

FOREWORD

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UNITED STATES STATUTES AT LARGE

Volume 13

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DENNIS & CO., INC.

BY AUTHORITY OF CONGRESS.

THE
Statutes at Large, Treaties,
AND
PROCLAMATIONS,
OF THE
UNITED STATES OF AMERICA.

FROM
DECEMBER 1863, TO DECEMBER 1865.

Arranged in Chronological Order and carefully collated with the
Originals at Washington.

WITH
REFERENCES TO THE MATTER OF EACH ACT AND TO THE SUBSEQUENT
ACTS ON THE SAME SUBJECT.

EDITED BY
GEORGE P. SANGER,
COUNSELLOR AT LAW.

The rights and interest of the United States in the stereotype plates from which this work is printed, are hereby recognized, acknowledged, and declared by the publishers, according to the provisions of the joint resolution of Congress, passed March 3, 1845.

VOL. XIII.

BOSTON:
LITTLE, BROWN AND COMPANY.

1866.



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ADVERTISEMENT.

IN publishing the following Laws, the same plan has been adopted that was prescribed in the Joint Resolution of Congress of March 3, 1845, authorizing a subscription to the edition of all the Laws of the United States published by us. A close examination of this volume will disclose some apparent errors in the Laws as here printed; but as we procure a careful collation with the records at Washington by an experienced reader of the Department of State, and scrupulously follow the original, any seeming errors must be attributed to the Rolls, and not to us. Where anything absolutely necessary to the sense is omitted in the Rolls, it is inserted in the text, enclosed in brackets.

We intend to publish annually, and as soon after the close of each Session of Congress as is possible, the Acts of that Session, in a similar form and with a similar arrangement.

It will be seen, by the following extract from the Act of Congress, August 8th, 1846, and Joint Resolution of September 26, 1850, that our edition has been sanctioned by Congress, and is the OFFICIAL EDITION.

"And whereas said edition of the said LAWS AND TREATIES OF THE UNITED STATES *has been carefully collated and compared with the original Rolls in the Archives of the Government*, under the inspection and supervision of the *Attorney-General of the United States*, as duly certified by that officer: therefore, *Be it further enacted*, that said edition of the LAWS AND TREATIES OF THE UNITED STATES, published by LITTLE & BROWN, is hereby declared to be competent evidence of the several Public and Private Acts of Congress, and of the several Treaties therein contained, in all the Courts of Law and Equity and Maritime Jurisdiction, and in all the Tribunals and Public Offices of the United States and of the several States, *without any further proof or authentication thereof*. APPROVED, August 8, 1846."

"*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of State be authorized and directed to contract with LITTLE & BROWN to furnish their annual Statutes at Large, printed in conformity with the plan adopted by Congress in eighteen hundred and forty-five, instead of the edition usually issued by his order, under the act of Congress of April twentieth, eighteen hundred and eighteen, and which conforms to an edition of the laws now out of use.—APPROVED, September 26, 1850."

LITTLE, BROWN AND COMPANY.

BOSTON, January, 1866.

Entered according to Act of Congress, in the year 1866, by

LITTLE, BROWN AND COMPANY,

In the Clerk's Office of the District Court of the District of Massachusetts.

gress; and may, at his discretion, issue bonds or treasury notes authorized by this act, in payment for any requisitions for materials or supplies which shall have been made by the appropriate department or offices upon the treasury of the United States, on receiving notice in writing through the department or office making the requisition, that the owner of the claim for which the requisition is issued desires to subscribe for an amount of loan that will cover said requisition, or any part thereof; and all bonds or other obligations issued under this act shall be exempt from taxation by or under state or municipal authority.

Bonds may be issued for supplies.

Exempt from taxation.

SEC. 3. *And be it further enacted*, That all the provisions of the act entitled "An act to provide ways and means for the support of the government, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, in relation to forms, inscriptions, devices, and the printing, attestation, sealing, signing, and counterfeiting thereof, with such others as are applicable, shall apply to the bonds and other obligations issued under this act: *Provided*, That nothing herein contained shall be construed as authorizing the issue of legal-tender notes in any form; and a sum, not exceeding one per centum of the amount of bonds and other obligations issued under this act, is hereby appropriated to pay the expense of preparing and issuing the same, and disposing thereof.

Form of notes, &c.
1864, ch. 172.
Ante, p. 218.

Legal tenders not authorized hereby.

Appropriation for expenses

APPROVED, March 3, 1865.

CHAP. LXXVIII. — *An Act to amend an Act entitled "An Act to provide Internal Revenue to support the Government, to pay Interest on the Public Debt, and for other Purposes," approved June thirtieth, eighteen hundred and sixty-four.*

March 3, 1865.
1864, ch. 173.
Ante, p. 223.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, be, and the same is hereby, amended as hereinafter set forth, namely: —

That section four be amended by striking out the word "five," and inserting in lieu thereof the word "ten."

Number of agents.

That section eight be amended by striking out, after the words "within each of which the," the words "Secretary of the Treasury, whenever there shall be a vacancy, or the public interest shall require, shall appoint, with the approval of the said commissioner, one assistant assessor, who shall be a resident of the district of said assessor," and inserting in lieu thereof the words "assessor, whenever there shall be a vacancy, shall appoint, with the approval of said commissioner, one or more assistant assessor[s], who shall be a resident of such assessment district."

Assessors to appoint assistants.

Ante, p. 224.

That section fourteen be amended by striking out the word "fifty," and inserting in lieu thereof the words "twenty-five."

Penalty for not making returns.

That section twenty-five be amended by inserting after the words "four hundred thousand dollars," the words "and not exceeding one million of dollars, and one eighth of one per centum on all sums above one million of dollars;" by inserting after the words "reasonable charges for," the word "advertising;" and by striking out all of the first proviso; and by striking out the word "further" in the second proviso.

Commissions of collectors.

Ante, p. 232.

That section twenty-six be amended by striking out the word "apportionment," and inserting in lieu thereof the word "appointment."

That section twenty-eight be amended by striking out all after the enacting clause, and inserting in lieu thereof the words "That each of said collectors shall, within twenty days after receiving his annual collection list from the assessors, give notice, by advertisement published in each county in his collection district, in one newspaper printed in such county, if any such there be, and by notifications to be posted up in at least four public places in each county in his collection district, that the said duties have become due and payable, and state the time and place within said county

Collector to give notice when and where taxes are payable.

Ante, pp. 232, 233.

at which he or his deputy will attend to receive the same, which time shall not be less than ten days after such notification. And if any person shall neglect to pay, as aforesaid, for more than ten days, it shall be the duty of the collector or his deputy to issue to such person a notice, to be left at his dwelling or usual place of business, or be sent by mail, demanding the payment of said duties or taxes, stating the amount thereof, with a fee of twenty cents for the issuing and service of such notice, and with four cents for each mile actually and necessarily travelled in serving the same. And if such person shall not pay the duties or taxes, and the fee of twenty cents and mileage as aforesaid, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said duties or taxes, and fee of twenty cents and mileage, with a penalty of ten per centum additional upon the amount of duties. And with respect to all such duties or taxes as are not included in the annual lists aforesaid, and all taxes and duties the collection of which is not otherwise provided for in this act, it shall be the duty of each collector, in person or by deputy, to demand payment thereof, in the manner last mentioned, within ten days from and after receiving the list thereof from the assessor, or within twenty days from and after the expiration of the time within which such duty or tax should have been paid; and if the annual or other duties shall not be paid within ten days from and after such demand therefor, it shall be lawful for such collector, or his deputies, to proceed to collect the said duties or taxes, with ten per centum additional thereto, as aforesaid, by distraint and sale of the goods, chattels, or effects of the persons delinquent as aforesaid. And in case of distraint it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, or usual place of business, with some person of suitable age and discretion, if any such can be found, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be published in some newspaper within the county wherein said distraint is made, if there is a newspaper published in said county, or to be publicly posted up at the post-office, if there be one within five miles, nearest to the residence of the person whose property shall be distrained, and in not less than two other public places, which notice shall specify the articles distrained, and the time and place for the sale thereof, which time shall not be less than ten nor more than twenty days from the date of such notification, [and] the place proposed for sale not more than five miles distant from the place of making such distraint. And in any case in which any person, bank, association, company, or corporation required by law to make return to the commissioner of internal revenue shall refuse or neglect to make such return within the time specified, the amount of circulation, deposit, and capital, or either, shall be estimated by the proper assessor or assistant assessor, and shall be certified by him to the commissioner. And in all cases in which the person, bank, association, company, or corporation required by law to make payment of taxes to the commissioner, shall neglect or refuse to make such payment within the time required, the commissioner shall certify the amount of tax due by such person, bank, association, or corporation, with all the penalties, additions, and expenses accruing, to the collector of the proper district, who shall collect the same by distraint and sale, as in other cases. And the same proceedings may be had to enforce the collection of taxes which have already accrued and which still remain unpaid. And if any person, bank, association, company, or corporation, liable to pay any duty, shall neglect or refuse to pay the same after demand, the amount shall be a lien in favor of the United States from the time it was due until paid, with the interests, penalties, and costs that may accrue in addition thereto, upon all

Notice to those neglecting to pay.

Costs.

If not paid after notice, to be collected with costs and penalty.

Demand for taxes, &c., not in annual list.

Collection by distraint and sale.

Proceedings in case of distraint.

When returns are not made to commissioner.

Tax, how collected.

Amount due to be a lien.

property and rights to property; and the collector, after demand, may levy or by warrant may authorize a deputy collector to levy upon all property and rights to property belonging to such person, bank, association, company, or corporation, or on which the said lien exists, for the payment of the sum due as aforesaid, with interest and penalty for non-payment, and also of such further sum as shall be sufficient for the fees, costs, and expenses of such levy. And in all cases of sale, the certificate of such sale by the collector shall have the same effect as is prescribed by the one hundred and nineteenth section of the act to which this is an amendment. And all persons and officers of companies or corporations are required, on demand of a collector or deputy collector about to distrain or having distrained on any property and rights of property, to exhibit all books containing or supposed to contain evidence or statements relating to the subject or subjects of distraint, or the property or rights of property liable to distraint for the tax so due as aforesaid: *Provided*, That in any case of distraint for the payment of the duties or taxes aforesaid, the goods, chattels, or effects so distrained shall and may be restored to the owner or possessor, if prior to the sale payment of the amount due or tender thereof shall be made to the proper officer charged with the collection of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing, advertising, and keeping [the] goods, chattels, or effects so distrained, as may be prescribed by the commissioner of internal revenue; but in case of non-payment or tender as aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects at public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects shall have been distrained: *Provided, further*, That there shall be exempt from distraint the tools or implements of a trade or profession, one cow, arms, and provisions, and household furniture kept for use, school-books, and apparel necessary for a family."

That section thirty-eight be amended by striking therefrom the words "thirty-five," and inserting in lieu thereof the words "thirty-six."

That section forty be amended by inserting after the words "appointment of a successor," the words: "*Provided*, That in case it shall appear to the Secretary of the Treasury that the interest of the government shall so require, he may, by his order, direct said duties to be performed by such other one of the said deputies as he may in such order designate."

That section fifty-two be amended by inserting before the words "That all assessors," the words "And be it further enacted;" by inserting after the word "deputies," the words "revenue agents;" and by striking out after the word "charged" the word "and," and inserting in lieu thereof the word "or."

That section fifty-three be amended by inserting after the word "distiller," where it first occurs, the words "before distilling any spirits;" by striking out after the word "any," and preceding the words "still or stills," the word "additional;" by striking out after the word "used," and preceding the words "shall be erected," the words "as aforesaid," and inserting in lieu thereof the words "for distilling;" and by inserting after the words "shall be erected," the words "or used."

That section fifty-four be amended by striking out the words "the same," and inserting in lieu thereof the words "and owning the same, and owning the building used as a distillery, and the land on which the same is located, and if the building or land is leased, the terms and conditions of the lease;" and by striking out the word "one," and inserting in lieu thereof the word "three."

That section fifty-five be amended by inserting after the words "said

Levy.

Effect of certificate of sale.

Books to be exhibited.

When and how goods distrained may be restored.

Overplus to be returned.

Exempt from distraint.

Vacancy in office of collector.

Ante, p. 239.

Oaths.

Ante, p. 242.

Ante, p. 242.

Application for license as a distiller.

Tax a lien on spirits distilled, &c.

duties shall be a lien," the words "on the spirit distilled and;" and by adding at the end of the first proviso the words "except when made and used in the manufacture of vinegar or acetic acid, in which case the duties shall be collected on the basis of the actual proof."

"Gallon" to mean what.
Ante, p. 248.

That section fifty-six be amended by adding at the end of the section the following words, to wit: "and in all sales of spirits hereafter made, where not otherwise specially agreed, a gallon shall be taken to be a gallon of first proof, according to the standard set forth and declared for the inspection and gauging of spirits throughout the United States."

Brandy from grapes, &c.
Ante, p. 244

That section fifty-seven be amended by striking out the words "twenty-five," in the last proviso, and inserting "fifty" in its place; and by adding to the said proviso the following words, "and distilled from apples or peaches, shall pay one dollar and fifty cents per gallon."

Duty on certain spirits.

That section fifty-nine be amended by striking out the words "so inspected and," and also "forthwith," in the last clause of the first sentence; and by adding to the said sentence, after the word "warehouse," the words "before the day prescribed by law for making return of the same;" and by striking out the words "one hundred," and inserting in lieu thereof the words "three hundred."

Penalty for changing inspection mark.

That section sixty-one be amended by striking out after the words "and all," the words "refined coal oil," and inserting in lieu thereof the words "distilled or refined coal oil, distillate benzoin or benzole;" also by inserting after the word "warehouse," and before the words "and no drawback," the following words, "and the same fees shall be paid for exports as are charged to exporters for like services in the custom-house;" and by inserting after the words "redistilled," and before the words "for export," the words "or canned."

Coal oil may be placed in warehouse, &c.
Ante, p. 245.

Penalty upon brewers and distillers.

That section sixty-eight be amended by inserting after the word "suits" the words "and shall be deemed guilty of a misdemeanor, and be subject to imprisonment for a term not exceeding one year;" and that the proviso to said section be amended by adding after the words "forfeiture shall have" the word "been;" and by striking out the word "the" where it occurs the second time before the word "nature."

Ante, p. 248.

Disposition of goods of peddler seized, &c.

That section seventy-four be amended by striking out the word "or" after the word "with," and inserting, in lieu thereof, the word "one;" and by striking out the words "and hold the same until the license is produced," and inserting in lieu thereof the words "and the assessor of the district in which the seizure has occurred may, on ten days' notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling-house, require such peddler to show cause, if any he has, why the horses, wagon, and contents, pack, bundle, or basket so seized shall not be forfeited; and, in case no sufficient cause is shown, the assessor may direct a forfeiture, and issue an order to the collector or to any deputy collector of the district for the sale of the property so forfeited; and one half of the same, after payment of the expenses of the proceedings, shall be paid to the officer making the seizure, and the other half thereof to the collector for the use of the United States."

Ante, p. 249.

Persons who may carry on business as co-partners.

That section seventy-nine be amended by inserting in the first paragraph, after the words "claim agents," the words "patent agents;" by striking out, in the same paragraph, the words "carrying on such," and inserting in lieu thereof the words "may carry on;" by striking out, in the same paragraph, the words "may transact such business:" *Provided*,

Ante, p. 251.

Lottery-ticket dealers.

That no license shall hereafter issue until the managers of a lottery now existing shall give bond, in the sum of one thousand dollars, that the person receiving such license shall not sell any ticket, or supplementary ticket of such lottery which has not been duly stamped according to law; by inserting, in paragraph nine, after the words "other securities," the words "for themselves or others;" by striking from said paragraph the words "and shall make oath or affirmation, according to the form to be

Ante, p. 252.

Brokers.

prescribed by the commissioner of internal revenue, that all their transactions are made for a commission ;" by striking out the proviso at the end of paragraph "twenty-eight ;" by adding to paragraph thirty-two the following proviso : "*Provided, further,* That no man between the ages of twenty and forty-five who is not enrolled for military duty, or regularly exempted from enrolment or draft for physical disability, shall be entitled to a license as a peddler."

Insurance
agents, &c.
Ante, p. 254.
Peddlers.

By striking out all of paragraph "forty-nine," and inserting in lieu thereof the following, to wit:—

"Forty-nine. Miners shall pay for each and every license the sum of ten dollars. Every person, firm, or company who shall employ others in the business of mining for coal, or for gold, silver, copper, lead, iron, zinc, spelter, or other minerals, not having taken out a license as a manufacturer, and no other, shall be regarded as a miner under this act: *Provided,* That this shall not apply to any miner whose receipts from his mine shall not exceed annually one thousand dollars.

Licenses.
Miners.

Proviso.

"Fifty. A license of ten dollars shall be required of every person, firm, or company engaged in the carrying or delivery of money, valuable papers, or any articles for pay, or doing an express business, whose gross receipts therefrom exceed the sum of six hundred dollars per annum. But one license fee of ten dollars shall be required from any one person, firm, or company in respect to all the business to be done by such person, firm, or company on a continuous route, and the payment of such license fee shall cover all business done upon such route by such person, firm, or company, anywhere in the United States; and such license fee shall be required only from the principal in such business, and not from any subordinate.

Express-men.

"Fifty-one. Substitute brokers shall pay one hundred dollars for each and every license, and in addition thereto ten dollars for each substitute procured by him and actually mustered into the military service of the United States. Every person who shall furnish or offer to furnish for pay, fee, or reward, volunteers, representative recruits, or substitutes for men drafted or liable to be drafted, for the military or naval service of the United States, shall be deemed a substitute broker under this act: *Provided, however,* That persons appointed by any state, county, city, township, or district, or the officers thereof, to procure the enlistment of volunteers or substitutes to fill the quota of such state, county, city, township, or district, for the military service of the United States, under the call of the President of the United States, shall not be considered substitute brokers: *And provided, further,* That such person or agent shall receive no compensation except that which is given by such state, county, town, city, or district.

Substitute brokers.

Proviso.

Proviso.

"Fifty-two. Insurance brokers shall pay twenty-five dollars for each license. Any person who shall negotiate or procure insurance in behalf of another person or party for which he shall receive any pay, commission, or compensation, shall be regarded as an insurance broker under this act," and the licenses herein provided for shall take effect on the first day of May next.

Insurance brokers.

That section eighty-one be amended by striking therefrom the words "seventy-three," and inserting in lieu thereof the words "seventy-four," and by striking out the words "to vinters," and inserting in lieu thereof the words "nor to vintners."

Ante, p. 258.

That section eighty-three be amended by inserting after the words "within his district, monthly," the words "within ten days from the twentieth day of each month," and by inserting after the words "such duties within" the word "said," and by striking out after the words "ten days," following the words "after demand in writing delivered to him in person, or left at his house or place of business, or manufactory, or sent by mail."

Manufacturers

That section eighty-four be amended by striking out the words "eighty

first" and inserting in lieu thereof the words "eighty-second," and by striking out the words "eighty-fourth," and inserting in lieu thereof the words "eighty-fifth."

Manufacturers. That section eighty-six be amended by striking out the words "deposit
Freight. at the time of sale," after the words "freight from the place of," and in-
Ante, p. 261. serting in lieu thereof the word "manufacture," and in the next following
paragraph by striking out the word "that" where it first occurs, and
inserting in lieu thereof the word "the."

Manufacturers of tobacco, &c.; That section eighty-seven be amended by striking out after the words
"accurately setting" the word "for," and inserting in lieu thereof the
word "forth," and after the words "description of the manufactured
article," by striking out the words "the proposed market for the same,
whether foreign or domestic," and by inserting after the word "assessor,"
and preceding the word "assistant," the word "or."

Ante, p. 262. That section ninety be amended by striking out all after the enacting
clause and inserting in lieu thereof the following: "That any person,

to make re-
turns, &c., Jan-
uary 1st of each
year;

firm, company, or corporation, now or hereafter engaged in the manufac-
ture of tobacco, snuff, or cigars of any description whatsoever, shall be,
and hereby is, required to make out and deliver to the assistant assessor
of the assessment district a true statement or inventory of the quantity
of each of the different kinds of tobacco, snuff-flour, snuff, cigars, tin-foil,
licorice, and stems held or owned by him or them on the first day of
January of each year, or at the time of commencing business under this
act, setting forth what portion of said goods was manufactured or produced
by him or them, and what was purchased from others, whether chewing,
smoking, fine-cut, shorts, pressed, plug, snuff-flour, or prepared snuff, or
cigars, which statement or inventory shall be verified by the oath or af-
firmation of such person or persons, and be in manner and form as pre-
scribed by the commissioner of internal revenue; and every such person,
company, or corporation shall keep in a book, in such manner and form
as said commissioner may prescribe, an accurate account of all the arti-
cles aforesaid thereafter purchased by him or them, the quantity of tobacco,
snuff, snuff-flour, or cigars, of whatever description sold, consumed, or
removed for consumption or sale, or removed from the place of manufac-
ture; and he or they shall, on or before the tenth day of each month,
furnish to the assistant assessor of the district a true and accurate copy
of the entries in said book during the preceding month, which copy shall
be verified by oath or affirmation; and in case the duties shall not be paid
within five days after demand thereof, the said collector may, on one day's
notice, distrain for the same, with ten per centum additional on the amount
thereof, subject to all the provisions of law relating to licenses, returns,
assessments, payment of taxes, liens, fines, penalties, and forfeitures, not
inconsistent herewith in the case of other manufacturers; and such duty
shall be paid by the manufacturer or the person for whom the goods are
manufactured, as the assessor may deem best for the collection of the
revenue: *Provided*, That it shall be the duty of any manufacturer or

and each
month.

If duties are
not paid.

Tin-foil for cov-
ering tobacco.

Tobacco may
be transferred to
bonded ware-
house.

vendor of tin-foil or other material used in covering manufactured tobacco,
on demand of any officer of internal revenue, to render to such officer a
correct statement, verified by oath or affirmation, of the quantity and
amount of tin-foil or other materials sold or delivered to any person or
persons named in such demand; and in case of refusal or neglect to ren-
der such statement, or of cause to believe such statement to be incorrect
or fraudulent, the assessor of the district may cause an examination of
persons, books, and papers to be made in the same manner as provided in
the fourteenth section of this act: *Provided, further*, That manufactured
tobacco, snuff, or cigars, whether of domestic manufacture or imported,
may be transferred, without payment of the duty, to a bonded warehouse
established in conformity with law and treasury regulations, under such
rules and regulations and upon the execution of such transportation bonds

or other security as the Secretary of the Treasury may prescribe, said bonds or other security to be taken by the collector of the district from which such removal is made; and may be transported from such a warehouse to a bonded warehouse used for the storage of merchandise at any port of entry, and may be withdrawn from bonded warehouse for consumption on payment of the duty, or removed for export to a foreign country without payment of duty, in conformity with the provisions of law relating to the removal of distilled spirits, all the rules, regulations, and conditions of which, so far as applicable, shall apply to tobacco, snuff, or cigars in bonded warehouse. And no drawback shall in any case be allowed upon any manufactured tobacco, snuff, or cigars, upon which any excise duty has been paid, either before or after it has been placed in bonded warehouse."

Tobacco.

No drawback
on tobacco, &c

That section ninety-one be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That all manufactured tobacco, snuff, or cigars, whether of domestic manufacture or imported, shall, before the same is used or removed for consumption, be inspected and weighed by an inspector appointed under the fifty-eighth section of the act to which this is an amendment, who shall mark or affix a stamp upon the box or other package containing such tobacco, snuff, or cigars, in a manner to be prescribed by the commissioner of internal revenue, denoting the kind or form of tobacco and the weight of such package, with the date of inspection and the name of the inspector. The fees of such inspector shall in all cases be paid by the owner of the manufactured tobacco, snuff, or cigars, so inspected and weighed. And the penalties for the fraudulent marking of any box or other package of tobacco, snuff, or cigars, and for any fraudulent attempt to evade the duties on tobacco, snuff, or cigars, so inspected, by changing in any manner the package or the marks thereon, shall be the same as are provided in relation to distilled spirits by existing laws. And all cigars manufactured after the passage of this act shall be packed in boxes. And any manufactured tobacco, snuff, and cigars, whether of domestic manufacture or imported, which shall be sold or pass out of the hands of the manufacturer or importer, except into a bonded warehouse, without the inspection marks or stamps affixed by the inspector, unless otherwise provided, shall be forfeited, and may be seized wherever found, and shall be sold, one half of the proceeds of such sale to be paid to the informer, and the other moiety to the United States. The commissioner of internal revenue shall keep an account of all stamps delivered to the several inspectors; and said inspectors shall also keep an account of all stamps by them used or placed upon boxes containing cigars, and of all tobacco, snuff, and cigars inspected, and the name of the person, firm, or company for whom the same were so inspected, and return to the assessor of the district a separate and distinct account of the same; and also return to the said commissioner on demand all stamps not otherwise accounted for, and shall give a bond for a faithful performance of all the duties to which he may be assigned, and to return or account for all stamps which may be placed in his hands."

Tobacco, snuff,
&c., to be in-
spected, &c.

Fees.

Penalties.

Cigars to be
packed.Certain to-
bacco, &c., to be
forfeited.

Stamps.

That section ninety-two be amended by striking out the words "by this act," and inserting in lieu thereof the words "by law."

That section ninety-four be amended by inserting after the words "pea coal" the words "or coal that will pass through a five-eighth inch, and over a three-eighth inch mesh;" in the paragraph relating to gas, by adding after the words "understood to be," in the first proviso, the words "in addition to the gas consumed by said company or other party;" by inserting in the last proviso in the paragraph on gas, after the words "coal-tar," where they first occur, the words "and ammoniacal liquor;" and by inserting after the words "coal-tar," where they occur the second time in said proviso, the words "and the products of the manufacture of ammo-

Pea coal.

Gas.

Ante, pp. 264, 265.

Naphtha.	niacal liquor ;" by inserting after the word "naphtha," in the paragraph relating to coal illuminating oil, the word "distillate ;" by inserting after the words "returns, assessments," the words "removing to and withdrawing from warehouses ;" by striking from the proviso relating to naphtha, after the word "exceeding," the word "eighty," and inserting in lieu thereof the word "seventy ;" by striking out of the first paragraph relating to "sugar" the words "brown or Muscovado ;" and by striking out of the second paragraph relating to "sugar" the words "all clarified or refined ;" and by striking out of the third paragraph relating to "sugar" the words "all clarified or refined ;" by striking from the paragraph relating to gunpowder the words "at twenty-eight cents per pound or less, a duty of one cent per pound ; when valued above twenty-eight and not exceeding thirty-eight cents per pound, a duty of one and a half cent per pound," and inserting in lieu thereof "at thirty-eight cents per pound or less, five per centum ad valorem ;" and by striking out, in the last line of said paragraph, the word "eight," and inserting in lieu thereof the word "ten ;" by inserting in the paragraph relating to "bill-heads, printed," after the word "circulars," the words "law-blanks, conveyancers' blanks, and other printed forms ;" by adding at the end of the paragraph relating to printed books the words "which shall be paid by the publishers thereof ;" by inserting in the paragraph relating to photographs, after the words "being copies of engravings or works of art," the words "when the same are sold by the producer at wholesale at a price not exceeding
Sugar.	ten cents each, or are ;" by striking from the paragraph relating to "hulls, as launched," the word "launched," and inserting in lieu thereof the words
Ante, p. 266.	"finished, including cabins, inner and upper works ;" by inserting after
Gunpowder.	the word "sewing," in the proviso to the paragraph relating to "sails, tents, awnings, and bags," the words "or pasting ;" by inserting at the end of the paragraph relating to stoves and hollow-ware the following :
Bill-heads, &c.	"On railroad chairs, and railroad, boat, and ship spikes and tubes, made of wrought iron, five dollars per ton ;" by striking out, in the second proviso of the paragraph relating to "rivets," the words "upon which no duty has been assessed or paid," and inserting in lieu thereof the words "the duty to which it was liable ;" and after the word "loops," in the line following, inserting "not having been paid ;" by striking out the paragraph relating to steam-engines, and inserting in lieu thereof the following words :
Photographs.	"On steam, locomotive, and marine engines, including the boilers and all their parts, a duty of five per centum ad valorem : <i>Provided</i> , That when such boilers shall have been once assessed and a duty previously paid thereon, the amount so paid shall be deducted from the duties on the finished engine.
Hulls of vessels.	"On boilers of all kinds, water-tanks, sugar-tanks, oil-stills, sewing-machines, lathes, tools, planes, planing-machines, shafting and gearing, a duty of five per centum ad valorem.
Sails, tents, &c.	"On iron railings, gates, fences, furniture, and statuary, a duty of five per centum ad valorem ;" by adding at the end of the paragraph relating to quicksilver the following : " <i>Provided</i> , That quicksilver may be transferred, without payment of the duty, to a bonded warehouse established in conformity with law and treasury regulations, under such rules and regulations and upon the execution of such transportation bonds or other security as the Secretary of the Treasury may prescribe ; said bonds or other security to be taken by the collector of the district from which such removal is made ; and may be transported from such warehouse to a bonded warehouse used for the storage of merchandise at any port of entry ; and quicksilver so bonded may be withdrawn from the bonded warehouse for consumption on payment of the duty, or removed for export to a foreign country without payment of duty, in conformity with the provisions of law relating to the removal of distilled spirits, all the rules, regulations, and conditions of which, so far as applicable, shall apply to quicksilver
Railroad chairs, &c.	
Ante, p. 268.	
Steam, &c., engines.	
Boilers, tanks, &c.	
Iron railings, gates, &c.	
Quicksilver.	

in bonded warehouse; and no drawback shall in any case be allowed upon any quicksilver upon which any excise duty has been paid, either before or after it has been placed in bonded warehouse;" by adding at the end of the paragraph relating to copper and lead ingots the following proviso: "Provided, however, That brass made of copper and spelter, on which a duty of three per centum ad valorem shall have been assessed and paid, shall be assessed and pay a duty of three per centum on the increased value only thereof;" by inserting in the paragraph relating to rolled brass, after the word "sheets," the words "copper, zinc, and brass nails or rivets;" by adding to the paragraph relating to patent, enamelled, and japanned leather, the words "Provided, That when a duty has been paid on the leather in the rough, the duty shall be assessed and paid only on the increased value;" by striking out all of the first sentence of the proviso in the paragraph relating to wines or liquors, and inserting in lieu thereof the words "Provided, That the return, assessment, collection, and the time of collection of the duties on such wines, and wine made of grapes, shall be subject to the regulations of the commissioner of internal revenue;" by inserting in the paragraph relating to cloth, after the word "felted," the words "articles or;" after the word "warps," in the proviso of said paragraph, by striking out the word "for," and inserting in lieu thereof the words "sold before;" by inserting in the paragraph relating to ready-made clothing, after the word "dress," the words "not otherwise assessed and taxed as such;" and by striking out of the same paragraph all after the words "does not exceed the sum of," and inserting the words "one thousand dollars per annum shall be exempt from duty;" by inserting in the paragraph relating to manufactures of cotton, after the word "cloths," in the first proviso, the words "or articles," and after the word "fabrics," in the second proviso, the words "or articles;" by striking out the words "as aforesaid," where they occur the second time in said proviso, and by inserting at the end of said proviso the words "and when made wholly by the same manufacturer shall be subject to a duty only of five per centum ad valorem;" by striking out in [the] paragraph relating to diamonds, precious stones, and imitations thereof, and all other jewelry, the word "ten," and inserting in lieu thereof the word "five;" by striking out of said section the several paragraphs from the words "on cavendish, plug, twist," down to and including the words "and the other to the United States," and inserting in lieu thereof the following:

"On snuff, manufactured of tobacco or any substitute for tobacco, ground dry or damp, pickled, scented, or otherwise, of all descriptions, when prepared for use, forty cents per pound.

"On cavendish, plug, twist, and all other kinds of manufactured tobacco, not herein otherwise provided for, forty cents per pound.

"On tobacco twisted by hand, or reduced from leaf into a condition to be consumed, without the use of any machine or instrument, and without being pressed, sweetened, or otherwise prepared, thirty cents per pound.

"On fine-cut chewing tobacco, whether manufactured with the stems in or not, or however sold, whether loose, in bulk, or in rolls, packages, papers, wrappers, or boxes, forty cents per pound.

"On smoking tobacco of all kinds, and imitations thereof, not otherwise herein provided for, thirty-five cents per pound.

"On smoking tobacco made exclusively of stems, and so sold, fifteen cents per pound.

"On cigarettes made of tobacco, enclosed in a paper wrapper, and put up in packages containing not more than twenty-five cigarettes, and valued at not more than five dollars per hundred packages, five cents per package.

"On all cigars, cheroots, and cigarettes, made wholly of tobacco, or of any substitutes therefor, ten dollars per thousand cigars;" by inserting in

No drawback
on quicksilver

Brass.

Copper, &c.,
nails.
Patent, &c.,
leather.

Wines or
liquors.

Ante, p. 269.

Cloth.

Clothing.

Manufactures
of cotton.

Ante, p. 270.

Diamonds, &c.

Snuff.

Tobacco.

Cigarettes.

Cigars, &c.

Permit for sale
of cigars before
inspection.

the last paragraph relating to cigars, after the words "imprisonment not exceeding thirty days," the words, "And any person furnished with such permit may apply to the assistant assessor or inspector of the district to have any cigars of their own manufacture counted; and on receiving a certificate of the number for which such fee as may be prescribed by the commissioner of internal revenue shall be paid by the owner thereof, may sell and deliver such cigars to any purchaser, in the presence of said assistant assessor or inspector, in bulk or unpacked, without payment of the duty. A copy of the certificate shall be retained by the assistant assessor, or by the inspector, who shall return the same to the assistant assessor of the district. The purchaser shall pack such cigars in boxes, and have the same inspected and marked or stamped according to the provisions of this act, and shall make a return of the same as inspected to the assistant assessor of the district, and, unless removed to a bonded warehouse, shall pay the duties on such cigars within five days after purchasing them to the collector of the district wherein they were manufactured, and before the same have been removed from the store or building of such purchaser, or from his possession; and any such purchaser who shall neglect for more than five days to pack and have such cigars duly inspected, and pay the duties thereon according to this act, or who shall purchase any cigars from any person not holding such permit, the duties thereon not having been paid, shall be deemed guilty of a misdemeanor, and be fined not exceeding five hundred dollars, and be imprisoned not exceeding six months, at the discretion of the court, and the cigars shall be forfeited and sold, one fourth for the benefit of the informer, one fourth for the officer who seized or had them condemned, and one half shall be paid to the government."

Cider and cider-
vinegar.

Ante, p. 272.

Hoop-skirts.

That section ninety-six be amended by inserting after the words "concentrated milk," the words "cider and cider-vinegar, and sugar or molasses made from other articles than the sugar-cane;" by striking out after the words "use exclusively," the words "materials prepared for the manufacture of hoop-skirts exclusively, and unfit for other use, such as," and inserting in lieu thereof the word "and," and by striking out the words "for joining hoops together," and inserting in lieu thereof the words "used in the manufacture of hoop-skirts."

Sales, &c., of
gold, &c.

Ante, p. 273.

That section ninety-nine be amended by striking out the words "gold and silver bullion and coin," and by striking out the words "of all contracts for such sales," and inserting in lieu thereof the words "upon any sales or contracts for the sale of gold and silver bullion and coin, one tenth of one per centum on the amount of such sales or contracts."

Railroads,
steamboats, ca-
nal-boats, stages,
&c.

Ante, p. 275.

That section one hundred and three be amended by adding the following after the word "vehicle," where it occurs the second time in the section: "*Provided*, That this section shall not apply to those teams, wagons, and vehicles used in the transportation of silver ores from the mines where the same *is* [are] excavated to the place where they are reduced or worked."

That section one hundred and three be further amended by inserting after the words "and any foreign port," the words "but such duty shall be assessed upon the transportation of persons and property shipped from a port within the United States, through a foreign territory, to a port within the United States, and shall be assessed upon, and collected from, persons, firms, companies, or corporations within the United States receiving such freight or transportation." And that section one hundred and three be amended by adding at the end of said section the following: "*And provided further*, That no tax under this section shall be assessed upon any person whose gross receipts do not exceed one thousand dollars per annum."

That section one hundred and five be amended by striking out, at the end thereof, the words "for the quarter then next preceding."

That section one hundred and nine be amended by striking out, after the words "one hundred and," the word "two," and inserting in lieu thereof the word "three."

That section one hundred and ten be amended by striking out, after the words "and redemption thereof," the words "nor to any savings bank having no capital stock, and whose business is confined to receiving deposits and loaning the same on interest for the benefit of the depositors only, and which do no other business of banking."

Savings banks.

Ante, p. 278.

That section one hundred and sixteen be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That there shall be levied, collected, and paid annually upon the annual gains, profits, and income of every person residing in the United States, or of any citizen of the United States residing abroad, whether derived from any kind of property, rents, interests, dividends, or salaries, or from any profession, trade, employment, or vocation, carried on in the United States or elsewhere, or from any other source whatever, a duty of five per centum on the excess over six hundred dollars and not exceeding five thousand dollars, and a duty of ten per centum on the excess over five thousand dollars; and in ascertaining the income of any person liable to an income tax, the amount of income received from institutions whose officers, as required by law, withhold a per centum of the dividends made by such institutions and pay the same to the commissioner of internal revenue, or other officer authorized to receive the same, shall be included; and the amount so withheld shall be deducted from the tax which otherwise would be assessed upon such person. And the duty herein provided for shall be assessed, collected, and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceding the time for levying, collecting, and paying said duty: *Provided*, That incomes derived from interest upon notes, bonds, and other securities of the United States, and also all premiums on gold and coupons shall be included in estimating incomes under this section. *Provided, further*, That only one deduction of six hundred dollars shall be made from the aggregate incomes of all the members of any family composed of parents and minor children, or husband and wife: *And provided, further*, That net profits realized by sales of real estate purchased within the year for which income is estimated, shall be chargeable as income; and losses on sales of real estate purchased within the year for which income is estimated, shall be deducted from the income of such year."

Income tax.

Ante, p. 281.

Rate.

Incomes,
how ascertained.

Proviso.

Deduction.

Profits, &c.,
from sales of real
estate.

That section one hundred and seventeen be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That in estimating the annual gains, profits, and income of any person, all national, state, county, and municipal taxes paid within the year shall be deducted from the gains, profits, or income of the person who has actually paid the same, whether owner, tenant, or mortgagor; also the salary or pay received for services in the civil, military, naval, or other service of the United States, including senators, representatives, and delegates in congress, above the rate of six hundred dollars per annum; also the amount paid by any person for the rent of the homestead used or occupied by himself or his family, and the rental value of any homestead used or occupied by any person or by his family, in his own right or in the right of his wife, shall not be included and assessed as part of the income of such person. In estimating the annual gains, profits, or income of any person, the interest received or accrued upon all notes, bonds, and mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, less the interest paid by or due from such person, shall be included and assessed as part of the income of such person for each year; and also all income or gains derived from the purchase and sale of stocks or other property, real or personal, and of live stock, and the amount of live stock, sugar, wool, butter, cheese, pork, beef, mutton,

Deductions.

Taxes.

Rent.

Interest.

Gains from
sales.

Live stock,
produce, &c.

or other meats, hay and grain, or other vegetable or other productions, being the growth or produce of the estate of such person sold, not including any part thereof unsold or on hand during the year next preceding the thirty-first of December, until the same shall be sold, shall be included and assessed as part of the income of such person for each year, and his share of the gains and profits of all companies, whether incorporated or partnership, shall be included in estimating the annual gains, profits, or income of any person entitled to the same, whether divided or otherwise.

Amounts paid
for labor, &c.

In estimating deductions from income, as aforesaid, when any person rents buildings, lands, or other property, or hires labor to cultivate land, or to conduct any other business from which such income is actually derived, or pays interest upon any actual incumbrance thereon, the amount actually paid for such rent, labor, or interest, shall be deducted; and also

Repairs.

the amount paid out for usual or ordinary repairs, not exceeding the average paid out for such purposes for the preceding five years, shall be deducted, but no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the

Proviso.

value of any property or estate: *Provided*, That in cases where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of six hundred dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid, in such manner as the commissioner of internal revenue, under the direction of the Secretary of the Treasury, may prescribe."

List or return.

That section one hundred and eighteen be amended by striking out all after the enacting clause, and inserting in lieu thereof the words, "That it shall be the duty of all persons of lawful age to make and render a list or return, in such form and manner as may be prescribed by the commissioner of internal revenue, to the assistant assessor of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, whether as executors, administrators, or in any other fiduciary capacity, shall make and render a list or return, as aforesaid, to the assistant assessor of the district in which such guardian or trustee resides, of the amount of income, gains, and profits of any minor or person for whom they act as guardian or trustee; and the assistant assessor shall require every list or return to be verified

Oath.
Increase.

by the oath or affirmation of the party rendering it, and may increase the amount of any list or return, if he has reason to believe that the same is understated; and in case any person, guardian, or trustee, shall neglect or refuse to make and render such list or return, or shall render a false or fraudulent list or return, it shall be the duty of the assessor or the assistant assessor to make such list, according to the best information he can obtain, by the examination of such person, and his books and accounts, or any other evidence, and to add twenty-five per centum as a

Neglect, or
false returns.

penalty to the amount of the duty due on such list in all cases of wilful neglect or refusal to make and render a list or return, and, in all cases of a false or fraudulent list or return having been rendered, to add one hundred per centum, as a penalty, to the amount of duty ascertained to be due, the duty and the additions thereto as penalty to be assessed and collected in the manner provided for in other cases of wilful neglect or refusal to render a list or return, or of rendering a false and fraudulent

Penalty.

Proviso.

return: *Provided*, That any party, in his or her own behalf, or as guardian or trustee, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the commissioner of internal revenue, that he or she, or his or her ward or beneficiary, was not possessed of an income of six hundred dollars, liable to be assessed according to the provisions of this act; or may declare that he or

she has been assessed and paid an income duty elsewhere in the same year, under authority of the United States, upon his or her gains and profits, as prescribed by law, and if the assistant assessor shall be satisfied of the truth of the declaration, shall thereupon be exempt from income duty in said district; or if the list or return of any party shall have been increased by the assistant assessor, such party may exhibit his books and accounts, and be permitted to prove and declare, under oath or affirmation, the amount of annual income liable to be assessed; but such oaths and evidence shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the assistant assessor. Any person feeling aggrieved by the decision of the assistant assessor in such cases may appeal to the assessor of the district, and his decision thereon, unless reversed by the commissioner of internal revenue, shall be final, and the form, time, and manner of proceedings shall be subject to rules and regulations to be prescribed by the commissioner of internal revenue."

Income paid in another district.

Amount of income may be proved.

Appeal

That section one hundred and nineteen be amended by striking out the words "for thirty days," and, after the words "for ten days after," inserting the words "notice and."

Income tax, when payable.
Ante, p. 283.

That section one hundred and twenty be amended by striking out, at the end thereof, the word "act," and inserting in lieu thereof the word "section."

Ante, p. 284.

That section one hundred and twenty-five be amended by striking therefrom the word "and," following the word "custody," and inserting in lieu thereof the word "any."

Ante, p. 287.

That section one hundred and thirty-three be amended by adding, at the end thereof, the following words: "*Provided*, That no duty shall be levied in respect of any succession vesting before or subsequent to the passage of this act, where the successor shall be the wife of the predecessor."

Succession to real estate.
Ante, p. 289.

That section one hundred and thirty-five be amended by striking therefrom the word "extension," and inserting in lieu thereof the word "extinction."

That section one hundred and forty-nine be amended by striking out the word "assment," and inserting in lieu thereof the word "assessment."

Ante, p. 291.

That section one hundred and fifty-eight be amended by striking out all after the enacting clause, and inserting in lieu thereof the following, to wit: "That any person or persons who shall make, sign, or issue, or who shall cause to be made, signed, or issued, any instrument, document, or paper of any kind or description whatsoever, or shall accept, negotiate, or pay, or cause to be accepted, negotiated, or paid, any bill of exchange, draft, or order, or promissory note, for the payment of money, without the same being duly stamped or having thereupon an adhesive stamp for denoting the duty chargeable thereon, with intent to evade the provisions of this act, shall for every such offence forfeit the sum of fifty dollars, and such instrument, document, or paper, bill, draft, order, or note shall be deemed invalid and of no effect: *Provided*, That the title of a purchaser of land, by deed duly stamped, shall not be defeated or affected by the want of a proper stamp on any deed conveying said land by any person from, through, or under whom his grantor claims or holds title: *And provided, further*, That hereafter, in all cases where the party has not affixed to any instrument [as] required by the one hundred and fifty-first section of the act of June thirtieth, eighteen hundred and sixty-four, or the schedule marked B thereunto annexed, *and* the stamp thereby required to be thereunto affixed, at the time of making or issuing the said instrument, and he or they or any party having an interest therein shall be subsequently desirous of affixing such stamp to said instrument, he or they shall appear before the collector of the revenue of the proper district, who shall, upon the payment of the price of the proper stamp required by

Ante, p. 293.

Penalty for making, paying, &c., unstamped instruments, &c.

Title to real estate.

When and how unstamped instruments may be stamped.

Ante, p. 291.

- law, and of a penalty of fifty dollars, and, where the whole amount of the duty denoted by the stamp required shall exceed the sum of fifty dollars, on payment also of interest at the rate of six per cent. on said duty from the day on which such stamp ought to have been affixed, affix the proper stamp to such instrument and note upon the margin of said instrument the date of his so doing, and the fact that such penalty has been paid, and such instrument shall thereupon be deemed and held to be as valid to all intents and purposes as if stamped when made or issued: *And provided, further,* That where it shall appear to said collector, upon oath or otherwise, to his satisfaction that any such instrument has not been duly stamped at the time of making or issuing the same by reason of accident, mistake, inadvertence, or urgent necessity, and without any wilful design to defraud the United States of the stamp duty, or to evade or delay the payment thereof, then and in such case, if such instrument shall, within twelve calendar months after the making or issuing thereof, be brought to the said collector of revenue to be stamped and the stamp duty chargeable thereon shall be paid, it shall be lawful for the said collector to remit the penalty aforesaid and to cause such instrument to be duly stamped."
- Penalty may be remitted when, &c. That section one hundred and sixty be amended by inserting before the word "injury" the word "accidental," and by striking out the words "while travelling;" also by striking out after the words "nor on certificates" the word "or," and inserting in lieu thereof the word "of;" and by striking out the words "other articles," and inserting in lieu thereof the word "hay."
- Stamp duty not required on, &c. That section one hundred and sixty-five be amended by striking out in the proviso the words "act contained," and inserting in lieu thereof the word "section."
- Ante*, p. 294. That section one hundred and sixty-seven be amended by striking out the word "or" where it occurs the second time, and inserting after the word "sell" the words "expose for sale."
- Ante*, p. 296. That section one hundred and sixty-eight be amended by striking out the words "lucifer or friction matches and cigar-lights or wax tapers."
- Matches, &c., not to be made in bonded warehouse. That section one hundred and sixty-nine be amended by inserting after the words "who shall offer," the words "or expose;" and by inserting after the words "so offered," the words "or exposed;" and by inserting in the proviso, after the words "imported articles," the words "except lucifer or friction matches, cigar-lights, and wax tapers."
- Ante*, p. 297. That "Schedule B," preceding section one hundred and seventy-one, be amended in the paragraph marked "receipts," by inserting, after the word "property," the words "except receipts issued by any persons, firms, or companies doing business as an express or express company on the delivery of any property for transportation," and that "Schedule C," preceding section one hundred and seventy-one, be amended in all the paragraphs concerning "playing-cards" by striking out, wherever it occurs, the word "retail." Add at the end of the paragraph marked "receipts," the following: "*Provided*, That when two or more persons shall sign the same receipt, one or more stamps, equal in value to the several stamps required by this act, may be affixed to said receipt in lieu of said several stamps."
- Receipts of express companies. That "Schedule B," preceding section one hundred and seventy-one, be further amended by striking out the word "lease" in the proviso in the clause taxing "mortgages," &c.; and also by adding to said proviso the following: "*And provided further*, That upon each and every assignment of any lease a stamp duty shall be required and paid equal to that imposed on the original instrument, increased by a stamp duty on the consideration or value of the assignment equal to that imposed upon the conveyance of land for similar consideration or value."
- Ante*, p. 300. Playing-cards. *Ante*, p. 302. *Ante*, p. 300. Assignment of lease. Drawback. That section one hundred and seventy-one be amended by inserting before the words "refined coal-oil," the words "crude petroleum or rock-

oil;" and after the words "all descriptions," by inserting the words "bullion, quicksilver, lucifer or friction matches, cigar-lights, and wax tapers."

That section one hundred and seventy-nine be amended by striking therefrom the words "if a collector or deputy collector," and by adding at the end of the words "use of the United States," the words "and where any penalty is paid without suit, or before judgment; and a moiety of the same is claimed by any person as informer, the Secretary of the Treasury, on application to him, under such regulations as he shall prescribe, shall determine whether any claimant is entitled to such moiety and to whom the same shall be paid."

In prosecutions, one half of fines to go to informer.

Ante, p. 305.

SEC. 2. *And be it further enacted*, That from and after the passage of this act the proviso to section one hundred and sixty-nine of the act to which this act is an amendment shall not be held to apply to lucifer matches, friction matches, or other articles made in part of wood and used for like purposes, nor to cigar-lights and wax tapers.

Ante, p. 297.

Matches, lights, and tapers.

SEC. 3. *And be it further enacted*, That from and after the thirtieth day of June, eighteen hundred and sixty-five, the gross amount of all duties, taxes, and revenues received or collected by virtue of the several acts to provide internal revenue to support the government and to pay the interest on the public debt, and of any other act or acts that may now or hereafter be in force connected with the internal revenues, shall be paid by the officers, collectors, or agents receiving or collecting the same, daily into the treasury of the United States, under the instructions of the Secretary of the Treasury, without any abatement or deduction on account of salary, compensation, fees, costs, charges, expenses or claims of any description whatever, anything in any law to the contrary notwithstanding. And all moneys now directed by law to be paid to the commissioner of internal revenue, including those derived from the sale of stamps, shall be paid into the treasury of the United States by the party making such payment; and a certificate of such payment stating the name of the depositor and the specific account on which the deposit was made, signed by the treasurer, assistant treasurer, designated depository, or proper officer of a deposit bank, and transmitted to and received by the commissioner of internal revenue, shall be deemed a compliance with the law requiring payment to be made to the commissioner, any law to the contrary notwithstanding: *Provided*, That in districts where, from the distance of the officer, collector, or agent receiving or collecting such duties, taxes, and revenues from a proper government depository, the Secretary of the Treasury may deem it proper, he may extend the time for making such payment, not exceeding, however, in any case, the period of one month.

Amounts collected, &c., to be paid into the treasury daily, without deduction.

Certificate of payment.

Provido.

SEC. 4. *And be it further enacted*, That so much money as may be necessary for the payment of the lawful expenses, incident to carrying into effect the various acts relative to the assessment and collection of the internal revenues after the thirtieth day of June, eighteen hundred and sixty-five, until the first day of July, eighteen hundred and sixty-six, and not otherwise provided for, be, and the same is hereby, appropriated from any money in the treasury not otherwise appropriated. And it shall be the duty of such of the collectors of internal revenue as the Secretary of the Treasury may direct to act as disbursing agents to pay the aforesaid expenses, without increased compensation therefor, and to give good and sufficient bonds and sureties for the faithful performance of their duties as such disbursing agents, in such sum and form as shall be prescribed by the first comptroller of the treasury and approved by the Secretary.

Appropriation for expenses of carrying the act into effect.

Certain collectors to disburse without pay.

SEC. 5. *And be it further enacted*, That in addition to the duties imposed in section ninety-four of the act to which this is an amendment, as hereinbefore amended, there shall be levied, collected, and paid upon the goods, wares, and merchandise therein mentioned, except as hereinafter otherwise provided, an increase of one fifth or twenty per centum of the

Additional duties on certain articles.

Ante, p. 264.

Exceptions.	duties or rates of duty now provided in said section, whether ad valorem or specific: <i>Provided</i> , That the additional duties or rates of duty herein mentioned shall not apply to coal illuminating oil, refined, and naphtha, benzine and benzole, wood screws, paper of all descriptions, printed books, magazines, pamphlets, reviews, and similar publications, cotton, manufactured tobacco, snuff, cigars, cigarettes, and cheroots.
Tax on bank circulation after, &c.	SEC. 6. <i>And be it further enacted</i> , That every national banking association, state bank, or state banking association, shall pay a tax of ten per centum on the amount of notes of any state bank or state banking association, paid out by them after the first day of July, eighteen hundred and sixty-six.
Existing state banks to be preferred until, &c.; in applying to become national banks.	SEC. 7. <i>And be it further enacted</i> , That any existing bank organized under the laws of any state, having a paid-up capital of not less than seventy-five thousand dollars, which shall apply before the first day of July next for authority to become a national bank under the act entitled "An act to provide a national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June third, eighteen hundred and sixty-four, and shall comply with all the requirements of said act, shall, if such bank be found by the comptroller of the currency to be in good standing and credit, receive such authority in preference to new associations applying for the same:
1864, ch. 108. <i>Ante</i> , p. 99.	<i>Provided</i> , That it shall be lawful for any bank or banking association organized under state laws, and having branches, the capital being joint and assigned to and used by the mother bank and branches in definite proportions, to become a national banking association in conformity with existing laws, and to retain and keep in operation its branches, or such one or more of them as it may elect to retain; the amount of the circulation redeemable at the mother bank and each branch to be regulated by the amount of capital assigned to and used by each.
Proviso.	SEC. 8. <i>And be it further enacted</i> , That there shall be levied, collected, and paid on all crude petroleum or rock-oil that may be produced and sold, or removed for consumption or sale, a duty of one dollar on each and every barrel of not more than forty-five gallons; and all petroleum or rock-oil that may be in possession of the producers at the place of production on the day when this act takes effect, shall be held and treated as if produced on that day; and the said duty shall be paid by the owner, agent, or superintendent of the well from which the petroleum or rock-oil has been produced, within ten days after the time of rendering the account required to be rendered by law of petroleum or rock-oil so chargeable with duty; and the said duty shall be a lien upon the same and on the well producing the same, with the buildings, fixtures, vessels, machinery, and tools, and on the lot or tract of land where the same may be, until the said duty shall be paid; and the person paying such duty, if other than the actual owner of said petroleum, shall have a lien on such petroleum for the repayment of the duties so advanced by him: <i>Provided</i> , That any person who shall produce petroleum or rock-oil, and use or refine the same without having paid the duty as aforesaid, shall, in addition to all other penalties and forfeitures, be liable to pay double the amount of duties as aforesaid thereon: <i>Provided, further</i> , That when casks, barrels, or other vessels are used, holding more than forty-five gallons, the excess shall be paid for at the rate of one dollar for every forty-five gallons.
Tax on crude petroleum;	
when payable;	
to be a lien.	
Penalty.	
Proviso.	
Collecting, &c., tax on petroleum.	SEC. 9. <i>And be it further enacted</i> , That every person who shall be the owner of any well producing petroleum or rock-oil, or who shall have such well under his superintendence, either as agent for the owner or on his own account, and every person who shall use any well as aforesaid, either as owner, agent, or otherwise, shall, from day to day, make true and exact entry, or cause to be entered in a book to be kept for that purpose, the number of barrels of crude petroleum or rock-oil, barrelled or removed for storage, or for sale, or for consumption; which book shall be

open at all times when required for the inspection of the assessor, assistant assessor, collector, deputy collector or inspector, who may take any memorandums or transcript thereof; and on the first, eleventh, and twenty-first days of each and every month, or within five days thereafter, the owner, agent, or superintendent shall render to the assessor of the district an account in duplicate of the number of barrels of petroleum or rock-oil sold, and of the number of barrels removed for consumption or sale or storage, not before accounted for.

Returns tri-monthly.

SEC. 10. *And be it further enacted*, That wherever, under the proviso to section one hundred and three, the addition to any fares shall amount to a sum involving the fraction of one cent, any person or company liable to the duty of two and one half per cent., as in said section provided, shall be authorized to add to such fare one cent in lieu of such fraction.

Railroad, &c., fares.

Ante, p. 276.

SEC. 11. *And be it further enacted*, That lucifer or friction matches, and cigar-lights and wax tapers, may be transferred, without payment of duty, directly from the place of manufacture to a bonded warehouse established in conformity with law and treasury regulations; and upon the execution of such transportation bonds, or other security, as the Secretary of the Treasury may prescribe, said bonds to be taken by the collector in the district from which such removal is made, and may be withdrawn therefrom for consumption after affixing the stamps thereto, as provided by the act to which this act is an amendment, or may be removed therefrom for export to a foreign country without payment of duty or affixing stamps thereto, in conformity with the provisions of the act aforesaid, relating to the removal of distilled spirits, all the rules and regulations and conditions of which, as far as applicable, shall apply to lucifer or friction matches, cigar-lights, and wax tapers in bonded warehouse. And no drawback shall in any case be allowed upon any lucifer or friction matches, cigar-lights, or wax tapers upon which any excise duty has been paid, or stamps affixed, either before or after they have been placed in bonded warehouse.

Lucifer matches, &c., may be transferred to bonded warehouse.

Withdrawal.

No drawback.

SEC. 12. *And be it further enacted*, that any person required by law to be licensed as a manufacturer of tobacco, snuff, or cigars, before said license is issued, shall give a bond to the United States in such sum as shall be required by the collector, and with one or more sureties to be approved by the collector, conditioned that he will comply with all the requirements of law, in regard to any persons, firms, companies, or corporations engaged in the manufacture of tobacco, snuff, or cigars; that he will not manufacture nor employ others to manufacture tobacco, snuff, or cigars without first obtaining the requisite permit for such manufacture; that he will not engage in any attempt by himself or by collusion with others to defraud the government of any duty or tax on any manufacture of tobacco, snuff, or cigars; that he will render truly and correctly all the returns, statements, and inventories prescribed for manufacturers of tobacco, snuff, and cigars, and will pay to the collector of the district all the duty or taxes which may or should be assessed and due on any tobacco, snuff, or cigars, so manufactured, and that he will not knowingly sell, purchase, or receive for sale any such tobacco, snuff, or cigars which has not been inspected, branded, or stamped, as required by law, or upon which the tax has not been paid.

Manufacturers of tobacco, &c., before license, to give bond.

Conditions of bond.

SEC. 13. *And be it further enacted*, That all persons and every person who shall engage or be concerned in the business of a lottery dealer without having first obtained a license so to do, under such rules and regulations as shall be prescribed by the Secretary of the Treasury, shall forfeit and pay a penalty of one thousand dollars, to be assessed by the assessor of the proper district and collected as assessed taxes are collected, subject, nevertheless, to the provisions of law relating to erroneous assessments, and shall, on conviction by any court of competent jurisdiction, suffer imprisonment for a period not exceeding a year, at the discretion of the court. And it shall be the duty of all managers and proprietors, and

Lottery dealers without license;

penalty.

Managers of
lotteries to keep
books, &c.

their agents, to keep, or cause to be kept, just and true books of account wherein all their transactions shall be plainly and legibly set forth, which books of account shall at all reasonable times and hours be subject to the inspection of the assessor, assistant assessor, revenue agent, and inspector of the proper district; and any manager, proprietor, agent, or vender under this act, who shall refuse or prohibit such inspection of his or their books, as aforesaid, shall pay a penalty of one thousand dollars, or suffer imprisonment for a term not exceeding one year for every such offence.

Penalty for re-
fusing inspection.

What to be
deemed the capi-
tal of a state
bank, for pur-
poses of this act.

SEC. 14. *And be it further enacted*, That the capital of any state bank or banking association which has ceased, or shall cease to exist, or which has been or shall be converted into a national bank, for all the purposes of the act to which this is an amendment, shall be assumed to be the capital as it existed immediately before such bank ceased to exist or was converted as aforesaid. And whenever the outstanding circulation of any bank, association, corporation, company, or person shall be reduced to an amount not exceeding five per centum of the chartered or declared capital existing at the time the same was issued, said circulation shall be free from taxation. And whenever any state bank or banking association has been converted into a national banking association, and such national banking association has assumed the liabilities of such state bank or banking association, including the redemption of its bills, such national banking association shall be held to make the required return and payment on the circulation outstanding, so long as such circulation shall exceed five per centum of the capital before such conversion of such state bank or banking association.

Circulation
when free of tax.

If in any port
there is more
than one collector
of internal rev-
enue, one to be
designated to at-
tend to exporta-
tion, &c.

SEC. 15. *And be it further enacted*, That in any port of the United States in which there is more than one collector of internal revenue, the Secretary of the Treasury shall designate one of said collectors to have charge of all matters relating to the exportation of articles subject to duty under the laws to provide internal revenue; and at such ports as the Secretary of the Treasury may deem necessary there shall be an officer appointed by him to superintend all matters of exportation and drawback, under the direction of the collector, whose compensation therefor shall be prescribed by the Secretary of the Treasury, not exceeding, however, in any case, an annual rate of two thousand dollars, which, together with the office expenses of such superinten[den]ce, shall not be included in the maximum of the aggregate expenses of the office of the said collector. And all books, papers, and documents in the bureau of drawback in the different ports, relating to the drawback of duties paid under the internal revenue laws, shall be delivered to said collector of internal revenue.

Drawbacks.

Repealing
clause.

SEC. 16. *And be it further enacted*, That all provisions of any former act inconsistent with the provisions of this act are hereby repealed: *Provided, however*, That no duty imposed by any previous act, which has become due or of which return has been or ought to be made, shall be remitted or released by this act, but the same shall be collected and paid, and all fines and penalties heretofore incurred shall be enforced and collected, and all offences heretofore committed shall be punished as if this act had not been passed; and the commissioner of internal revenue, under the direction of the Secretary of the Treasury, is authorized to make all necessary regulations and to prescribe all necessary forms and proceedings for the collection of such taxes and the enforcement of such fines and penalties for the execution of the provisions of this act.

Saving of du-
ties imposed and
of fines, &c., in-
curred.

Supplies for the
United States
may be purchased
duty free.

SEC. 17. *And be it further enacted*, That the privilege of purchasing supplies of goods imported from foreign countries for the use of the United States, duty free, which now does or hereafter shall exist by provision of law, shall be extended, under such regulations as the Secretary of the Treasury may prescribe, to all articles of domestic production which are subject to tax by the provisions of this act.

SEC. 18. *And be it further enacted*, That this act shall be in force and effect on and after the first day of April, in the year eighteen hundred and sixty-five, unless otherwise provided by this act. When act takes effect.

SEC. 19. *And be it further enacted*, That the Secretary of the Treasury is hereby authorized to appoint a commission, consisting of three persons, to inquire and report, at the earliest practicable moment, upon the subject of raising, by taxation, such revenue as may be necessary in order to supply the wants of the government, having regard to, and including, the sources from which such revenue should be drawn, and the best and most efficient mode of raising the same, and to report the form of a bill; and that such commission have power to inquire into the manner and efficiency of the present and past methods of collecting the internal revenue, and to take testimony in such manner and under such regulations as may be prescribed by the Secretary of the Treasury. And such commissioners shall receive for their services three hundred dollars a month for the time necessarily employed, and their necessary travelling expenses. Commission upon raising revenue by taxation.
Duty and power of commissioners.
Pay.

SEC. 20. *And be it further enacted*, That the Secretary of the Treasury may, at any time prior to the first day of July, eighteen hundred and sixty-six, assign to the office of the commissioner of internal revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require; and the privilege of franking all letters and documents pertaining to the duties of his office, and of receiving free of postage all such letters and documents, is hereby extended to said commissioner. Clerks in office of commissioner of internal revenue.
Franking privilege.

APPROVED, March 3, 1865.

CHAP. LXXIX. — *An Act to amend the several Acts heretofore passed to provide for the Enrolling and Calling out the National Forces, and for other Purposes.* March 3, 1865.
Ante, p. 6.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the measure of allowance for pay for an officer's servant is the pay of a private soldier as fixed by law at the time; that no non-commissioned officer shall be detailed or employed to act as a servant, nor shall any private soldier be so detailed or employed except with his own consent; that for each soldier employed as a servant by any officer there shall be deducted from the monthly pay of such officer the full monthly pay and allowances of the soldier so employed; and that, including any soldier or soldiers so employed, no officer shall be allowed for any greater number of servants than is now provided by law, nor be allowed for any servant not actually and in fact in his employ. Officers' servants.

SEC. 2. *And be it further enacted*, That non-commissioned officers and privates in the volunteer service shall receive the same amount of clothing as non-commissioned officers and privates of the same arm of the regular army. Clothing for soldiers in volunteer service.

SEC. 3. *And be it further enacted*, That if a soldier, discharged for wounds received in battle, die before receiving the bounty provided by the act of March third, eighteen hundred and sixty-three, entitled "An act to amend an act to authorize the employment of volunteers, and so forth," the bounty due shall be paid to the following persons, and in the order following, and to no other person, to wit: first, to the widow of such deceased soldier, if there be one; second, if there be no widow, then to the children of such deceased soldier, share and share alike; third, if such soldier left neither a widow, or child or children, then and in that case such bounty shall be paid to the following persons, provided they be residents of the United States, to wit: first, to his father; or if he shall not be living, or has abandoned the support of his family, then to the mother of such soldier; and if there be neither father nor mother as aforesaid, then such bounty shall be paid to the brothers and sisters of the deceased soldier, resident as aforesaid. Bounty due certain soldiers, to whom payable.
1863, ch. 84.
Vol. xii. p. 758.