, E. D. New York.

July, 1872.

FORFEITURE—DISTILLING SPIRITS—VINEGAR FACTORY.

Under the forty-fourth section of the internal revenue act of July 20, 1868 (15 Stat 142), and the joint resolution of the same date, if a person, having a wash and also a still on his premises, capable of distilling, does there distill fermented liquors, his premises not being an authorized distillery, all the personal property found in the premises is forfeited, notwithstanding that the product of the establishment be not distilled spirits, but vinegar.

{This was an information of forfeiture against Steen & Cwergius' Factory for keeping an unauthorized distillery.}

BENEDICT, District Judge. By section 44 of the internal revenue act of July 20, 1868, any person (described by section 59) who produces distilled spirits, or who brews or makes mash, wort, or wash fit for distillation or for the production of spirits, or who, by any process of vaporization, separates alcoholic spirits from any fermented substance, or who makes or keeps mash, wort, or wash, and has in his possession a still, not having paid special tax, or given bond, forfeits all the personal property found in the distillery. The joint resolution of July 20, 1868, has no effect to authorize the distillation, by any person, of fermented liquor, except in an authorized distillery. And as the uncontradicted evidence showed that the claimant did have a wash and also a still, on his premises, capable of distilling, and did there distill fermented liquors, the same not being an authorized distillery, the property proceeded against became forfeited, notwithstanding the fact that the product of his establishment was not distilled spirits, but only vinegar.

There must, therefore, be judgment on the verdict.

¹ [Reported by Robert D. Benedict, Esq., and here reprinted by permission.]