Who Is Liable for Federal Income Tax?

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EDITOR’S NOTE: While not wanting to take away from the tremendous importance and enlightenment contained in the following article, we felt it necessary to point out that a "Sovereign" is even superior to a state citizen, especially a "citizen" spelled with a small "c".

In Blacks Law Dictionary "CITIZEN" is described as: A member of a free city or jural society, (civitas), possessing all the rights and privileges which can be enjoyed by any person under its constitution and government, and subject to the corresponding duties. (The key words are "under its constitution and government" and "subject to the corresponding duties.") If I am "Free", I am superior to and "over" the constitution and the government and I am not "subject" to duties "under" that constitution and government. As a sovereign, I am only subject to the Common Laws of the Creator; = Civil Common Law = Do all you have agreed to do; Criminal Common Law = Do not encroach upon the rights of anyone. When I violate those principals of the Common Law, then I become "subject" to the civil and criminal power of government.

Now lets look at Sovereign: Again in Blacks Law Dictionary "SOVEREIGN" is described as: "A person, body, or state in which independent and supreme authority is vested; a chief ruler (We Free People) with supreme power. a king or other ruler (We Free People) with limited power". Emphasis mine!

The important thing to consider is that we can make contracts with the government to perform and/or adhere to their laws, rules and regulations, etc., in exchange for their privileges, immunities
and benefits, but when we do, we waive or give up certain of our rights and diminish our status as a sovereign, at least in areas which the contracts cover.

As you will find suggested at the end of the article, we can assist you to "take the steps help you correct the fraudulently induced mistakes" of the past that have made you a subject. For more information, see our address elsewhere in this brochure.

WHO IS LIABLE FOR FEDERAL INCOME TAX?

The Internal Revenue Code (IRC or code) is written in a very misleading manner. As an illustration, let’s turn to section one of the code. This Section declares that a tax is "imposed on the taxable income of every ... individual". (This section is divided into subsections that impose the tax on ‘every married individual’ [sec. 1(a)] and on ‘every unmarried individual [sec. 1(c) -- in other words: every individual.) A grammatically correct way to read section one is to assume that it includes every individual on the face of the globe. There is nothing in section one to indicate anything less than universal application of the tax. But a little common sense and knowledge that the tax is not imposed in Canada or Mexico (someone please tell me if I’m wrong) should tell us that "every individual" doesn’t mean every individual on the face of the globe.

2. Our lack of faith in section one should be confirmed if we read a little further in the code. Section 2(d) reads "In the case of a nonresident alien individual the tax imposed by section 1 shall apply only as provide by section 871 or 877." Here, we have our first proof that the purpose of the code is deception. Section 2(d) tells us that some individuals, under certain conditions, are excluded from the tax imposed by section one: that "every individual." does not mean every individual. We are being told that, whoever wrote the code, is trying to deceive us.

3. Indeed if we look in the code of Federal Regulations (CFR), we
will find what the IRC means by "every individual." The CFR amplifies and explains federal codes and is judicially recognized in federal courts. Section 1.1-1 clarifies section 1 of the IRC: "Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by section 871(b) or 877(b) on the income of a nonresident alien individual."

4. Of course, we all know that we can’t be a nonresident alien, but, just for the sake of exercise, let’s look at section 871(b). It reads: "(1) A nonresident alien individual engaged in trade or business within the United States during the taxable year shall be taxable as provided in section 1, 55 or 402(e)(1) on his taxable income which business is within the United States."

5. This section should give no trouble to the nonlogical reader. And, I can safely say that we all were, or are, nonlogical readers - including myself.

1. What is the meaning of "within the United States"?

1. Section 871 contains a phrase that is very misleading and very significant: "within the United States." What is meant by this phrase? Furthermore, how can a "nonresident" be "within the United States?" Can an individual live "within the United States" and be a nonresident?

2. There is a very fundamental principle in constitutional law: a constitutional government can exercise only those powers that are granted by a constitution. A constitution defines the persons and things a government may exercise jurisdiction over. Such persons and things are said to be "within the jurisdiction of that government" and all other persons and things are outside of the jurisdiction of that government. Furthermore, a constitutional government is incapable of enlarging its powers - it is incapable of altering the constitution that created it.
3. Once again, what is meant by "within the United States?" When considering the force of an act of the U.S. congress, the phrase "within the United States" can have meaning only by interpreting it as "within the jurisdiction of the United States government." Any other interpretation would be pointless. What are the limits of this jurisdiction? A clue is given by a supreme court case. "It had been said by eminent judges that no man was a citizen of the United States except as he was a citizen of one of the states composing the Union. Those, therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States, were not citizens." (Slaughter-house Cases 83 U.S. 407)

4. In other words, if "the District of Columbia (and) the territories (are) within the United States," we should be able to conclude that all land areas outside of the District of Columbia and the territories are without the United States. What other interpretation is possible? Why does the supreme court confine "within the United States to only "the District of Columbia (and) the territories?"

Here, the supreme court is recognizing the geographical jurisdiction given by the federal constitution to U.S. congress. Jurisdiction over the District of Columbia is granted at Art. 1, sec. 8, clause 17 (1,8,17) and congress controls the territories from the grant at 4,3,2. The federal constitution contains no other grants of geographical jurisdiction to the federal government.

5. (As an abbreviation, I'll use 'federal zone' to designate the land areas where the federal government exercises jurisdiction.)

6. We need to examine in some detail this concept of geographical jurisdiction of the federal government.

7. A very early supreme court case illustrates the relationship between federal and state governments. In this case, Chisolm v Georgia, a citizen of another State was attempting to bring an action against the State of Georgia which was contending it was immune from lawsuit. The case was carried to the U.S. supreme court which had to determine if it had jurisdiction over States. The
supreme court held that the federal constitution did grant authority to the federal government to exercise judicial authority over the several States. The court ruled that Georgia had to answer the charges brought by Chisolm. Immediately after this decision, the Georgia legislature "answered by an act...declaring the penalty of death against any or all persons who should attempt the enforcement of the decision." (Andrews, American Law, 167-8.)

8. The Chisolm decision was shortly abrogated by the eleventh amendment. "The authority of this case was abrogated by an amendment. Article 11 of the Constitution U.S., which provides that "the judicial power of the United States shall not be construed to extend to any suit in law or equity commenced or prosecuted against one of the United States by citizens of another State, or by citizens or subjects of any foreign State." (Chisolm v Georgia, 2 Dall. 480.)

9. An 1855 supreme court case, Dred Scott v Sanford, gives additional confirmation of the limited jurisdiction of the federal government. The issue of this case consisted of Dred Scott’s liberty. He was a black slave and his master carried him from the state of Missouri into the state of Illinois in the year 1834. Two years later, Scott was removed by his master to a military fort on the west bank of the Mississippi River in the territory then known as Upper Louisiana and located north of the state of Missouri. In 1838, Scott was carried back to Missouri where he filed suit asserting his freedom. Scott claimed that, since he resided in a U.S. territory where slavery had been prohibited, he had become a free man and could not legally be compelled to return to the state of Missouri with his master. To arrive at a decision in this case, the court had to exhaustively review the geographical jurisdiction of the federal government. The court explained the issue in these words:

10. The act of Congress, upon which the plaintiff (Scott) relies, declares that slavery and involuntary servitude, except as a punishment for crime, shall be forever prohibited in all that part of
the territory ceded by France, under the name of Louisiana, which lies north of thirty-six degrees thirty minutes north latitude, and not include within the limits of Missouri. And the difficulty which meets us at the threshold of this part of the inquiry is, whether Congress was authorized to pass this law under any of the powers granted to it by the Constitution; for if the authority is not given by that instrument, it is the duty of this court to declare it void and inoperative, and incapable of conferring freedom upon any one who is held as a slave under the laws of any one of the States. (Scott v Sanford, 16 Wall 432.)

11. Subsequent to the paragraph just quoted, the court used twenty pages examining the limits and history of the federal government’s geographical authority. Between pages 432 and 452 of the decision, the court constantly referred to clauses 1, 8, 17 and 4,3,2 of the federal contract. No other clauses are mentioned for a very simple reason; no others give geographical jurisdiction to the federal government. Regarding the relationship of federal and state jurisdiction, the court had this to say:

12. This brings us to examine by what provision of the Constitution the present Federal Government, under it delegated and restricted powers, is authorized to acquire territory outside of the original limits of the United States, and what powers it may exercise therein over the person or property of a citizen of the United States, while it remains a territory, and until it shall be admitted as one of the States of the Union. (Scott v Sanford, 16 Wall 446).

13. That is, "while it remains a Territory, and until it shall be admitted as one of the States of the Union," the federal government has jurisdiction over the territory. And further (also at page 446), "if a new State is admitted, it (the former territory) needs no further legislation by Congress,..."

14. The court is plainly telling us the federal government has no geographical jurisdiction within the states of the Union. What’s more, the court (at page 452), ruled that the act in question was
void: "it is the opinion of the court that the act of Congress which prohibited a citizen from holding and owning property of this kind (slaves) in the territory of the United States north of the line therein mentioned, is not warranted by the Constitution, and is therefore void; and that neither Dred Scott himself, nor any of his family, were made free by being carried into this territory..."

15. (Scott lost his case not because of the issues treated above, but - because American law gave no capacity to the black race to become state citizens who, alone, were - and are - protected by the federal and state constitutions.)

16. Does Congress exercise any jurisdiction over the states? The Scott court, at page 432, refers to an "act of Congress, upon which the plaintiff relies, (which) declares that slavery and involuntary servitude, except as a punishment for crime, shall be forever prohibited in all that part of the territory ceded by France, under the name of Louisiana, which lies north of thirty-six degrees thirty minutes north latitude, and not included within the limits of Missouri." Except for the geographical references, this act reads exactly as the thirteenth amendment. The problem is, however, at the time of this decision (1855), there was no thirteenth. This act had no effect over the states. If Congress had jurisdiction over the states, the thirteenth would have been unnecessary. The language of the thirteenth was already contained in an act of Congress and if Congress had power over the states, why would it go thru the amendment process which is considerably more difficult than a mere act of Congress?

17. Let us look at the geographical jurisdiction of the United States as explained in Hooven v Evatt, a 1945 supreme court case. In this case, the court had occasion (at head note 14) to defined the meaning of the term "United States."

18. The term "United states" may be used in any one of several senses. (1) It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. (2) It may designate the territory over which the
sovereignty (sic) of the United States extends, or (3) it may be the collective names of the states which are united by and under the Constitution. (Hooven v Evatt, 394 U.S. 671.)

19. The first definition is a mere general term and refers to no government in particular. It could be used to describe the United States of Mexico, the United States of Canada and so on. This meaning of the term will rarely enter into our legal opinions.

20. The second definition (United States-2) refers to the government created by the federal contract. Of the three definitions, this is the only one that exercises political jurisdiction.

21. The third definition (United States-3) refers to the several states. This meaning refers to no organized government and exercises no political jurisdiction. This meaning is analogous to the term North America which comprises several independent government but there is no government of North America just as there is no government associated with the United States-3.

22. The second and third meanings of "United States" are distinct terms. The former refers to a particular government, the latter does not; the former exercises political jurisdiction, the latter has none. When we discuss the term "United States" relative to the obligation or requirement of any law enacted by U.S. congress, we can only mean the second definition of "United States. When we discuss the land area of the several states, we are discussing are where, as the Hooven Court stated, U.S. congress does not exercise "sovereignty." If United States-2 is where Congress exercises its "sovereignty," it would seem reasonable to conclude that Congress does not exercise "sovereignty" in United States-1 or United States-3.

23. Where does U.S. congress exercise its "sovereignty?"

24. It is no longer doubted that the United States may acquire territory by conquest or by treaty, and may govern it through the exercise of the power of Congress conferred by sec. 3 of Article IV of the Constitution "to dispose of and make all needful Rules and Regulations respecting the Territory or other Property
belonging to the United States." (Hooven v. Evatt, 394 U.S. 673.)

25. (I have the word sovereignty in quotation marks because its use relative to federal or state government is not authorized. A government is either sovereign (and "unlimited... (or)...unrestricted," Bouvier’s) or it is constitutional (e., etc.,, limited and restricted by a constitution): American constitutional governments cannot be sovereign. A "power...conferred by ...the Constitution" is not a sovereign power.)

26. The Hooven court then goes on to tell us that the "sovereign" power of Congress is not available when it deals with the states of the Union.

27. In exercising this power, congress is not subject to the same constitutional limitations, as when it is legislating for the United States (-3). (Hooven v. Evatt, 394 U.S. 674.)

28. The Dred Scott case, the Slaughter-house cases and the Hooven case all consistently declare the geographical jurisdiction of Congress to be limited by two clause of the Constitution: 1,8,17 and 4,3,2. All land areas within the states and not described by those clauses are outside the jurisdiction of Congress. With the above information, we have a much better appreciation of what is meant when the Supreme Court declares "The United States government is a foreign corporation with respect to a state." (In re Merriam, 16 S. Ct. 1073, 163 U.S. 624, 41 L. Ed. 287.)

29. Hence, when the Internal Revenue code uses the phrase "within the United States," we are not dealing with a casual phrase in some travel catalogue. And we are not dealing with a term (United States-3) where U.S. congress phrase that is intended to define the geographical jurisdiction of the US congress. This phrase can only mean "within the geographical jurisdiction of the U.S. congress.

30. This means that all who reside in the District of Columbia and U.S. territories are U.S. residents as defined at CFR 1.1-1. All others are nonresidents.

31. Well now, wait a minute. I thought I said that none of us cold
be a nonresident alien individual. And here we are, we’re half way there. Could we also be alien to the federal government? If so, it is conceivable that, according to section 871 (b), we could have no income from "within the United States" and thereby be totally exempt from federal income taxes. (A federal excise tax would be payable - by anyone, regardless of citizenship - for any federal franchises used, such as royalties from federally registered copyrights, patents and trademarks, federal employment or dividends and interest paid by federally chartered corporations.)

Who is alien to the federal government?
1. Alien: In the United States one born out of the jurisdiction of the United States and who has not been naturalized under their constitution and laws. (2 Kent 50, Bouvier’s, 172.)
2. This definition uses the term "jurisdiction of the United States" and, as the Hooven case explained, there is only one United States that exercises jurisdiction: the one that controls the District of Columbia and the Territories. Thus, according to this definition, anyone born outside of these areas is alien to the federal government.
3. This definition is slightly puzzling in one respect: the last four words are "their constitution and laws." The word "their" is plural which implies that United States in this definition means the several states; but, the singular "constitution" is also used which implies that United States means the federal government.
4. The definition conveys more meaning if given as:
5. Alien: In the United States(-3) or, in the several states) one born out of the jurisdiction of the United States (-2) and who has not been naturalized under their constitution and laws.
6. Remember, there is no government of the United States-3 just as there is no government of North America (or Europe or Asia); hence, the jurisdiction mentioned can only attach to United States-2
7. This gives us a quick answer to "Who is alien to the federal
government?" But we need to put more flesh on this answer.
8. To provide a full context answer to this question, we have to go back to the creation of the federal government. Some have said the federal constitution was drafted by men who had no authority to do so. Their instructions were to modify the Articles of confederation, to make the existing general government more effective. Instead, they decided to make a document that would create a new government to succeed the Confederation. Whether these men had authority to draft the federal contract or not, I believe, is a pointless issue. They were chosen as representatives of "The People" and, accordingly, declared "We the People...and our posterity" as the principals and creators of the federal contract.
9. Who are "We the People?" Can we give them a more precise term? A supreme court case of 1793 gives us the answer.
10. With the strictest propriety, therefore, classical and political, our national scene opens with the most magnificent object, which the nation could present. "The PEOPLE of the United States" are the first personages introduced. Who were those people? They were the citizens of thirteen states... (Chisholm v Georgia, (1793) 2 Dall 463)
11. This passage refers to the Preamble of the federal contract which contains the phrases "We the People... ourselves and our Posterity."
12. "We the People" were, and "our Posterity" are, the citizens of the several states. No other answer is possible. They were not colonists or subjects of the king; for, the Revolution had been won four years earlier. They were not citizens of the United States government; for, it had not yet been created. In fact, for the next eighty years, there was no such thing as a citizen of the United States government, neither in fact nor in fiction.
13. A citizen of any one of the States of the Union, is held to be, and called a citizen of the United States, although technically and abstractly there is no such thing (Ex parte Frank Knowles, (1855)
14. although the federal contact uses the phrase "Citizen of the United States" three times as it describes the qualifications for representatives (seven years a Citizen of the United States), senators (nine years) and president (fourteen years), the phrase can have meaning only if it is interpreted as "Citizen of one of the several united States." If the phrase meant "Citizen of the United States government," the newly created government could have no representatives, at least, for its first seven years or, more certainly, never; for, the federal contract has no provision for making anyone a citizen of the federal government.

15. A possible source of confusion regarding the distinction between United States citizen and state citizen is the clause in art. I, sec. 8 of the Constitution that delegates the power to Congress "To establish an uniform rule of naturalization...throughout the United States." A cursory reading of this clause may leave the impression that it gives the power to Congress to naturalize alien as United States citizens. But this is not what the clause does.

16. If we examine the language closely, and according to the rules of rigid construction always applicable to delegated powers, we will find that the power to naturalize, in fact is not given to Congress, but simply the power to establish an uniform rule. The States are not forbidden to naturalize, nor is there anything in the exercise of the power by them, incongruous or incompatible with the power of Congress to establish an uniform rule...The power given to Congress was, according to my apprehension, intended to provide a rule for the action of the States, and not a rule for the action of the States, and not a rule for the action of the federal Government, (Ex parte Frank Knowles, 5 Cal 303.)

17. It was then explained (at page 305) that an act of Congress or 1802 assigned the power of naturalization to state courts. Those naturalized in a state court could only be a state citizen - not a federal citizen.
18. With the federal government possessing no power to naturalize, it appears that the framers of the Constitution never intended for there to be a federal citizenship.

19. Until 1868, there was no such thing as a citizen of the federal government - neither in fact nor by legal fiction. The fraudulently ratified fourteenth amendment pretends to create federal citizenship. It reads: "All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside."

20. One of the purposes of the fourteenth amendment was to address the problems of the salve race after the Civil War. Before the War, the blacks had no rights and no privileges in this country: they had no standing in any court. Immediately after the War, the situation had not changed. To remedy this, U.S. Congress passed the Civil Rights Act of 1866, which reads, in part All person born in the United States, and not subject to any foreign power, excluding Indians not taxed, are hereby declared to be citizens of the United States; and such citizens, of every race and color, without regard to any previous condition of slavery or involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall have the same right, in every state and territory in the United States, to make and enforce contracts, to sue, be parties and give convey real and personal property, and to full and equal benefit of all laws and proceedings for the security of person and property, as is enjoyed by white citizens, and shall be subject to like punishment, pains and penalties, and to none other, any law, statute, ordinance, regulation or custom, to contrary notwithstanding, Act April 9, 1866, c. 31 sec 1 (14 Stat. 27).

21. This Act had no effect on the States. Consequently, Congress condensed the Act and sent it to the States as a proposed federal amendment. It was rejected. Congress then passed the Reconstruction Acts which, by military occupation, abolished the governments of the ten Southern States that rejected the
proposed amendment, disenfranchised almost all white voters and required, as a condition for readmission to the Union, the passage of the fourteenth amendment. (For ore on this bogus amendment, see, Dyett v Turner, 439 P. 2d 266.)
22. Now, please tell e, has the fourteenth amendment been ratified? Whether it has not, let us consider it. First let’s establish that it applies only to the non-white races. For this we turn to the slaughter house cases.
23. The most casual examination of the language of these amendments, no one can fail to be impressed with the one pervading purpose found in them all, lying at the foundation of each, and without which none of them would have even suggested; we mean the freedom of the slave race. (Slaughter House Casess 83 U.S. 407.)
24. Some people claim that this bogus amendment creates federal citizenship. But I have several problems with that opinion. Before we can address these problems, we have to examine the concepts of citizen and subject.
a) Roman citizenship.
   1. The Roman government was organized by three large Roman tribes. Each tribe consisted of ten curiae and each curiae consisted of ten decuriae which consisted of one hundred families each. The Roman family could number from ten to fifty or more individuals. The reason for these large families was because a family consisted of the male head of the family and all of his unmarried daughters, his male descendents, their wives and children and anyone else who may have joined his family. All members of the family were known as citizens, although only the head of the family possessed "full privileges." All other members of the family, although they possessed minor privileges, were under the total dominion of the head of the family. To protect and enforce their privileges (the Romans did not recognize rights as we do), they created the Roman government. Relative to everyone else, Roman citizens were above the law. They did not
create a government to impose burdens on themselves, but to protect and enlarge their privileges. Among themselves they, of course, had to answer for their actions; but, relative to others, only when advantageous or necessary, as, for example, relative to foreign merchants.

2. Roman citizenship was determined by the status of one’s mother and the restrictions of such citizenship were those of family, not government.

b) The English subject
1. English law, up to the American Revolution and probably to the present time, has never known the word "citizen". The English equivalent is "subject".
2. For the last thousand years England has been a feudal society. In such a society, only one person possesses full privileges: the monarch. All others are his subjects who owe him total allegiance which is more properly known as fealty. No subject of the king can exist without owing life, limb and all earthly worship to the king. To become an English subject, one merely has to be born on soil within the ligeance or jurisdiction of the century, was permanent. Once could not quit being an English subject - a condition truly consistent with the status of slavery.

c) American citizenship.
1. Those Americans who rebelled against the English crown changed everything. They created a citizenship that is unlike anything known in previous legal systems. In America, citizenship is determined by the location of one’s birth, just as the status of subject is created in England; however, no burdens or obligations attach to an American is born in full possession of his rights - a condition also unknown to the English and Roman lawyer.
2. While the Americans made a mind shattering break from previous legal systems, they did not extend their liberties to all: the non-white races were not included. The least we can say for them is that they created a condition of freedom for fifty to sixty per cent of the population - compared to zero per cent in England.
and Rome.

d) Back to the fourteenth
1. With these remarks about citizen and subject, let’s return to the unratified fourteenth.
2. Once again, the fourteenth reads: "all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States."
3. What is meant by "in the United States?" A clue is given by the phrase the jurisdiction." "The’ is singular. There is one United States government. Thus, "in the United States" means "the District of Columbia (and) the territories" Slaughter House Cases, 83 U.S. 407).
4. Thus, according to the bogus fourteenth, one must be born in the District of Columbia or the territories to be a citizen of the United States government. However, owing the nature of this person’s status he would more properly styled a subject, not a citizen.
5. The thirteenth amendment provides the reasons for this opinion, it reads: "Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction." What do we mean by the phrase "within the United States." The clue, "their jurisdiction," tell us that United States, in this amendment, means the States of the Union and may or may not include the District of Columbia and the territories. This is indicated by a 1945 supreme court case: "In exercising its constitutional power to make all needful regulations respecting territory belonging to the United States, Congress is not subject to the same constitutional limitations as when it is legislating for the United States (i.e., the States of the Union). (Hooven v Evatt, 324 U.S. 674.)
6. In other words, the constitution is operative within the States but not in the federal zone.
7. Therefore, since the act of birth is an involuntary act from the
perspective of the once being born, no obligation or burden can attach to anyone because of his birth within any one of the several States. Conversely, those born within the federal zone are not covered by the thirteenth amendment and such birth allows obligations to attach to them merely because of their birth - a condition consistent with the subject of English law not the citizen of American law.

8. In other words, if one is born in full possession of his rights and with no burdens attached to oneself, one is a citizen of one of the several states. If obligations or burdens attach to oneself merely because of one's birth, one is a subject of Congress.

9. Thus, one born within the federal zone is obligated to pay an income tax merely because of his birth while one born within one of the several states not so obligated; for, otherwise, it would be involuntary servitude.

e) Does government recognize difference between U.S. and State citizenship?

1. For this, we turn again to the Slaughter House Cases.

2. It is quite clear, then that there is a citizenship of the United States and a citizenship of a state, which are distinct from each other and which depend upon different characteristics or circumstances in the individual.

3. We think this distinction and its explicit recognition in this Amendment of great weight in this argument, because the next paragraph of the same section, which is the one mainly relied on by the plaintiffs in error, speaks only of privileges and immunities of citizens of the United States, and does not speak of those of citizens of the several states. The argument, however, in favor of the plaintiffs, rests wholly on the assumption that the citizenship is the same and the privileges and immunities guaranteed by the clause are the same.

4. The language is: "No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States." It is a little remarkable, if this clause was intended a
protection to the citizen of a state against the legislative power of his own state, that the words "citizen of the state" should be left out when it is so carefully used, and used in contradistinction to "citizens of the United States" in the very sentence which precedes it. It is too clear for argument that the change in phraseology was adopted understandingly and with a purpose.

5. Of the privileges and immunities of the citizens of the United States, and of the privileges and immunities of the citizen of the state, and what they respectively are, we will presently consider; but we wish to state here that it is only the former which are placed by this clause under the protection of the Federal Constitution, and that the latter, whatever they may be, are not intended to have any additional protection by this paragraph of the Amendment.

6. If, then, there is a difference between the privileges and immunities belonging to a citizen of the United States as such, and those belonging to the citizen of the state as such, the latter must rest for their security and protection where they have heretofore rested; for they are not embraced by this paragraph of the Amendment. (Slaughter House Cases 83 U.S. 408.)

7. Embrace means 'to include,' hence, this case is telling us that State citizens are not included in the jurisdiction of the federal government.

8. What is the definition of an alien? - "one born out of the jurisdiction of the United States." And here, by United States we mean the government created by the federal contract. The exercise of jurisdiction attaches to no other meaning of the term. If state citizens are born out of the jurisdiction of the United States government and do not naturalize, do they remain out of the jurisdiction of the federal government?

9. Let’s look at that question from a different perspective: if a state citizen is within the jurisdiction or within the protection of the federal government, what is the act that creates that condition? It seems to me that the federal government has no authority to
make anyone a federal citizen by birth nor by naturalization. Owing to the thirteenth amendment, the federal government cannot compel anyone to become a Us. citizen. the bogus fourteenth has no affect on white citizens and it can only invite non-white persons to become U.S. citizens.

10. Let us make some concluding observations about the Slaughter-house case. These cases arose from disputes between a corporation created by the Louisiana legislature and the meat packers it was intended to displace. This corporation was given monopoly privileges in three parishes around New Orleans. All cattle were to be landed at the company’s docks, penned in the company’s stockyards and slaughtered in the company’s warehouse. Quite naturally, some butchers and meat packers objected to losing their livelihoods. The brought suit in the state courts and lost. They appealed to the US. supreme court which effectively concluded, ‘look, you’re white men, you’re state citizens and you’re complaining against a creation of a state legislature and we - the U.S. supreme court - must "hold ourselves excused from" this case: we have no jurisdiction over any of these persons.’

11. Having shown that the privileges and immunities relied on in the argument are those which belong to citizens of the states as such, and that they are left to the sate governments for security and protection, and not by this article placed under the special care of the Federal government, we may hold ourselves excused from defining the privileges and immunities of citizens of the United States which no state can abridge, until some case involving those privileges may make it necessary to do so. (Slaughter-house Cases, 83 U.S. 409.)

12. Is it possible to state more emphatically that state citizens are not United States citizens - and "that state citizens...are not embraced within" the jurisdiction of the federal government?

13. One who is out of the jurisdiction of a government is alien to that government. Hence, relative to the federal government, a
state citizen is an alien.
f) How are U.S. government citizens created?
1. According to CFR 1.1-1, the federal income tax is imposed on United States citizens. If this tax attached to a United States citizen because of his birth, a serious conflict would arise relative to the thirteenth amendment which forbids involuntary servitude. to avoid this conflict with the thirteenth, the Internal Revenue Service is constantly reminding the world that the income tax is voluntary, but it is not telling us what the voluntary act is.
2. I believe there are two so-called voluntary acts that can make one liable for the income tax: to be naturalized as a United States citizen or to obtain a social security number. (there is a great amount of misrepresentation, undue influence and coercion involved in both of these acts which can void their effects from the beginning.)
3. The relationship between the SS# and U.S. citizenship and, hence, the obligation of the income tax is indicated by Revenue ruling 57-576.
4. It is the position of the Internal Revenue Service that, since coverage under the social security program pursuant to the provisions of section 3121(1) of the Federal contributions Act is limited to United States citizens, coverage with respect to a United States citizen covered by an agreement would cease on the date which he becomes a citizen of a foreign country.
5. Thus, when one obtains a social security number, the IRS is allowed to presume that once has chosen to be treated as a U.S. citizen and to be liable for the income tax. When the IRS proceeds against such a person, The IRS is merely trying to enforce an obligation that was "voluntarily" accepted - a process compatible with the thirteenth amendment.
g) Brushaber case
1. The supreme court case BRUSHABER V. UNION PACIFIC R. CO., 240 U. S. 1 (1916) provides a convenient confirmation that the Internal Revenue Service regards state citizens as
nonresident aliens. Brushaber owned shares of Union Pacific which withheld a tax on its dividends and paid it to the U.S. treasury. Brushaber protested and brought suit in federal court to recover the tax. He lost at the district level and appealed to the supreme court where he lost again. The issues that he contended for are unimportant here. His averments of citizenship and residency are what concern us here.

2. The first paragraph of his complaint (federal district level) begins with these words: "Frank R. Brushaber, a citizen of the State of New York and a resident of the Borough of Brooklyn, in the City of New York, brings this his bill against Union Pacific Railroad company...." (LRA 1917D, 814; AnnCas 1917B, 713.) At all levels of the judicial proceedings, Brushaber’s statements regarding citizenship and residency were never challenged.

3. Two months after the Brushaber decision, the U.S. treasury issued Treasury decision 2313, the first paragraph of which reads as follows.

4. Under the decision of the Supreme Court of the United States in the case of Brushaber v Union Pacific railway Co., (sic) decided January 24, 1916, it is hereby held that income accruing to nonresident aliens in the form of interest from the bonds and dividends on the stock of domestic corporations is subject to the income tax imposed by the act of October 3, 1913.

5. By referring to Brushaber as a nonresident alien, the IRS conceded that a state citizen is alien to the federal government and someone living in Brooklyn is nonresident to the federal government. The only way that these relationships can be altered is by constitutional amendment - and there has been no such amendment since 1916.

6. Brushaber lost his case because Union Pacific was a domestic corporation, one organized by U.S. congress (in 1862). If Union Pacific had been organized by a state legislature it would have been regarded as a foreign corporation and the dividends and interest paid by it would have been exempt from federal taxation.
Remember, the defendant in the Slaughter-house cases was a corporation organized by the legislature of Louisiana and the supreme court ruled that it had no jurisdiction over the state legislature nor the corporation created thereby.

7. Despite the obvious reference to Brushaber as a nonresident alien by Treasury Decision 2313, the Brushaber case has generated several objections on this point. Some claim that he was a French immigrant; that, when he bought his Union Pacific shares, he listed a village outside Paris as his residence or that he was a withholding agent for Union Pacific.

8. Was Brushaber a French immigrant? If so, he would have been required to enter thru Ellis Island and register as a "resident" alien. Furthermore, he claimed to be a citizen of New York in his complaint, not a citizen of France.

9. Was he classified as a nonresident alien because he listed his palace of residence as a village outside Paris when he bought his shares? None of this information was before the court. Whether he had done this or not, the Treasury Department still classified him as an alien, not a U.S. citizen.

10. On this point it is worthwhile to compare the Brushaber case with a 1924 supreme court case, Cook v Tait (265 U.S. 47). Cook was a U.S. citizen living and working in Mexico City. the IRS sent an agent to Mexico City to examine Cook’s records and assess a tax against him. Cook protested, made an installment tax payment and sued to recover the tax. Cook was classified as a U.S. citizen by the court and Cook, who was living and working in Mexico during the time in question, was held liable for the income tax.

11. The text of the Cook case does not tell how he became a U.S. citizen. We can be certain he did not do so thru a Social Security number which was fourteen years in the future. What is more probable is that Cook became a U.S. citizen by leaving United States-3. When the federal government was created, its major purpose was to represent and protect state citizens relative to the
rest of the world. Hence, when a state citizen left the country, he became, by legal fiction, a United States citizen in order to rely on the United States government for protection while traveling abroad. When he returned home, his U.S. citizenship was left at the border where he resumed his state citizenship. "Another privilege of a citizen of the United States is to demand the care and protection of the Federal government over his life, liberty, and property when on the high seas or within the jurisdiction of a foreign government." (Slaughter-house cases, 83 U.S. 409.)

12. Thus by such reasoning if Brushaber had been living in France during the time of his dispute, he would have been classified as a U.S. citizen - just as Cook was classified. (This issue can have serious consequences for those people who attempt to protect their assets and income from the income tax by using off-shore devices. If a state citizen becomes a U.S. citizen by leaving the county, the Cook decision tells us that our body and other property outside the United States-3 is within the authority of the IRS.)

13. Was Brushaber a withholding agent for Union Pacific? If this had been the case, Brushaber would have taken his argument to the Company’s legal department which, if it had agreed with Brushaber, would have taken the case out of his hands and we never would have heard the name Brushaber. The case, then, would have been styled, Union Pacific v Commissioner of the IRS.

C. Who is liable for state income tax?

1. Word games

1. Let us suppose that you are a French citizen living in Paris with income derived from a source in Orange County. Federal and state income taxes have been withheld and you want to recover those taxes. Popular wisdom has it that you file a 1040NR to recover federal taxes and a 540NR to recover state taxes. It must be done in this order according to 540NR instruction. But, in this case, we have problems.
2. The 1040NR is a federal document and is to be used by nonresident alien individuals. In our example, popular wisdom holds that a French citizen, living in Paris, is nonresident and alien to the United States government. The facts are consistent with all the commonly held definitions of resident, alien and United States.

3. But, when we contemplate the 540NR, something should bother us. This document is a return for California ‘nonresidents.’ Before one can begin this document, one must have completed a 1040NR. This seems all right so far; a French citizen living in Paris is nonresident to Orange County according to common usage of the word ‘resident’. But, isn’t a French citizen also alien to California? Why is the 540NR styled for ‘nonresidents’ only - regardless of citizenship? This means that one’s citizenship is not a factor in determining whether one can use a 540NR. It means that California citizens can use a 540NR. If they could not, the document would be styled ‘nonresident alien.’ If it were so styled, it would be available to all except California citizens.

4. To complete a 540NR, one must complete a 1040NR and one’s status must be consistent with both documents. A California citizen living in Orange County and outside of any federal enclave is nonresident and alien to the federal government and he can also be nonresident, but not alien, to the California government.

5. This is where we have to examine the word resident.

2. Resident

1. The following definitions are from Bouvier’s.

2. Resident. One who has his residence in a place.

3. Residence. A residence is different from a domicile, although it is a matter of great importance in determining the place of domicile. The essential distinction between residence and domicile is that the first involves the intent to leave when the purpose for which one has taken up his abode ceases. The other has no such intent; the abiding is animo manendi (the intention of remaining). One may seek a place for the purposes of pleasure,
of business, or of health. If his intent be to remain, it becomes his domicile; if his intent be to leave as soon as his purpose is accomplished, it is his residence; **Brisenden v. Chamberlain**, 53 Fed. 311.

4. In other words, if one intends to remain in California, one is a nonresident of California. My purpose for living in California is to visit Disneyland once or twice a year. Upon completion of each of those visits, I intend to remain in California. Hence, I am a nonresident of California. To confirm this let us look at some definitions of ‘domicile.’

5. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. (White v Crawford, 10 Mass 188; Bouvier’s, [1914] 915.)

6. The term citizenship ordinarily conveys a distinct idea from that of domicile; State v Adams, 45 Ia 99, 24 Am Rep 760; but it is often construed in the sense of domicile; Morris v Gilmer, 129 U.S. 315, 9 Sup Ct 289, 32 L. Ed. 690. (Bouvier’s, [1914]916.)

7. Any person, *sui juris*, may make any bona fide change of domicile at any time; President, etc., of Harvard College v Gore, 5 Pick. (Mass) 370;35 E.L. & Eq. 532. (Bouvier’s, [1914]920.)

8. It is crucial to understand, that, when dealing with legal matters, every word has a particular meaning. Courts can know your intent only by the words that you use. They have to assume that you know what those words mean. If you use a wrong word, you could unintentionally or unknowingly create an obligation for yourself. Resident is one of those trick words.

D. The Principal - Agent relationship.

1. When we distinguish between domicile and residence, between citizen and subject and between state citizen and U.S. citizen, are we quibbling over inconsequential issues - or, are we contending with a fundamental legal principal?

2. In the American theory of government, all political power, all sovereignty derives from state citizens. They, and they alone, are
the parties to state and federal constitutions. These constitutions derive authority from no one else. The purpose of governments created and limited by those constitutions is to protect the rights and property of state citizens - not to impose burdens on them. Anyone else who derives protection therefrom does so as a gift or privilege. To the extent that a government does not protect the rights and property of state citizens, it is a rogue organization and operates without authority.

3. When we equate state citizen to the phrase "nonresident alien," the initial reaction is invariably negative. The phrase evokes connotations of "strange, foreign or unconnected" to the American experiment. These negative reactions often take the form of "If you don’t like it here, why don’t you move to red China?" The problem with this response, as I’ve indicated, is that state citizens created state and federal governments for the purpose of their protection.

4. When the federal government classifies state citizens as nonresident aliens, it is observing the legal principle that a thing created has no authority over its creators. A state government does the same when it classifies a state citizen as a nonresident.

5. The reason that so many people react negatively to the phrase "nonresident alien" is failure to appreciate the unique nature of the federal government. It is probably the only government in all of human history that was never intended to exercise jurisdiction over individuals or territory, except in extraordinary and temporary situations. Those court cases I have cited in this essay did not create those governments nor the contract that limits those governments. These court case are merely the most authoritative opinions regarding the meaning of the contract and the intent of its framers.

6. Can the courts overturn the Dred Scott and the Slaughterhouse decisions, to name a very few? Of course they can. But such decisions would not alter the federal contract and they would not prevent future law suits to restore "the blessing of liberty to
Ourselves and our Posterity."
E. Can the government expand its authority?
1. The Internal Revenue Service and the Internal Revenue Code are creations of Congress. Congress created the IR Code which imposes limits and restrictions on the IRS. The IRS has no authority to alter the IR Code nor to impose burdens upon Congress, except with the voluntary consent of Congress. This incapacity is so obvious that its violation has probably never been tried and, consequently, there may be no court cases to cite on this particular issue.
2. The U.S. congress and the federal constitution are creations of state citizens ("We the People...and our Posterity"). State citizens created the federal contract which imposes limits and restrictions on Congress. Just as the IRS has no authority to alter the IR Code nor to impose burdens on congress, so congress has no authority to alter the federal contract nor to impose burdens on state citizens, except with their voluntary consent. This incapacity of congress to alter the federal contract is confirmed by every case I’ve cited had probably several thousands more.
3. There is no provision in the Constitution to alter it by executive order, nor by court decision, nor by an act of Congress. This contract is without the reach of Congress, the judiciary and the executive. The only way a constitution may be altered is by the amendment process.
4. Regarding land areas within the states of the Union, there are only two ways to enlarge the geographical jurisdiction of the U.S. government: first, by a state voluntarily ceding land to the federal government and, secondly, by a constitutional amendment which would require approval by thirty eight states.
5. I know of no such amendment since 1855, the year of the Dred Scott decision and, while various states may have ceded land to the federal government for military bases, ports or national parks, all other state land areas remain "without the jurisdiction of the United States."
F. Question
1. Will the government recognize one’s status...
   1. ...if one takes the steps necessary to become a state citizen or to correct fraudulently induced mistakes?
2. As one becomes aware of the states citizenship issue, one becomes aware of a certain amount of deception and fraud that has been perpetrated over the last two hundred years. The special interest groups that have thrive under this fraud will not issue public statements that say "Okay, we’ve stolen billions from you, murdered two hundred million of your relatives and friends and, now that you’ve discovered the core issue of our fraud, we’ll bother you again." We’ll never see such a statement. Instead, I think we’ll see a major effort to deny, discredit and derail state citizenship information.
2. How will the government survive if everyone becomes state citizens?
   1. Before we answer this question, we have to ask: should the government survive - does it do anything honest people need or want? The selections in the following Reading List should provide enough evidence to determine who is protected and who is looted by the government - and whether or not we should worry about the fate of twenty to thirty million thieves.
3. Will I risk unnecessary attention or prosecution if I become a state citizen?
   1. Until the 1960’s, it was common for people born outside of United States to naturalize in state courts as state citizens. Since that time, all naturalization is performed by the Immigration and Naturalization Service (INS) and the paperwork provided by the INS gives the applicant a choice between state citizenship and U.S. citizenship. However, because of the near total ignorance regarding the advantages of state citizenship, it is hardly ever chosen. When one files a law suit in federal court, one is given a cover sheet to complete (for statistical purposes, they say) which requests the citizenship of the parties to the case. State
citizenship is one of the options. The federal contract begins with "We the People...and our Posterity" who were and are state citizens; it contains the phrase "state citizen" several times.
2. Will the government prosecute someone who is protected by the federal contract?
3. Before learning the issues of state citizenship, it is understandable to be concerned about possible prosecution merely because one becomes a state citizen, but after learning the issues, one can see what an utter fiasco the government would be inviting if it prosecuted anyone on that issue. Not only would the government lose its case, but we would gain at least half of the jury as state citizens.

Miscellaneous:
The filing of a withholding agreement (W-4 or W-9) is voluntary [26 CFR 31.3402(p)-1(b)].
The voluntary withholding agreement may be terminated at any time by the worker or the hiring entity [26 CFR 31.3402(p)-1(b)(2)].
The term "employee" 31 CFR §215.2(h)(1)(i) does not include retired personnel, pensioners, annuitants, or similar beneficiaries of the Federal Government, who are NOT performing active civilian service or persons receiving remuneration for services on a contract-fee basis. They are not subject to withholding and have no duty to file any form W-4 or W-9, unless they desire to voluntarily enter into agreements.
It is unlawful to terminate or not hire you for failure to provide an IRS Form W-4 or W-9; (see DOJ Form I-9; or 8 U.S.C. 1324a(b), 1324a(b)(2); or Privacy Act of 5 U.S.C. Annotated 552(a).)
"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to non-taxpayers. The latter are without their scope. No procedure is prescribed for non-taxpayers, and no attempt is made to annul
any of their rights and remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws". Economy Plumbing and Heating Co. v. United States, 470 F. 2d 585 (1972)

"The laws of Congress in respect to those matters [Federal Income Taxation] do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government." Caha v. United States, 152 U.S. 211, 215, 14 S. Ct. 513 (1894)

IRS INCOME: BLOOD MONEY
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2. Page 2 - The source document

Laws of the United States relating to internal revenue,
United States., United States. Office of Internal Revenue.
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OF THE
UNITED STATES
RELATING TO
INTERNAL REVENUE,
IN FORCE AUGUST 1, 1866,
EXCEPT
WHERE OTHERWISE SPECIALLY PROVIDED,
AS IN RELATION TO
DISTILLED SPIRITS, FERMENTED LIQUORS, CERTAIN STAMP
DUTIES,
AND IN PART TO COTTON.
PREPARED UNDER THE DIRECTION
OF THE
COMMISSIONER OF INTERNAL REVENUE.
WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1866.

Page II
House OF REPRESENTATIVES, July 12, 1866.
Resolved, That there be printed for the use of the House twenty thousand
copies of the
internal tax laws as they shall stand after incorporating provisions of the
act recently
passed, so that, as far as is practicable, the provisions of the different
laws upon the same
matter shall be printed in connexion.
SENATE OF THE UNITED STATES, July 14, 1866.
Resolved, That there be printed for the use of the Senate five thousand
copies of the
internal tax laws, now in force, so that the several provisions in relation
to the same subject
shall be inserted in connexion, together with a suitable index to the
same; the whole to be
compiled and prepared for printing under the direction of the
Commissioner of Internal
Revenue.

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4. ARRANGEMENT OF SUBJECTS. xi
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6. APPENDIX, (SPECIAL INCOME TAX FOR 1863.) 131
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STATUTES COMPRISED.
This compilation comprises the following statutes so far as they relate to
internal revenue, in whole or in part, those sections being omitted which cease
to be in force after the act of July 13, 1866, takes full effect:
AN ACT to provide internal revenue to support the government, and to pay interest on
the public debt, approved July 1, 1862.-Statutes at Large, vol. XII, pages 432-489, Chap.
CXIX.
AN ACT to amend an act entitled "An act to provide internal revenue to support the
government, and to pay interest on the public debt, approved July 1, 1862," and for other
purposes, approved March 3, 1863.-Ibid., vol. XII, pages 713-731, Chap. LXXIV.
AN ACT to provide internal revenue to support the government, to pay interest on the
public debt, and for other purposes, approved June 30, 1864.-Ibid., vol. XIII, pages 223-306,
Chap. CLXXII.
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 30,
1864," approved March 3, 1865.
AN ACT authorizing the Secretary of the Treasury to appoint assistant assessors of internal
revenue, approved January 15, 1866.
AN ACT to declare the meaning of certain parts of the internal revenue act, approved
June 30, 1864, and for other purposes, approved March 10, 1866.
AN ACT to reduce internal taxation, and to amend an act entitled "An act to provide
internal revenue to support the government, to pay the interest on the public debt, and for
other purposes, approved June 30, 1864," and acts amendatory thereof, approved July 13, 1866.

AN ACT to authorize the refunding of certain taxes, approved July 27, 1866.

AN ACT amendatory of section thirteen of an act entitled "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 30, 1864," approved March 3, 1865, approved July 27, 1866.

Also the following, relating to the care of the public moneys, viz:

AN ACT to provide for the better organization of the treasury, and for the collection, safekeeping, transfer and disbursement of the-public revenue, approved August 6, 1861.

AN ACT to provide more effectually for the settlement of accounts between the United States and receivers of public money, approved March 3, 1797:

The appendix containing the following joint resolutions, viz:

JOINT RESOLUTION imposing a special income duty, approved July 4, 1864, public resolution To. 59.

JOINT RESOLUTION to prevent the further enforcement of the Joint Resolution (No. 77) approved July 4, 1864, against officers and soldiers of the United States who have been honorably discharged, so as to relieve them from the further payment of the special five per cent. income tax imposed thereby, approved July 28, 1866.
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6 August, 1846, ~ 16 Follow 23.
3 March, 1797, ~ 1, 2, 3, 4, 5, 6, 7. Follow 23.

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4 July, 1864, (joint resolution.) May be found in the appendix.

28 July, 1866, do.
for other purposes, approved August 5, 1861; Chap. XLV, vol. 12; 292. Sections 49, 50, and 51 imposed an income tax, and so far were repealed July 1, 1862.

An act to provide internal revenue to support the government and to pay interest on the public debt, approved July 1, 1862; Chap. CXIX, vol. 12; 432, 489. Section 89 repealed portions of act August 5, 1861, as above. ReDealed June 30, 1864, except sections 115 and 119; section 115 was repealed in effect March 3, 1865. Section 119 is omitted from this compilation as relating wholly to direct tax.

An act increasing temporarily the duties on imports, and for other purposes, approved July 14, 1862; Chap. CLXIII, vol. 12; 560. Sections 24 and 25 amended section 95 act July 1, 1862, and provided when provisions relating to stamp duties should take effect. Repealed June 30, 1864.

An act to impose an additional duty on sugars produced in the United States, approved July 16, 1862; Chap. CLXXXVII, vol 12; 588. Repealed June 30, 1864. Joint resolution to amend section 77 of "An act to provide internal revenue to support the government and to pay interest on the public debt," and for other purposes, approved July 17, 1862; No. 64, page 627. Provided when act of July 1, 1862, should take effect. Limited in itself.

An act to amend an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," approved December 25, 1862; Chap. V, vol. 12; 632. Amended act of July 1, 1862. Repealed by act of June 30, 1864.

An act to amend an act entitled " An act to provide internal revenue to
support the government and pay interest on the public debt," approved July 1, 1862, and for other purposes, approved March 3, 1863; Chap. LXXIV, vol. 12; 713, 731. Repealed by act of June 30, 1864, except as relates to appointment of deputy commissioner and cashier of internal revenue, sections 19 and 21.

An act to prevent and punish frauds upon the revenue, and for other purposes, approved March 3, 1863; Chap. LXXVI, vol. 12; 737. Section 2 referred to "revenue." This section was repealed June 30, 1864, "so far as the same applies to officers of internal revenue."

An act to increase the internal revenue, and for other purposes, approved March 7, 1864; Chap. XX, vol. 12; 14, 17. Repealed June 30, 1864.

Joint resolution to provide for the printing annually of the report of the Commissioner of Internal Revenue; No. 4, page 400. Approved January 13, 1864.

An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes, approved June 30, 1864; Chap. CLXXIII, vol. 13; 223, 306.

For repeal of former acts see section 173. Sections 6, 50, 53, 54, 55, 56, 57, 59, 62, 63, 64, 65, 66, 67, 68, 69, and 70; and parts of sections 83, 101, 102, 150, 177, were repealed July 13, 1866. Sections 47, relating to direct tax, and 131, making an annual appropriation, are omitted.

An act to amend an act entitled "An act to provide," &c., approved December 22, 1864; Chap. VIII, vol. 13; 420; as to when tax on whiskey, provided in section 55 of above act, should be increased. Limited in itself.

Joint resolution imposing a special income duty for the year ending
December 31 next preceding October 1; 1864, approved July 4, 1864; No. 77, page 417. Limited in itself. An act to amend an act entitled, &c., approved June 30, 1864, approved March 3, 1865; Chap. LXXVIII, vol. 13; 4G69. Section 16 repealed "all provisions of any former act incon. sistent with the provisions of this act;" sections 2, 5, 8, 9, 10, and 12, repealed July 13, 18Gs. 

* " This being the date of the assembling of the Thirty-seventh Congress in its first (extra) session, when, among other measures made necessary by the existing rebellion and war, was commenced the legislation which has since produced the present system of internal taxation."

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X LIST OF ACTS.

An act authorizing the Secretary of the Treasury to appoint assistant assessors of internal revenue. Approved January 15, 1866.

An act to declare the meaning of certain parts of the internal revenue act, approved June 30, 1864, and for other purposes. Approved March 10, 1866.

An act to reduce internal taxation, and to amend an act entitled, &c., approved June 30, 18G4, and acts amendatory thereof. Approved July 13, 1866.

An act to authorize the refunding of certain taxes, approved July 27, 1866.

An act amendatory of section thirteen of an act entitled " An act entitled 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 30, 1864,"
approved March 3,
1865, approved July 27, 1866.
Joint resolution to prevent the further enforcement of the joint resolution
(No. 77) approved July 4, 1864, against officers and soldiers of the
United States who have been honorably discharged, so as to relieve them
from the further payment of the special five per cent.
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INTERNAL REVENUE LAWS.
8. The Congress shall have power to lay and collect taxes, duties,
imposts, and excises, to pay the debts,
and provide for the common defence and general welfare of the United
States; but all duties, imposts, and
excises shall be uniform throughout the United States.-Cotitutio of the
Unitd States, article 1.

OFFICE OF INTERNAL REVENUE.
OFFICER —APPOIN IENTS —DUTIE-C ENSATO —-OHIBITIS.
1. That, for the purpose of superintending the collection of in- 1 JaZ,
186s, 1.
   ternal duties, stamp duties, licenses, or taxes imposed by this act,
or which may be hereafter imposed, and of assessing the same, an
office is hereby created in the Treasury Department to be called OffiBe
of Coim
missioner of In
the office of the Commissioner of Internal Revenue; and the ternal Revenue
President of the United States is hereby authorized to nominate, crited.
and, with the advice and consent of the Senate, to appoint, a
Commissioner of Internal Revenue. * * * * *
2. That, for the purpose of superintending the collection of in- 30 Ja
1864, ~.
ternal duties, stamp duties, licenses, or taxes imposed by this act,
or which may hereafter be imposed, and of assessing the same, the
Commissioner of Internal Revenue * * * * *
Commissioner of
shall be charged, under the direction of the Secretary of the
Treasury, with preparing all the instructions, regulations, direo-
Duties and powtions, forms, blanks, stamps, and licenses, and distributing the
same,'rs
or any part thereof, and all other matters pertaining to the assessment
and collection of the duties, stamp duties, licenses, and taxes
which may be necessary to carry this act into effect, and with the
general superintendence of his office, as aforesaid, and shall have
authority, and hereby is authorized and required, to provide cotton
marks, hydrometers, and proper and sufficient adhesive stamps,
and stamps or dies for expressing and denoting the several stamp
duties, or the amount thereof in the case of percentage duties, imposed
by this act, and to alter and renew or replace such stamps,
from time to time, as occasion shall require. He may also contract
for or procure the printing of requisite forms, decisions, regulations,
and advertisements; but the printing of such forms, decisions,
and regulations shall be done at the public printing office, unless
the public printer shall be unable to perform the work. * * *
missioner
And the privilege of franking all letters and documents pertaining may
frank letters
to the duties of his office, and of receiving free of postage all such
pertaining to the
business of the ofletters and documents, is hereby extended to said
Commissioner. fice.
3. That it shall be the duty of the Commissioner of Internal Revenue to pay over daily to the Treasurer of the United States Commissioner to
all public moneys which may come into his possession, for which pay
over moneys the Treasurer shall give proper receipts and keep a faithful account; and
at the end of each month the said Commissioner shall render true and faithful accounts of all public moneys received or of all
moneys repaid out, or paid to the Treasurer of the United States, exhibiting ceivodor paid, xt.

Page 2

Auditing of ae- proper vouchers therefor, and the same shall be
received and examined by the Fifth Auditor of the Treasury, who shall thereafter
certify the balance, if any, and transmit the accounts, with the
vouchers and certificate, to the First Comptroller for his decision
Copy of each account when settled and the said Commissioner, when such
copies are settled shall transmit a copy thereof to the
Secretary of the Treasury. He shall at all times submit to the
Comptroller may Secretary of the Treasury and the Comptroller, or
either of them, inspect moneys in his hands, and shall, prior to
the enin Commissioner's
hands. Enter upon the duties of his office, execute a bond, with sufficient

give bonds. Sureties, to be approved by the Secretary of the Treasury

by the First Comptroller, in a sum of not less than one hundred

thousand dollars, payable to the United States, conditioned that

said Commissioner shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in obedience to law and in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession, and for the safe-keeping and faithful account of all stamps, adhesive stamps, or vellum, parchment or paper bearing a stamp denoting any duty thereon, which bond shall be filed in the office of the First Comptroller of the Treasury.

And such Commissioner shall, from time to time, renew, strengthen, and increase his official bond as the Secretary of the Treasury may direct.

3 March, as 1865, 3. 4. 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 revenue, shall be paid by the officers, collectors, or agents repaid daily into the treasury after 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 to be return to the Commissioner. cate 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 depositary 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 extend the time for making such payment, not exceeding, however, in any case, a period of one month.

6. That the President shall appoint In the Department of the 3 March, 186619.
Treasury, by and with the advice and consent of the Senate, a 30 June,, ~ 3.
competent person, who shall be called the Deputy Commissioner of Internal Revenue, * * * * * who shall be charged with Dutiesad powsuch duties in the Bureau of Internal Revenue as may be prescribed ers.
by the Secretary of the Treasury, or as may be required by law,
and who shall act as Commissioner of Internal Revenue in the absence of that officer, and exercise the privilege of franking all letters and documents pertaining to the office of Internal Revenue.

6. That the office of the Commissioner of Internal Revenue be reorganized so as to include—

One Commissioner of Internal Revenue, with a salary of six thousand dollars, and one Deputy Commissioner, with a salary of three thousand five hundred dollars; which offices are already created, and the duties thereof defined by law; and to authorize, under the direction of the Secretary of the Treasury, the employment of the following additional officers and clerks, and with the salaries hereinafter specified, namely:

Two Deputy Commissioners, each with a salary of three thousand dollars;

One Solicitor, with a salary of four thousand dollars;

Seven heads of divisions, each with a salary of two thousand five hundred dollars.

Thirty-four clerks of class four; forty-five clerks of class three; fifty clerks of class two; and thirty-seven clerks of class one;

Fifty-five female clerks;

Five messengers, three assistant messengers, and fifteen laborers.

And a sum sufficient to pay the additional salaries of officers, clerks, and employés herein authorized is hereby appropriated out of any money in the treasury not otherwise appropriated; and this section shall take effect from and after the thirtieth day of June, eighteen hundred and sixty-six.

7. That the Secretary of the Treasury may appoint not exceeding three revenue agents, whose duties shall be, under the direction of the Secretary of the Treasury, to aid in the prevention,
detection, and punishment of frauds upon the revenue, who shall be paid such compensation as the Secretary of the Treasury may deem just and reasonable, not exceeding two thousand dollars per annum. The above salaries to be paid in the same manner as are other expenses for collecting the revenue.

8. That the Secretary of the Treasury may appoint not exceeding ten revenue agents, whose duties shall be, under the direction of the Secretary of the Treasury, to aid in the prevention, detection, and punishment of frauds upon the internal revenue, and in the enforcement of the collection thereof, who shall be paid, in addition to the expenses necessarily incurred by them, such compensation as the Secretary of the Treasury may deem just and reasonable, not exceeding two thousand dollars per annum. The above salaries to be paid in the same manner as are other expenses for collecting the revenue.

9. That the Secretary of the Treasury may appoint inspectors in any assessment district where in his judgment it may be necessary for the purposes of a proper enforcement of the internal revenue laws or the detection of frauds; and such inspectors and revenue agents aforesaid shall be subject to the rules and regulations of the said Secretary, and have all the powers conferred upon any other officers of internal revenue in making any examination of persons, books, and premises which may be necessary in the
Con ksmaton. discharge of the duties of their office; and the compensation of such inspectors shall be fixed and paid for such time as they may be actually employed, not exceeding four dollars per day, and i13 Jy, 186, ~ 9. their just and proper travelling expenses. And any inspector or punishment for revenue agent, or any special agent appointed by the Secretary, Teful civpeng of the Treasury, who shall demand or receive any compensation, Inad for extortion. fee, or reward, other than such as are provided by law for or in regard to the performance of his official duties, or shall be guilty of any extoition or wilful oppression in the discharge of such duties, shall, upon conviction thereof in any circuit or district court of the United States having jurisdiction thereof, be subject to a fine of not exceeding one thousand dollars, or to imprisonment fbr not exceeding one year, or both, at the discretion of the court, and shall be dismissed from office, and shall be forever disqualified from holding any office under the government of the United States.

And one-half of the fine so imposed shall be for the use of the United States, and the other half for the use of the person, to be ascertained by the judgment of the court, who shall first give the information whereby any such fine may be imposed.

Juiy, 1862, ~ 2 10. That, for the purpose of assessing, levying, and collecting the Collection duties or taxes hereinafter prescribed by this act, the President of, ricts. the United States be, and he is hereby, authorized to divide, respectively, the States and Territories of the United States and the District of Columbia into convenient collection districts, and t; nominate, and, by and with the advice and consent of the Senate, Assessor and to appoint an assessor and a collector for each such district, who tFor lac dhfltdr shall be residents within the same: Provided, That any of
said

States and Territories and the District of Columbia may, if the
President shall deem it proper, be erected into and included in one
LiUmtattm ofthe district: Provided, That the number of districts in any
State shall
numberofditrilota not exceed the number of representatives to which
such State shall
be entitled in the present Congress, except in such States as are
entitled to an increased representation in the thirty-eighth Congress, in
which States the number of districts shall not exceed the
number of representatives to which any such State may be so
enAdatiomal dO- titled: And provided further, That in the State of
California the
tm'nOaomm. President may establish a number of districts not exceeding
the
number of senators and representatives to which said State is enti30June,
1564, ~7.* tied in the present Congress. And the President is hereby
authorDistricts may be ized to alter the respective collection districts
provided for in said
altered. section as the public interests may require.

30 June, 1864, s8. 11. That each assessor shall divide his
district into a convenient

3 Marh, 1'6663, 1 number of assessment districts, which
may be changed as often as

may be deemed necessary, subject to such regulations and
limitations as may be imposed by the Commissioner of
Internal Reveyale their districts nue, within each of which
[the assessor, whenever there shall be a

into assessment vacancy, shall, appoint, with the approval of said Commissioner,]

one or more assistant assessors, who shall be a resident of such

In case of assessment district; and in case of a vacancy occurring in the office

of any of the assessor by reason of death or any other cause, the assistant

assessor of the assessment district in which the assessor resided at

the time of the vacancy occurring shall act as assessor until an

appointment filling the vacancy shall be made.'The
remaining portion of this section is as follows:

Sgc. 7. And be it further enacted, That the second section of an act entitled "An act to provide internl revenue to support the government and to pay interest on the public debt," approved July one, e.gbhSeen hunmdhd-wad sixty-two, sh8ll remain nd continue in full force.

12. That the Secretary of the Treasury is hereby authorized to 15 Jan., 1868, ~ 1. appoint any assistant assessors of internal revenue now provided by law.
13. That before any collector shall enter upon the duties of his office, be shall execute a bond for such amount as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with not less than five sureties to be approved by the Solicitor of the Treasury, conditioned that said collector shall faithfully perform the duties of his office of according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; which bond shall be filed in the office of the First Comptroller of the Treasury. And such collector shall, from time to time, renew, strengthen and increase his official bond, as the Secretary of the Treasury may direct, with such further conditions as the said Commissioner shall prescribe.

14. That each collector shall be authorized to appoint, by an instrument of writing under his hand, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke any such appointment, giving such notice thereof as the Commissioner of Internal Revenue shall prescribe; and may require bonds or other securities, and accept the same, from such deputy; and each such deputy shall have the like authority, in every respect, to collect the duties and taxes levied or assessed within the portion of the district assigned to him which is by this act vested in the collector himself; but each collector shall, in every respect, be obedientcorrapoo,
sponsible both to the United States and to individuals, as the case
may be, for all moneys collected, and for every act done by any of
his deputies whilst acting as such, and for every omission of duty.
15. Thllt in case of the sickness or temporary disability of a 30Jnn, 54.
collector to discharge such of his duties as cannot under existing
Collector m.yelaws be discharged by a deputy, they may be devolved by
him upon a deputy in
upon one of his deputies; and for the ofcial acts and defaults of case of
sickness.
such deputy the collector or his sureties "shall be held responsible
to the United States.
16. That in case a collector shall die, resign, or be removed, the 3OJ'une,
3 March, 1865, ~ 1.
deputies of such collector shall continue to act until his successor
is appointed; and the deputy of such collector longest in service Oldest
deputy
at the time immediately preceding shall, until a successor shall be
appointed, discharge all the duties of said collector; and for the cae of
vacancy.
official acts and defaults of such deputy a remedy shall be had on
the official bond of the collector, as in other cases; and of two or
more deputy collectors appointed on the same day, the one residing
nearest the residence of the collector at the time of his death, resignation,
or removal, shall discharge the said duties until the appointment of a
successor: Provided, That in case it shall appear designteretary may
to the Secretary of the Treasury that the interest of the govern- in certain
eases.
ment 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. And any bond or security taken from a Bond of
deputy
available to heirs.

deputy by such collector, pursuant to this act, shall be available to &c.,
in case of
his legal representatives and sureties to indemnify them for loss or loss.
damage accruing from any act of the deputy so continuing or succeeding
to the duties of such collector.

30 June, 1564,s2 17. That there shall be allowed and paid to the
several assessors.13 JunlaI. a salary of fifteen hundred dollars per
annum, payable quarterly;
assetsors. and, in addition thereto, where the receipts of the collection
dis-,Sialrary. trict shall exceed the sum of one hundred thousand
dollars, and
shall not exceed the sum of four hundred thousand dollars annually, one-
half of one per centum upon the excess of receipts over
one hundred thousand dollars. Where the receipts of a collection
district shall exceed four hundred thousand dollars, and shall not
exceed six hundred thousand, one-fifth of one per centum upon
the excess of receipts over four hundred thousand dollars. Where
the receipts shall exceed six hundred thousand dollars, one-tenth
Not to exceed of one per centum upon such excess; but the salary of no
assessor
8$4,W0e ~nt shall in any case exceed the sum of four thousand dollars.
And
the several assessors shall be allowed and paid the sums actually
and necessarily expended, with the approval of the Commissioner
of Internal Revenue, for office rent; but no account of such rent
shall be allowed or paid until it shall have been verified in such
manner as the Commissioner shall require, and shall have been
audited and approved by the proper officers of the Treasury DeCklrk
partment. And the several assessors shall be paid, after the account thereof shall have been rendered to and approved by the proper officers of the treasury, their necessary and reasonable charges for clerk-hire; but no such account shall be approved unless it shall state the name or names of the clerk or clerks employed and the precise periods of time for which they were respectively employed, and the rate of compensation agreed upon, and shall be accompanied by an affidavit of the assessor stating that such service was actually required by the necessities of his office, and was actually rendered, and also by the affidavit of each clerk, stating that he has rendered the service charged in such account on his behalf, the compensation agreed upon, and that he has not paid, deposited, or assigned, or contracted to pay, deposit, or assign any part of such compensation to the use of any other person, or in any way, directly or indirectly, paid or given, or contracted to pay or give, any reward or compensation for his office or employment, or the emoluments thereof; and the chief administer oaths in the absence of clerk of any such assessor is hereby authorized to administer, in the absence of the assessor, such oaths or affirmations as are required by this act. And there shall be allowed and paid to each assistant assessor four dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose to be certified by the assessor, and three dollars for every hundred persons assessed contained in the tax list, as completed and delivered by him to the assessor, and twenty-five cents for each permit granted for making tobacco, snuff, or cigars; and assistant assessors may be allowed, in the settlement of their accounts, such sum as the Commissioner of Internal Revenue shall approve, not exceeding three hundred dollars per
annum, for office rent; but no account for such rent shall be
allowed or paid until it shall have been verified in such manner
as the Commissioner of Internal Revenue may require, and shall
have been audited and approved by the proper officers of the
Treasury Department; and assistant assessors, when employed
outside of the town in which they reside, in addition to the compensation
now allowed by law, shall, during such time so employed, receive one
dollar per day; and the said assessors and

Assistant assessors, respectively, shall be paid, after the account
thereof shall have been rendered to and approved by the proper
officers of the treasury, their necessary and reasonable charges for
Stationery,
stationery and blank books used in the discharge of their duties, blank
books, postblicaand for postage actually paid on letters and documents
received and cation
sent, and relating exclusively to official business, and for money
actually paid for publishing notices required by this act: Provided,
That no such account shall be approved unless it shall state the
nt to be
date and the particular item of every such expenditure, and shall
be verified by the oath or affirmation of such assessor or assistant
assessor; and the compensation herein specified shall be in full
for all expenses not otherwise particularly authorized: Provided
further, That the Commissioner of Internal Revenue may, under
Commissioner
such regulations as may be established by the Secretary of the stationery,
Treasury, after due public notice, receive bids and make contracts
for supplying stationery, blank books, and blanks to the assessors,
assistant assessors, and collectors in the several collection districts:
Provided further, That the Secretary of the Treasury shall be, Secretary may
and he is hereby, authorized to fix such additional rates of compensation to be made to assessors and assistant assessors in cases certain cases.
where a collection district embraces more than a single congressional district, and to assessors and assistant assessors, revenue agents, and inspectors in Louisiana, Georgia, South Carolina, Alabama, Florida, Texas, Arkansas, North Carolina, Mississippi, Tennessee, California, Nevada, and Oregon, and the Territories, as may appear to him to be just and equitable, in consequence of the greater cost of living and travelling in those States and Territories, and as may, in his judgment, be necessary to secure the services of competent officers; but the compensation thus allowed shall not exceed the rate of five thousand dollars per annum. Collectors of internal revenue acting as disbursing officers shall be allowed all bills of assistant assessors heretofore paid by be allowed bills of assistant assessors them in pursuance of the directions of the Commissioner of Internal Revenue, notwithstanding the assistant assessor did not certify to notwithstaining the assistant assessor did not certify to the assistant assessor hours therein, or that two dollars per diem was deducted from his salary or compensation before computation of the tax thereon.
18. That assistant assessors shall make out their accounts for pay and charges allowed by law monthly, specifying each item and in-Assistant assessors eluding the date of each day of service, and shall transmit the same, accounts verified by oath or affirmation, to the assessor of the district, who

June, 1864, ~24.
shall thereupon examine the same, and, if it appear just and in accordance with law, he shall indorse his approval thereon, but otherwise shall return the same with objections. Any such account Account to be so approved may be presented by the assistant assessor to the col-approved by aslector of the district for payment, who shall thereupon pay the same, And paid by coland, when receipted by the assistant assessor, be allowed therefor lectors. upon presentation to the Commissioner of Internal Revenue. Where Assistant assesan account, so transmitted to the assessor, shall be objected to, Commissioner.
in whole or in part, the assistant assessor may appeal to the Commissioner of Internal Revenue, whose decision on the case shall be final. And should it appear at any time that any assessor has Amount negligibly or negligently approved any account, as aforesaid, al- by assessor to be lowing any assistant assessor a sum larger than was due according deducted from his to law, it shall be the duty of the Commissioner of Internal Rev- Pay. enue, upon proper proof thereof, to deduct the sum so allowed from any pay which may be due to such assessor; or the Commissioner, as aforesaid, may direct a suit to be brought in any court of com. petent jurisdiction against the assessor or assistant assessor in default for the recovery of the amount knowingly or negligently al13 July, 1866, ~ 9. lowed, as hereinbefore mentioned: Provided, That in calculating the commissions of assessors and collectors of internal revenue in districts whence cotton or distilled spirits are shipped in bond to Taxes received be sold in another district, one-half the amount of tax received on
on cotton and stillled spirits ship— the quantity of cotton or spirits so shipped shall be added to the ped in bond to be amount on which the commissions of such assessors and collectors divided in calculating commissions. are calculated, and a corresponding Rmount shall be deducted from the amount on which the commissions of the assessors and collectors of the districts to which such cotton or spirits are shipped are calculated.

0 June, 1864, ~25. 19. That there shall be allowed to collectors, in full compensation

3 March, 1865, ~ 1. for their services and that of their deputies, a salary of fifteen hun

Compensation of collectors. dreed dollars per annum, to be paid quarterly, and in addition cSalary. thereto a commission of three per centum upon the first hundred thousand dollars, and a commission of one per centum upon all sums above one hundred thousand dollars and not exceeding four hundred thousand dollars, and a commission of one-half of one per centum on all sums above four hundred thousand dollars and not exceeding one million of dollars, and one-eighth of one per centum on all sums above one million of dollars, such commissions to be computed upon the amounts by them respectively collected and paid over and accounted for under the instructions of the Treasury Department. And there shall be further paid, after the account thereof has been rendered to and approved by the proper officers of the treasury, to each collector his necessary and reasonable Stationery, blank charges for advertising, stationery, and blank books used in the bge.s, and post- performance of his official duties, and for postage actually paid on letters and documents received or sent, and exclusively relating to official business; but no such account shall be approved unless it shall state the date and the particular items of every such expenditure, and shall be verified by the oath or affirmation of the col

Secretary may
lector: And provided, That the Secretary of the Treasury be aumake
further allowancoin certain thorized to make such further allowances,
from time to time, as
cases. may be reasonable in cases in which, from the territorial
extent of
the district, or from the amount of internal duties collected, or from
other circumstances, it may seem just to make such allowances.
3 chJune, 186C, ~1.2 20. That in the adjustment of the accounts of
assessors and col13 July, 1866, ~ 9. lectors of internal revenue which
shall accrue after the thirtieth of
Fiscalyeartobe June, eighteen hundred and sixty-four, and in the
payment of their
observed in adjustin accouuts. compensation for services after that date,
the fiscal year of the treasCbommissions to urn shall be observed; and
where such compensation, or any part
be apportioned in u
c.aseoftwoofficers of it, shall be by commissions upon assessments or
collections, and
in same year. shall during any year, in consequence of a new
appointment, be
due to more than one assessor or collector in the same district, such
commissions shall be apportioned between such assessors or collectors;
but in no case shall a greater amount of the commissions be allowed to
two or more assessors or collectors in the same district
than is or may be authorized by law to be allowed to one assessor
Salaries and or collector. And the salary and commissions of assessors
and
commissions heretofore earned. collectors heretofore earned and
accrued shall be adjusted, allowed,
and paid in conformity to the provisions of this section, and not
herwise; but no payment shall be made to assessors or collectors. No payment of salary or commission account of salaries or commissions without the certificate of the sions to be made Commissioner of Internal Revenue that all reports required by law or regulation have been received, or that a satisfactory explanation has been rendered to him of the cause of the delay.

21. That all official communications made by assessors to collectors, assessors to assessors or by collectors to collectors, or by official collectors to assessors, or by assessors to assistant assessors, or by revenue officers to assistant assessors to assessors, or by collectors to their deputies, be free of postage or by deputy collectors to collectors, may be officially franked by the writers thereof, and shall, when so franked, be transmitted by mail free of postage.

22. That all assessors and their assistants, all collectors and their deputies, revenue agents and all inspectors, are hereby authorized to administer oaths and take evidence touching any part of the administration of this law with which they are respectively charged, or where such oaths and evidence are by law authorized spectors, authorized to be taken; and any perjury therein shall be punished in the like manner, and to the same degree, as in the case of perjury committed in proceedings in the courts of the United States.

23. That the provisions of the sixteenth section of the act approved August sixth, eighteen hundred and forty-six, entitled "An
Section 16. act of
act to provide for the better organization of the treasury, and for plied to inter186, a
the collection, safe-keeping, transfer, and disbursement of the public revenue officers.
-revenue," are hereby applied to, and shall be construed to include, all officers of the internal revenue charged with the safe-keeping, transfer, or disbursement of the public moneys arising therefrom, and to all other persons having actual charge, custody, or control of moneys or accounts arising from the administration of the internal revenue.

[SEC. 16. And be it further enacted, That all officers and other persons charged 6 August, 16. 16.
by this act, or any other act, with the safe-keeping, transfer, and disburse- Entries to be
ment of the public moneys, other than those connected with the Post Office made of the public Department, are hereby required to keep an accurate entry of each sum re- moneys other than those of the Post ceived, and of each payment or transfer; and that if any one of the said offi- Office Departm't.
cers, or of those connected with the Post Office Department, shall convert to Felony to use, his own use, in any way whatever, or shall use, by way of investment in any loan, or deposit in kind of property or merchandise, or shall loan, with or without interest, or lie bank &c. pub shall deposit in any bank, or shall exchange for other funds, except as allowed oney by this act, any portion of the public moneys intrusted to him for safe-keeping, disbursement, transfer, or for any other purpose, every such act shall be deemed and adjudged to be an embezzlement of so much of the said
moneys
as shall be thus taken, converted, invested, used, loaned, deposited, or exchanged, which is hereby declared to be a felony; and any failure to pay over cr to produce the public moneys intrusted to such person shall be held and taken to be prima facie evidence of such embezzlement; and if any officer Evidence of emcharged with the disbursements of public moneys shall accept, or receive, or transmit to the Treasury Department to be allowed in his favor, any receipt or voucher from a creditor of the United States, without having paid to such Payment in other creditor, in such funds as the said officer may have received for disbursement, funds to be deemed or such other funds as he may be authorized by this act to take in exchange, the full amount specified in such receipt or voucher, every such act shall be deemed to be a conversion by such officer to his own use of the amount specified in such receipt or voucher; and any officer or agent of the United States, Punishment. and all persons advising or participating in such act, being convicted thereof before any court of the United States of competent jurisdiction, shall be sentenced to imprisonment for a term of not less than six months nor more than ten years, and to a fine equal to the amount of the money embezzled. And What shall be sufficient evidence upon the trial of any indictment against any person for embezzling public to show a balance money under the provisions of this act, it shall be sufficient evidence, for the on a charge of empurpose of showing a balance against such person,
to produce a transcript bezzlement.
from the books and proceedings of the treasury, as required in civil cases, 1797, ch. 20.
under the provisions of the act entitled "An act to provide more
effectually

for the settlement of accounts between the United States and receivers-if public money," approved March third, one thousand seven hundred and ninety-seven; and the provisions of this act shall be so construed as to apply
to all persons charged with the safe-keeping, transfer, or disbursement of the
public money, whether such persons be indicted as receivers or depositaries
of the same; and the refusal of such person, whether in or out of office, to
pay any draft, order, or warrant which may be drawn upon him by the proper
officer of the Treasury Department, for any public money in his hands belonging to the United States, no matter in what capacity the same may have been
received or may be held, or to transfer or disburse any such money promptly
upon the legal requirement of any authorized officer of the United States,
shall be deemed and taken, upon the trial of any indictment against such person for embezzlement, as prima facie evidence of such embezzlement.]
3 March, 1797,~ 1. [SEC. 1. Be it enacted by the Senate and House of Representatives of tkh
Revenue officer United States of America in Congress assembled, That
when any revenue
or other person not officer, or other person accountable for public money,
shall neglect or refuse
paying public money to pay into the treasury the sum or balance reported to
be due to the United
money to be sued, to States upon the adjustment of his account, it shall be the
duty of the Comptroller and to pay commissions of the
interest. The same, adding to the sum stated to be due on such account the
commissions of the
delinquent, which shall be forfeited in every instance where suit is
commenced
and judgment obtained thereon, and an interest of six per cent. per annum
from the time of receiving the money until it shall be repaid into the
treasury.]
March 3, 1797. [SEC. 2. And be it further enacted, That in every
case of delinquency, where
A transcript of suit has been or shall be instituted, a transcript from the
books and proceedings of the books of the register, certified by the
register and authenticated under the seal
treasury to be evidence, and the court trying the
dence. The cause shall be thereupon authorized to grant judgment and
award execution accordingly. And all copies of bonds, contracts, or other papers relating
to
or connected with the settlement of any account between the United
States
and an individual, when certified by the register to be true copies of the
originals on file, and authenticated under the seal of the department, as
aforesaid, may be annexed to such transcripts, and shall have equal
validity and
be entitled to the same degree of credit which would be due to the original
Original contract papers if produced and authenticated in court:
Provided, That where suit is to be produced d n brought upon a bond, or other sealed instrument, and the defendant shall certain cases.
plead "non est factum," or upon motion to the court, such plea or motion being verified by the oath or affirmation of the defendant, it shall be lawful for the court to take the same into consideration and (if it shall appear to be necessary for the attainment of justice) to require the production of the original bond, contract, or other paper specified in such affidavit. ] 3 March, 1797, ~ 3. [SEC. 3. And be it further enacted, That where suit shall be instituted against Judgment to be any person or persons indebted to the United States, as aforesaid, it shall be rendered at return the duty of the court where the same may be pending to grant judgment at term, except in the return term, upon motion, unless the defendant shall, in open court, (the United States attorney being present,) make oath or affirmation that he is equitably entitled to credits which had been, previous to the commencement of the suit, submitted to the consideration of the accounting officers of the treasury, and rejected; specifying each particular claim so rejected in the affidavit, and that he cannot then come safely to trial. Oath or affirmation to this effect being made, subscribed, and filed, if the court be thereupon satisfied, a continuance until the next succeeding term may be granted, but not
otherwise, unless as provided in the preceding section. ]

3 March, 1797, ~ 4. [SEC. 4. Ana be it further enacted, That in suits between the United States
No credit to be and individuals no claim for a credit shall be admitted upon trial but such as admitted unless shall appear to have been presented to the accounting officers of the treasury presented to the for their examination and by them disallowed, in whole or in part, unless it treasury, or out of should be proved to the satisfaction of the court that the defendant is, at the the power of the time of trial, in possession of vouchers not before in his power to procure, and that he was prevented from exhibiting a claim for such credit at the treasury by absence from the United States or some unavoidable accident. ]

3 March, 1797, ~ 5. [SEC. 5. And be it further enacted, That where any revenue officer, or other
In cases of person hereafter becoming indebted to the United States by bond or othersolvency, the debt wise, shall become insolvent, or where the estate of any deceased debtor in due to the United the hands of executors or administrators shall be insufficient to pay all the States shall be first debts due from the deceased, the debt due to the United States shall be first paid. satisfied, and the priority hereby established shall be deemed to extend as well to cases in which a debtor not having sufficient property to pay all his debts shall make a voluntary assignment thereof, or in which the estate and effects of an absconding, concealed, or absent debtor shall be attached by process of law, as to cases in which an act of legal bankruptcy shall be committed ]
SEC. 6. And be it further enacted, That all writs of execution upon any judgment obtained for the use of the United States in any of the courts of the United States, but shall be issued from and cuted in any State. made returnable to the court where the judgment was obtained, any law to the contrary notwithstanding.

SEC. 7. And be it further enacted, That nothing in this act shall be con-

SEC. 24. That separate accounts shall be kept at the treasury of all moneys received from internal duties or taxes in each of the respective States, Territories, and collection districts; and separate accounts shall be kept of the amount of each species of from the several duty or tax that shall accrue, so as to exhibit, as far as may be, several sources of the amount collected from each source of revenue, with the moneys re to be paid as compensation and for allowances to the collectors and de- laid before Conputy collectors, assessors and assistant assessors, inspectors,
and gress
other officers employed in each of the respective States, Territories, and
collection districts, an abstract in tabular form, of which
accounts it shall be the duty of the Secretary of the Treasury
annually, in the month of December, to lay before Congress.

25. That every assessor or assistant assessor who shall enter 30June, 164,
upon and perform the duties of his office without having taken the
13July, 1566,
Penalty for misoath or affirmation prescribed by law, or who shall
wilfully neglect conduct on part of
to perform any of the duties prescribed by this act at the time and
assessor or ssistin the manner herein designated, or who shall knowingly
make
any false or fraudulent list or valuation or assessment, or shall
demand or receive any compensation, fee, or reward other than
flose provided for herein for the performance of any duty, or shall
be guilty of extortion or wilful oppression in office, shall, upon
conviction thereof in any circuit or district court of the United
States having jurisdiction thereof, be subject to a fine of not exceeding
one thousand dollars, or to imprisonment for not exceeding one year, or
both, at the discretion of the court, and shall be
dismissed from office, and shall be forever disqualified from holding any
office under the government of the United States. And   Dirposition o
one-half of the fine so imposed shall be for the use of the United en
States, and the other half for the use of the informer, who shall be
ascertained by the judgment of the court; and the said court shall
also render judgment against the said assessor or assistant assessor for
the amount of damages sustained in favor of the party
injured, to be collected by execution.

26. That each and every collector, or his deputy, who shall be 30oJno
1864, ~36.
guilty of any extortion or wilful oppression, under color of law,

Penalty for
or shall knowingly demand other or greater sums than shall be tortion or oppresauthorized by law, or shall receive any fee, compensation, or re-
ward, except as herein prescribed, for the performance of any duty, or shall wilfully neglect to perform any of the duties enjoined by this act, shall, upon conviction, be subject to a fine of not exceeding one thousand dollars, or to be imprisoned for not exceeding one year, or both, at the discretion of the court, and be dismissed from office, and be forever thereafter incapable of holding any office under the government; and one-half of the fine so imposed shall be for the use of the United States, and the other half for the use of the informer, who shall be ascertained by the judgment of the court; and the said court shall also render judg

Page 12

12

ment against said collector or deputy collector for the amount of damages accruing to the party injured, to be collected by execution.

And each and every collector, or his deputies, shall give receipts for all sums by them collected.

27. That if any assessor shall demand of, or receive directly or Fraud in ap- indirectly from, any assistant assessor, as a condition of his appointment of a'is.

assessment or continuance in his said office of assistant assessor,

any portion of the compensation herein allowed such assistant asPenalty. assessor, or any other consideration, such assessor so offending shall be summarily dismissed from office, and shall be liable to a fine of not less than five hundred dollars upon conviction of said offence in any district or circuit court of the United States of the district in which such offence may be committed.
13jrtfyv 1, ~9. 28. That any inspector or revenue agent who shall hereafter
Certain revenue become interested, directly or indirectly, in the manufacture of
to officers not to be bacco, snuff, or cigars, and any assessor, collector, inspector, or, interested in certain manufactures. revenue agent, who shall hereafter become interested, directly or indirectly, in the production, by distillation or by other process, of spirits, ale, or beer, or other fermented liquors, shall, on conviction before any court of the United States of competent jurisdiction, pay a penalty not less than five hundred dollars nor more than five thousand dollars, in the discretion of the court. And any such officer interested as aforesaid in any such manufacture at the time this act takes effect, who shall fail to divest himself of such interest within sixty days thereafter, shall be held and declared to have become so interested after this act takes effect.

II.
30June, 1864, 11. ASSESSMENT AND COLLECTION OF TAXES IN GENERAL..Petition. to mable 29. That it shall be the duty of any person, partnership, firm, it of returns, association, or corporation, made liable to any duty, license, stamp, or tax imposed by law, when not otherwise provided for, on or before the first Monday of May in each year, and in other cases ho. Retrn to be fore the day of levy, to make a list or return, verified by oath or made on oath. affirmation, to the assistant assessor of the district where located, Natur ofreturn. of the amount of annual income, the articles or objects charged with a special duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a specific or ad valorem duty or tax, the several rates and aggregate amount, according to the respective provisions of this act, and according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue,
under the direction of the Secretary of the Treasury, for which such
person, partnership, firm, association, or corporation is liable to be
assessed.

June 864, 16, 12. 30. That the instructions, regulations, and directions,
as hereinbefore mentioned, shall be binding on each
assessor and his assistant assessing all persons, ants, and on
each collector and his deputies, and on all other
persons, in the performance of the duties enjoined by or under
this act; pursuant to which instructions the said assessors shall,
on the first Monday of May in each year, and from time to time
Assistant assessors thereafter, in accordance with this act, direct and cause
the several

assistant assessors to proceed through every part of their
respective
districts and inquire after and concerning all persons being within
the assessment districts where they respectively reside,

possessing, or having the care or management of any property,
goods, wares, and merchandise, articles or objects liable to pay

any duty, stamp, or tax, including all persons liable to pay a
license or other duty under the provisions of this act, and to make
a list of the owners, and to value and enumerate the said objects
of taxation respectively, by reference to any lists of assessment or
collection taken under the laws of the respective States, to any
other records or documents, to the written list, schedule, or return
required to be made out and delivered to the assistant assessor, and
by all other lawful ways and means, in the manner prescribed by
this act, and in conformity with the regulations and instructions
before mentioned.
31. That if any person liable to pay any duty or tax, or own-
ing, possessing, or having the care or management of property,
goods, wares, and merchandise, articles or objects liable to pay pe-
diaol g.
any duty, tax, or license, shall fail to make and exhibit a list or
return required by law, but shall consent to disclose the particulats of
any and all the property, goods, wares, and merchandise,
articles and objects liable to pay any duty or tax, or any business
or occupation liable to pay any license, as aforesaid, then and in
that case it shall be the duty of the officer to make such list or
return, which, being distinctly read, consented to, and signed and by the
person li.
verified by oath or affirmation by the person so owning, possessing,
or having the care and management as aforesaid, may be received
beToigned by oa*h
as the list of such person. 
affirmation.
32. That in case any person shall be absent from his or her 30 Juae,
residence or place of business at the time an assistant assessor 13July,
1866,~9,
shall call for the annual list or return, and no annual list or return Notice
to be left
has been rendered by such person to the assistant assessor as re-
forabsen*peWO".
quired by law, it shall be the duty of such assistant assessor to
leave at such place of residence or business, with some one of
suitable age and discretion, if such be present, otherwise to deposit in the
nearest post office, a note or memorandum, addressed
to such person, requiring him or her to render to such assistant assessor
the list or return required by law within ten days from the
date of such note or memorandum, verified by oath or affirmation.
And if any person, on being notified or required as aforesaid, shall
Persons neglect
refuse or neglect to render such list or return within the time re- i.to n
quired as aforesaid, or if any person without notice, as aforesaid,
shall not deliver a monthly or other list or return at the time required by
law, or if any person shall deliver or disclose to any
assessor or assistant assessor any list, statement, or return which,
in the opinion of the assessor, is false or fraudulent, or contains Or
makig fraud.
any understatement or undervaluation, it shall be lawful for the ulent
return.
assessor to summon such person, his agent, or other person having May
be sumpossession, custody, or care of books of account containing
entries moned 1bfor, the
relating to the trade or business of such person, or any other person he
may deem proper, to appear before such assessor and produce such
book, at a time and place therein named, and to give
testimony or answer interrogatories under oath or affirmation re- Power
ofe.ssesspecting any objects liable to tax as aforesaid, or the lists, state-
of"
ments, or returns thereof, or any trade, business, or profession
liable to any tax as aforesaid. And the assessor may summon, as
aforesaid, any person residing or found within the State in which
his district is situated. And when the person intended to be summoned
does not reside and cannot be found within such State, the
assessor may enter any collection district where such person may
be found, and there make the examination hereinbefore authorized.
And to this end he shall there have and may exercise all the power

Page 14
and authority he has or may lawfully exercise in the district for
Service of sum- which he is commissioned. The summons authorized by
this seems. tion shall in all cases be served by an assistant
assessor of the
district where the -person to whom it is directed may be found, by
an attested copy delivered to such person in hand or left at his last
Travel and usual place of abode, allowing such person at the rate of
one
day for each twenty-five miles he may be required to travel, computed
from the place of service to the place of examination; and
the certificate of service signed by such assistant assessor shall be
evidence of the facts it states on the hearing of an application for an
Summonstopro- attachment; and when the summons requires the
production of
ducebooks. books, it shall be sufficient if such books are described with
reaProceedings in sonable certainty. In case any person so summoned
shall neglect
bse obf failure to or refuse to obey such summons, or to give testimony,
or to answer
interrogatories as required, it shall be lawful for the assessor to
apply to the judge of the district court or to a commissioner of the
circuit court of the United States for the district within which the
person so summoned resides for an attachment against such person
Authority and as for a contempt. It shall be the duty of such judge or
commisoty of judge or sioner to hear such application, and, if
satisfactory proof be made,
to issue an attachment, directed to some proper officer, for the arrest
of such person, and upon his being brought before him to proceed
to a hearing of the case; and upon such hearing the judge or
commissioner shall have power to make such order as he shall deem
proper, not inconsistent with the provisions of existing laws for
the punishment of contempts, to enforce obedience to the requirements
of the summons and punish such person for his default or
Assessors may disobey the disobedience. It shall be the duty of the assessor or assistant as may make the list of the district within which such person shall have taxable or returns property to enter into and upon the premises, if it be necessary, of such person so refusing or neglecting, or rendering a false or fraudulent list or return, and to make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the assessor, and on his own view and information, such list or return, according to the form prescribed, of the property, goods, wares, and merchandise, and all articles or objects liable to tax, owned or possessed or under the care or management of such person, and assess the tax thereon, including the penalties to be amount, if any, due for special or income tax; and in case of the return of a false or fraudulent list or valuation, he shall add one hundred per centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to the tax; and in case of neglect occasioned by sickness or absence, as aforesaid, the assessor may allow such further time for making and delivering such list or return as he may judge necessary, not exceeding thirty days; and the amount so added to the tax shall, in all cases, be collected by the collector at the same time and in the same manner as the tax; and the list or return so made and or good, subscribed by such assessor or assistant assessor shall be taken and reputed as good and sufficient for all legal purposes.
aOJnne, 184, i16. 33. That whenever there shall be in any assessment district any Taxable property, goods, wares, and merchandise, articles or objects, not owned by nonresident. owned or possessed by, or under the care or management of, any person within such district, and liable to be taxed as aforesaid, and no list of which shall have been transmitted to the assistant assessor in the manner provided by this act, it shall be the duty of the assistant assessor for such district to enter into and upon the premises where such property is situated, and take such view thereof as may be necessary, and to make lists of the same, according to the form prescribed, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, goods, wares, and merchandise, articles or objects, as aforesaid, for all legal purposes.

34. That any owner or person having the care or management of property, goods, wares, and merchandise, articles or objects, not having lying or being within the assessment district in which he resides, shall in another district be permitted to make out and deliver the lists thereof required by this act (provided the assessment district in which the said objects where of duty or taxation are situated is therein distinctly stated) at the time and in the manner prescribed to the assistant assessor of the assessment district wherein such person resides. And it shall be the Lst
to be transmitted to other disduty of the assistant assessor who receives any such list to trans- trict for examinamit the same to the assistant assessor where such objects of tax- tion.

ation are situated, who shall examine such lists; and if he approves the same, he shall return it to the assistant assessor Tom whom he received it, with his approval thereof; and if he fails to approve the same, he shall make such alterations therein and additions thereto as he may deem to be just and proper, and shall then return the said list to the assistant assessor from whom it was received, who shall proceed, in making the assessment of the tax upon the list by him so received, in all respects as if the said list had been made out by himself.

35. That the lists aforesaid shall, where not otherwise specially 30ujne. 14. 18.

provided for, be taken with reference to the day fixed for that pur- ly,An ul, Xlhpose by this act as aforesaid; and where duties accrue at other and different times, the list shall be taken with reference to the time when said duties become due, and shall be denominated annual, monthly, and special lists. And the assistant assessors, respectively, after Two eneallists collecting the said lists, shall proceed to arrange the same, and to to be ade.i make two general lists, the first of which shall exhibit, in alpna- of residents.
betical order, the names of all persons, firms, companies, or corporations liable to pay any duty, tax, or license under this act, residing within the assessment district, together with the value and assessment or enumeration, as the case may require, of the objects liable to duty or taxation within such districts for which each such person is liable, or for which any firm, company, or corporation is liable, with the amount of duty or tax payable thereon; and And of non-resithe second list shall exhibit, in alphabetical order, the names of all persons residing out of the collection district who own property
within the district, together with the value and assessment or
enumeration thereof, as the case may be, with the amount of duty or
tax payable thereon as aforesaid. The forms of the said general Form to
be prelist shall be devised and prescribed by the assessor, under the di-
mission of the Commissioner of Internal Revenue, and lists taken Lttis to
be returned by assist according to such forms shall be made out by the
assistant as- ant within thirty
sessoors and delivered to the assessor within thirty days after the Other
lists to be
day fixed by this act as aforesaid, requiring lists from individuals;
deliver dfroitime
or where duties, licenses, or taxes accrue at other and different times, 0
M 66.
the lists shall be delivered from time to time as they become due. 13
July, 1866, ~ 9,
36. That it shall be the duty of all persons required to make re- (bis.)
turns or lists of income and articles or objects charged with an inter-
hRetus must
nal tax, to declare in such returns or lists whether the several rates made
in legal tender curreney or
atn amounts therein contained are stated according to their values
coined money.

Penalty for r'- money; and in case of neglect or refusal so to declare to
the satisfusl or negle faction of the assistant assessor receiving such
returns or lists,
such assistant assessor is hereby required to make returns or lists
for such persons so neglecting or refusing, as in cases of persons
neglecting or refusing to make the returns or lists required by the
acts aforesaid, and to assess the tax thereon, and to add thereto
the amount of penalties imposed by law in cases of such neglect
Returns stated or refusal. Anti whenever the rates and amounts contained
in the
in coin to be redued to legal te- returns or lists as aforesaid shall be
stated in coined money, it
desr Lerxany shall be the duty of each assessor receiving the same to
reduce
such rates and amounts to their equivalent in legal tender currency,
according to the value of such coined money in said currency
for the time covered by such returns. And the lists required by
ecollectors to be in law to be furnished to collectors by assessors shall in
all cases conr
legal tener - tain the several amounts of taxes assessed, estimated, or
valued in
~renvy legal tender currency only.
3oJuM, 186,4 ~ i 37. That the assessor for each collection district shall
give notice
13July. ~ 9 bytdvertisement in one newspaper published in each county
within
Annol ases- said district, and if there be none published in the district, then
menta to be adver-_
tise; in a newspaper published in the collection district adjoining
thereto,
and shall post notices in at least four public places within each
assessment district, and shall mail a copy of such notice to each postmaster in his district, to be posted in his office, stating the time
and place within said collection district when and where appeals will be received and determined relative to any erroneous or exces
sive valuations, assessments, or enumerations by the assessor or assistant assessor returned in the annual list, and such notice shall be advertised and posted by the assessor and mailed as aforesaid at least ten days before the time appointed for hearing said appeals.
apal sor to hold And it shall be the duty of the assessor for each collection district, Lirst to be sub- at the time fixed for hearing such appeals as aforesaid, to submit umitted to the in- the proceedings of the assessor and assistant assessor, and the an.. Spcetion of any & nal prson y & nual lists taken and returned as aforesaid, to the inspection of any and all persons who may apply for that purpose. And such assessor is hereby authorized at any time to hear and determine in a summary way, according to law and right, upon any and all ap, peals which may be exhibited against the proceedings of the said assessor or assistant assessors, and the office or principal place of business of the said assessor shall be open during the business hours of each day for the hearing of appeals by parties who shall apm mAppea is to be pear voluntarily before him: Provided, That no appeal shall be allowed to any party after he shall have been duly assessed, and the annual list containing the assessment has been transmitted to the collector of the district. And all appeals to the assessor as aforesaid shall be made in writing, and shall specify the particular cause, matter, or thing respecting which a decision is requested, and shall, moreover, state they ground or principle of error comr exaine and o r plained of. And the assessor shall have power to re- examine and rect assessments. determine upon the assessments and valuations, and rectify the Aseassment not same as shall as sha appear just and equitable; but such valuation, asto be increas ed without five days' sessment, or enumeration shall. not be increased without a pronotice. vious notice of at least five days to the party interested to appear and object to the same if he judge proper, which notice shall be in
writing and left at the dwelling-house, office, or place of business

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of the party by such assessor, assistant assessor, or other person, or sent by mail to the nearest or usual post office address of said party: Provided further, That on the hearing of appeals it shall be lawful for the assessor to require by summons the attendance of witnesses and the production of books of account in the same manner and under the same penalties as are provided in cases of refusal or neglect to furnish lists or returns. The costs for the attendance and mileage of said witnesses shall be taxed by the assessor and paid by the delinquent parties, or by the disbursing agent for the district, on certificate of the assessor, at the rates allowed to witnesses in the district courts of the United States.

38. That the assessor of each collection district shall, immediately after the expiration of the time for hearing appeals concerning taxes returned in the annual, list, and from time to time, as making taxes become liable to be assessed, make out lists containing the sums payable according to law upon every subject of taxation for each collection district; which list shall contain the name of each person residing within the said district, or owning or having the care or superintendence of property lying within the said district, or engaged in any business or pursuit which is liable to any tax, when such person or persons are known, together with the sums
payable by each; and where there is any property within any oLifed rby ontycollection district liable to tax, not owned or occupied by or under residents.

the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors when known. And the To be transmitassessor making out any such separate list shall transmit to the ditriot where perassessor of the district where the persons liable to pay such tax son liable resides reside, or shall have their principal place of business, copies of the business.

list of property held by persons so liable to pay such tax, to the end that the taxes assessed under the provisions of this act may be paid within the collection district where the persons liable to pay the'same reside, or may have their principal place of business. Anid in all other cases the said assessor shall furnish to Annual lists to the collectors of the several collection districts, respectively, with- enti iito oltee in ten days aftei the time of hearing appeals concerning taxes re- days after hearing turned in the annual list, and from time to time thereafter as appeals. required, a certified copy of such list or lists for their proper collection districts. And in cast it shall be ascertained that the When list is im perfect or incom annual list, or. any other list, which may have been, or which p'.ete. shall hereafter bN, delivered to any collector, is imperfect or incomplete in consequence of the omission of the names of any persons or parties liable to tax, or in consequence of any omission, or understatement, or undervaluation, or false or fraudulent statement contained in any return or returns made by any persons or parties liable to -tax, the said assessor may, from time to time, or at mReassbessment any time within fifteen months from the time of the passage of in
iftsen.months.

this act or from the time of the delivery of the list to the collector as aforesaid, enter on any monthly or special list the names of such persons or parties so omitted, together with the amount of tax for which they may have been or shall become liable, and also the names of the persons or parties in respect to whose returns, as aforesaid, there has been or shall be any omission, under valuation, understatement, or false or fraudulent statement, together with the amounts for which such persons or parties may be liable, over an'

Page 18

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above the amount for which they may have been, or shall be, assessed upon any return or returns made as aforesaid, and shall Further proceed certify or return said list to the collector as required by law. And

ings regulated. all provisions of law for the ascertainment of liability to any tax, or the assessment or collection thereof, shall be held to apply, as far as may be necessary to the proceedings herein authorized and directed. And wherever the word "duty" is used in this act, or the acts to which this is an amendment, it shall be construed to mean "tax" whenever such construction shall be necessary in order to effect the purposes of said acts.

30June. 1864, ~27. 39. That each collector, on receiving, from time to time, lists and Collector to sign returns from the said assessors, shall subscribe three receipts, one triplicate receipt Of which shall be made upon a full and correct copy of each list of lists received
from assessor. or return, and be delivered by him to, and shall remain
with, the assessor of his collection district, and shall be open to the
inspection of any person who may apply to inspect the same, and the
other two shall be made upon aggregate statements of the lists or
returns aforesaid, exhibiting the gross amount of taxes to be collected in
his collection district, one of which aggregate statements
and receipts shall be transmitted to the Commissioner of Internal
Revenue, and the other to the First Comptroller of the Treasury.
30 June, 1864, ~28. 40. That each of said collectors shall, within
twenty days after recei
13 July, 1866, 9. ceiving his annual collection list from the assessors,
give notice,
Collectorstogive by advertisement in one newspaper published in each
county in
notice to tax pay- his collection district, if there be any, and if not, then
in a newsei:s wiini twenty.days thereafter. paper published in an
adjoining county, and by notifications to be
posted in at least four public places in each county in his collection
district, that the said taxes have become due and payable, and
state the time and place within said county at which he or his deputy will
attend to receive the same, which time shall not be less
than ten days after the date of such notification, and shall send a
copy of such notice by mail to each postmaster in the, county,
In cast of ne- to be posted in his office. And if any person shall neglect
to pay,
glect, collector to
give notice per- as aforesaid, for more than ten' days, it shall be the duty
of the
sonally or by mail. 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 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
If taxes are not travelled in serving the same. And if such persons shall not pay paid within ten the duties or taxes, and the fee of twenty cents and mileage as aforepenalty of ten per Baid, within ten days after the service or the sending by mail of cent. to be added. such notice, it shall be the duty of the collector or his deputy to collect the said taxes and fee of twenty cents and mileage, with a penalty of ten per centum additional upon the amount of Taxes not in- taxes. And with respect to all such taxes as are' not included in tuaded in annunl the annual lists aforesaid, [avd] all taxes the collection of which lists, is not otherwise provided for in this act, it shall be the duty of Collectors to de- each collector, in person or by deputy, to give notice and 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 Upon non-pay- such tax should have been paid; and if the annual or other taxes me-t. collector to shall not be paid within ten days from and after such notice and make dist:ant. demand, it shall be lawful for such collector, or his deputies, to proceed to collect the said taxes, with ten per cehtum additional thereto, as aforesaid, by distraint and sale of the goods, chattels or effects, including stocks, securities, and evidences of debt, of the
persons delinquent as aforesaid. And in case of distress, 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 effects distrained, a
copy of which, signed by the officer making such distress, shall
be left with the owner or possessor of such goods 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
previous to sale.
newspaper within the county wherein said distress is made, if
there is a newspaper published in said county, or to be publicly
posted 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 to the owner or possessor
of the property and the publication or posting of such notice as
herein provided, and the place proposed for sale shall not be more
than five miles distant from the place of making such distress. And
said sale may be adjourned from time to time by said officer, if he shall
think it advisable to do so; but not for a time to exceed in all thirty days.
And if any person, bank, association, company, or corporation, anything
liable to pay any tax, shall neglect or refuse to pay the same after tho be
ti liot so

demand, the amount shall be a lien in favor of the United States due.
from the time it was due until paid, with the interest, penalties,
and costs that may accrue in addition thereto, upon all property
and rights to property belonging to such person, bank, association,
company, or corporation; and the collector, after demand, Collectormaydismay levy, or by warrant may authorize a deputy collector to levy train, upon what.

upon all property and rights to property belonging to such person, bank, association, company, or corporation, or ori 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, as aforesaid, the certificate of Effect of certifiesuch sale shall transfer to the purchaser all right, title, and interest cate of se.

of such delinquent in and to the property sold; and where such In ease stocks

property shall consist of stocks, said certificate shall be notice, when received, to any corporation, company, or association of said. transfer, and shall be authority to such corporation, company, or association to record the same on their books and records, in the same manner as if transferred or assigned by the person or party holding the same, in lieu of any original or prior certificates, which shall be void, whether cancelled or not. And said certificates, where the subject of sale shall be securities or other evidences of debt, shall be good and valid receipts to the person holding the same, as against any person holding, or claiming to hold, possession of such securities or other evidences of debt. And all per- Books relating sons, and officers of companies or corporations, are required, on traaint.
demand of a collector or deputy collector about to distrain, or having distrained on any property or rights of property, to exhibit all books containing evidence or statements relating to the

Abject or subjects of distraint, or the property (* 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 taxes aforesaid, the
goods, chattels, or effects so distrained shall and may be
Goods to be re-restored to the owner or possessor, if prior to the sale
payment of
before the ink had even dried!
the amount due shall be made to the proper officer charged with
the collection, together with the fees and other charges; but in
Otherwise to be case of non-payment as aforesaid, the said officers shall proceed
sold. to sell the said goods, chattels, or effects at public auction, and
shall retain from the proceeds of such sale the amount demandable for
the use of the United States, and a commission of five
per centum thereon for his own use, with the fees and charges
for distraint and sale, rendering the overplus, if any there be, to
the person who may be entitled to receive the same: Provided
Property exempt further, That there shall be exempt from distraint and sale, if belonging to the head of a family, the school books
and wearing
apparel necessary for such family; also arms for personal use,
one cow, two hogs, five sheep and the wool thereof, provided the aggregate market value of said sheep shall not exceed fifty dollars; the
necessary food for such cow, hogs, and sheep for a period not exceeding thirty days; fuel to an amount not greater in value than twenty-five dollars; provisions to an amount not greater than fifty dollars; household furniture kept for use to an amount not greater -than three hundred dollars; and the books, tools, or implements of a trade or profession to an amount not greater than one hundred dollars shall also be exempt; and the officer making the distraint shall summon three disinterested householders of the vicinity, who shall appraise and set apart to the
owner the amount of property herein declared to be exempt.
POJunc, 184, ~29. 41. That in all cases where property liable to distraint for
July 66, ~ 9. taxes may not be divisible, so as to enable the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, and charges, shall be paid to the person legally entitled to receive the same; or if he cannot be found, or refuse to receive the same, then such surplus shall be deposited in the treasury of the United States, to be held for the use of the person legally entitled to receive the same, until he shall make application therefor to the Secretary of the Treasury, who, upon such application and satisfactory proofs in support thereof, shall, by warrant on the treasury, cause the same to be paid to the applicant. And if any of the property advertised for sale as aforesaid is of a kind subject to tax, and such tax has not been paid, and the amount bid for such property is not equal to the amount of such tax, the collector may purchase the same in behalf of the United States for an amount not exceeding the said tax. And in all cases where property subject to tax, but upon which the tax has not been paid, shall be seized upon distraint and sold, the amount of such tax shall, after deducting the expenses of such sale, be first appropriated out of the proceeds thereof to the payment of said tax. And if no assessment of tax has been made upon such property, the collector shall make a return thereof in the form required by law, and the assessor shall assess the tax thereon. And all property so purchased may be sold by
said 

chased by collector, under such regulations as may be prescribed by the Commissioner of Internal Revenue. And the collector shall render a distinct account of all charges incurred in the sale of such property to the Commissioner of Internal Revenue, who shall by regulation determine the fees and charges to be allowed in all cases of distraint and other seizures; or where necessary expenses for making such distraint or seizure have been incurred, and in case of sale, the said collector shall pay into the treasury the surplus, if any there be, after defraying such fees and charges.

42. That in all cases of distraint and sale of goods or chattels for non-payment of taxes, duties, or licenses, as provided for, the Bill of sale given by collector to be bill of sale of such goods or chattels given by the officer making, prima facie evi such sale, to the purchaser thereof, shall be prima facie evidence of the right of the officer to make such sale, and conclusive evidence of the regularity of his proceedings in selling the same.

43. That where any whiskey, oil, tobacco, or other articles of manufacture or produce requiring brands, stamps, or marks of Articles requiring whatever kind to be placed thereon, shall be sold upon distraint,
ing brands, &c.,

forfeiture, or other process provided by law, the same not having thereof, shall be been branded, stamped, or marked as required by law, the officer by the officer makeselling the same shall, upon sale thereof, fix or cause to be fixed the ing sale.

brands, stamps, or marks so required, and deduct the expense thereof from the proceeds of such sale.

44. That in any case where goods, chattels, or effects sufficient to satisfy the taxes imposed by law upon any person liable to pay 16 July, 1866.

the same shall not be found by the collector or deputy collector of the person whose duty it may be to collect the same, he is hereby authorized real estate may be to collect the same by seizure and sale of real estate; and the seized and sold.

officer making such seizure and sale shall give notice to the person whose estate is proposed to be sold, by giving him in hand, or leaving at his last, or usual place of abode, if he has any such within the collection district where said estate is situated, a notice, in writing, stating what particular estate is proposed to be sold. describing the same with reasonable certainty, and the time when and place where said officer proposes to sell the same; which time shall not be less than twenty nor more than forty days from the time of giving said notice. And the said officer shall also cause a Time of

notification to the same effect to be published in some newspaper advertised

within the county where such seizure is made, if any such there be, and shall also cause a like notice to be posted at the post office nearest to the estate to be seized, and in two other public places within the county; and the place of said sale shall not be more Place of sale.
than five miles distant from the estate seized, except by special order of the Commissioner of Internal Revenue. At the time and Mode of sale.

place appointed, the officer making such seizure shall proceed to sell the said estate at public auction, offering the same at a minimum price, including the expense of making such levy, and all charges for advertising and an officer's fee of ten dollars. And in Mode of sale in case the real estate so seized, as aforesaid, shall consist of several distinct tracts or parcels, the officer making sale thereof shall offer each tract or parcel for sale separately, and shall, if he deem it advisable, apportion the expenses, charges, and fees, aforesaid, to such several tracts or parcels, or to any of them, in estimating the minimum price aforesaid. And if no person offers for said estate in a certain case, the amount of said minimum price, the officer shall declare the estate may be

chased for the Uisame to be purchased by him for the United States, and shall tel States.

deposit. with the district attorney of the United States a deed thereof, as hereinafter specified and provided; otherwise, the same adjourned shall be declared to be sold' to the highest bidder. And said sale may be adjourned from time to time by said officer for not exceeding thirty days in all, if he shall think it advisable so to do. Amount bid not If the amount bid shall not be then and there paid, the officer shall repaid, estateo. to be forthwith proceed to again sell said estate in the
same manner; and upon any sale and the payment of the purchase money shall give to the purchaser a certificate of purchase, which shall set forth the real estate purchased, for whose taxes the same was sold, To be surm-the name of the purchaser, and the price paid therefor; and if the deed said real estate be not redeemed in the manner and within the time given, if estate not hereinafter provided, then the said collector or deputy collector shall execute to the said purchaser, upon his surrender of said certificate, a deed of the real estate purchased by him as aforesaid, accords to the State reciting the facts set forth in said certificate, and in accordance with the laws of the State in which such real estate is situate upon the subject of sales of real estate under execution, which said deed shall be prima facie evidence of the facts therein stated; and if the proceedings of the officer as set forth have been substantially in accordance with the provisions of law, shall be considered and operate as a conveyance of all the right, title, and interest the party delinquent had in and to the real estate thus sold at the time the lien of the United States attached thereto. Any person, whose estate may be proceeded against as aforesaid, shall have the right to pay the amount due, together with the costs and charges thereon, to the collector or deputy collector at any time prior to the sale thereof, and all further proceedings shall cease from the time of such payment. The owners of any real estate Aftersale, when sold as aforesaid, their heirs, executors, or
administrators, or any
and how person having any interest therein, or a lien thereon, or any
person in their behalf, shall be permitted to redeem the land sold as aforesaid, or
any particular tract thereof, at any time within one year
after the sale thereof, upon payment to the purchaser, or, in case he cannot be found in the county in which the land to be redeemed is situate, then to the collector of the district in which the land is situate, for the use of the purchaser, his heirs or assigns, the amount paid by the said purchaser and interest thereon at the rate of twenty Collector may per centum per annum. And any collector or deputy collector may,
seize and sell lands
in ay other landis- for the collection of taxes imposed upon any person, or for which any
tract in the State. person may be liable, and committed to him for collection, seize and sell the lands of such person situated in any other collection district within the State in which said officer resides; and his proceedings in relation thereto shall have the same effect as if the record of sales. same were had in his proper collection district. And it shall be the duty of every collector to keep a record of all sales of land made in his collection district, whether by himself or his deputies, or by another collector, in which shall be set forth the tax for which any such sale was made, the dates of seizure and sale, the name of the party assessed, and all proceedings in making said sale, the amount of fees and expenses, the name of the purchaser, and the date of the deed; which record shall be certified by the officer making the sale. And it shall be the duty of any deputy making sale, as aforesaid; to return a statement of all his proceedings to the collector, and to certify the record thereof. And in case of the death or removal of the collector or the expiration
of his term of office from any other cause, said record shall be de-
Record to be delivered to his successor in office; and a
certified by the collector, shall be evidence in any court of the in To be
evidence
truth of the facts therein stated. And when any lands sold, as Record of
reaforsaid, shall be redeemed as hereinbefore provided, the collector
demption.

shall make an entry of the fact upon the record aforesaid, and the
said entry shall be evidence of such redemption. And when any Tax not
satisproperty, personal or real, seized and sold by virtue of the fore- fled,
other property may be seized
going provisions, shall not be sufficient to satisfy the claim of the and
sold.

United States for which distraint or seizure may be made against
any person whose property may be so seized and sold, the collector
may, thereafter, and as often as the same may be necessary, proceed to
seize and sell, in like mannrer, any other property liable to
seizure of such person until the amount due from him, together
with all expenses, shall be fully paid: Provided, That the word  Word
"county"
"county," wherever the same occurs in this act, or the acts of aefine&
which this is amendatory, shall be construed to mean also a parish
or any other equivalent subdivision of a State or Territory.
45. That if any collector shall find, upon any list of taxes re- 3Jnne,
1864, ~31
turned to him for collection, property lying within his district Taxes
returned
which is charged with any specific or ad valorem tax or duty, but against
non-resiwhich is not owned, occupied, or superintended by some person
known to such collector to reside or to have some place of business within the United States, and upon which the duty or tax has not been paid within the time required by law, such collector shall forthwith take such property into his custody, and shall advertise the same, and the tax charged upon the same, in some newspaper published in his district, if any shall be published therein, otherwise in some newspaper in an adjoining district, for the space of thirty days; and if the taxes thereon, with all charges for advertising, shall not be paid within the said thirty days, such collector shall proceed to sell the same, or so much as is necessary, in the manner provided for the sale of other goods distrained for the nonpayment of taxes, and out of the proceeds shall satisfy all taxes charged upon such property, with the costs of advertising and selling the same. And like proceedings to those provided in the preceding section for the purchase and resale of property which cannot be sold for the amount of duty or tax due thereon shall be had with regard to property sold under the provisions of this section. And any surplus arising from any sale herein provided for shall be paid into the treasury, for the benefit of the owner of the property. And the Secretary of the Treasury is authorized, in any case where money shall be paid into the treasury for the benefit of any owner of property sold as aforesaid, to repay the same, on proper proof being furnished that the person applying therefor is entitled to receive the same.

46. That whenever a collector shall have on any list duly returned 30 June, 1614, 32. to him the name of any person not within his collection district Collector may who is liable to tax, or of any person so liable to tax who shall have, in the collection district in which he resides, no sufficient where person liproperty subject to seizure or distraint from which the money due where he has prop, for duties or tax can be collected, it shall and may be lawful for ety.
such collector to transmit a copy or statement containing the name of the person liable to such duty or tax aforesaid, with the amount and nature thereof, duly certified under his hand, to the collector of any district to which said person shall have removed, or in which

he shall have property, real or personal, liable to be seized and sold Duty of collector for duty or tax; and the collector of the district to whom the said receiving such list, certified copy or statement, shall be transmitted shall proceed to collect the said duty or tax in the same way as if the name of the person and objects of tax contained in the said certified copy or statement were on any list furnished to him by the assessor of his own collection district; and the said collector, upon receiving said certified copy or statement as aforesaid, shall transmit his receipt for it to the collector sending the same to him.

30 June, 1864, a 33. 47. That the several collectors shall, at the expiration of each 3 March, 1865, ~ 3. and every month after they shall, respectively, commence their Collectr to trans collections, transmit to the Commissioner of Internal Revenue a mit monthly state ments of collec- statement of the collections made by them, respectively, within onero amnd pay the month, and pay over * * * the moneys by them over moneys col- respectively collected, * * * at such places as may be ces as he may de- designated and required by the Commissioner of
Internal Revenue;
signate.cunto and each of the said collectors shall complete the
collection of all
be rendered as of- sums assigned to him fobr collection, as. aforesaid,
shall pay over the
ten as required. same into the treasury, and shall render his accounts to
the Treasury Department as often he as may be required. And the
Secretary of the Treasury is authorized to designate one or more
depositories in each State for the deposit and safe-keeping of the money
collected by virtue of this act; and the receipt of the proper officer
of such depository to a collector for the money deposited by him
shall be a sufficient voucher for such collector in the settlement of
Regulations in his accounts at the Treasury Department. And the
Commissioner
referents to b p- of Internal Revenue may, under the direction of the
Secretary of
scribed. the Treasury, prescribe such regulations with reference to
such
deposits as he may deem necessary.
30 June, 18614, ~ 34. 48. That each collector shall be charged with the
whole amount
13 July, 1866, ~ 9. of taxes, whether contained in lists delivered to him
by the assessColesterol shall ors, respectively, or delivered or transmitted
to him by assistant
be charged' with
what. assessors from time to time, or by other collectors, or by his
predecessor in office, and with the additions thereto, with the par value
of all stamps deposited with him, and with all moneys collected for
Credited wita passports, penalties, forfeitures, fees, or costs, and he shall
be credwhat. ited with all payments into the treasury made as
provided by law,
with all stamps returned by him uncalled to the treasury, and
with the amount of taxes contained in the lists transmitted in the
manner above provided to other collectors, and by them receipted
as aforesaid; and also with the amount of the taxes of such persons
as may have absconded, or become insolvent, prior to the day when
the tax ought, according to the provisions of law, to have been collected,
and with all uncollected taxes transferred by him or by his
deputy acting as collector to his successor in office: Provided, That
it shall be proved to the satisfaction of the Commissioner of Internal
Revenue that due diligence was used by the collector, who shall
certify the facts to the First Comptroller of the Treasury. And
each collector shall also be credited with the amount of all property
purchased by him for the use of the United States, provided
he shall faithfully account for and pay over the proceeds thereof.
Lists accounts upon a resale of the same as required by law. In case of
the death,
of taxes uncollected resignation, or removal of the collector, all lists and
accounts of
d to be transferred taxes uncollected shall be transferred to his successor
in office as
collection. so as such successor shall be appointed and qualified, and
it shall
be the duty of such successor to collect the same.

49. That if any collector shall fail either to collect or to render W0June,
1864 c;35.
his account, or to pay over in the manner or within the times here-
Collectors falling before provided, it shall be the duty of the First
Comptroller of the Treasury to account for
taxes due.
the Treasury, and he is hereby authorized and required, immedi-
Duty of the First
ately after evidence of such delinquency, to report the same to the
Comptroller bee Solicitor of the Treasury, who shall issue a warrant of distress Solicitor of - the against such delinquent collector, directed to the marshal of the Treasury to issue district, therein expressing the amount with which the said collector is chargeable, and the sums, if any, which have been paid over by him, so far as the same are ascertainable. And the said Marshal to levy shall shall, himself or by his deputy, immediately proceed to levy on the property of and collect the sum which may remain due, with five per centum thereon, and all the expenses and charges of collection; by distress and sale of the goods and chattels or any personal effects of the delinquent collector, giving at least five days' notice of the time and place of sale, in the manner provided by law for advertising sales of personal property on execution in the State wherein such collector resides. And the bill of sale of the officer of any goods, Bill of sae to chattels, or other personal property distrained - and sold as afore- bence Of us titre a said, shall be conclusive evidence of title to the purchaser, and prima facie eviprima facie evidence of the right of the officer to make such sale, office of right of and of the correctness of his proceedings in selling the same. And sale, for want of goods and chattels, or other personal effects of such Y collector, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lands and real estate of such collector, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three Notice of sale. weeks, in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, shall be sold at public auction by the marshal or his deputy, who, upon such sale, shall, as Marshal to
eaesuch marshal or deputy marshal, make and deliver to the pur- ute deed.

chaser of the premises so sold a deed of conveyance thereof, to be executed and acknowledged in the. mander anid form prescribed by the laws of the State in which said lands are situated, which said deed so made shall invest the purchaser with all the title and interest of the defendant or defendants named in said warrant existing at the time of the seizure thereof. And all moneys that Surplus to beremay remain of the proceeds of such sale after satisfying the said war- turned to propriant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

50. That a collector or deputy collector, assessor, assistant as- 30June, 18s4, 37.
sessor, revenue agent, or inspector, shall be authorized to enter, Revenue officers in thedaytime, any brewery, distillery, manufactory, building, or may enter brewery, &C., in the place where any property, articles, or objqcts, subject to duty or daytime. taxation under the provisions of this act, are made, produced, or kept, within his district, so far as it may be necessary for the purpose of examining said property, articles, or objects, or inspecting the accounts required by this act from time to time to be made or kept by any manufacturer or p~roducer, relating to such property, articles, or objects. And every owner of such brewery, distillery, Penalty for rev manufactory, building, or place, or persons having the. agency or fusing to admit superintendence of the same, who shall refuse to admit'such officer, or to suffer him to examine said property, articles, or objects, or to inspect said accounts, shall, for every such refusal, forfeit and
And at night pay the sum of five hundred dollars: Provided, however,

That

when premises are when such premises shall be open at night, such

officers may enter

while so open in the performance of their official duties.

30 June, 1864, ~ 38. 51. That if any person shall forcibly obstruct or

hinder any:3 ala;ch, 1865, ~ 1. assessor or assistant assessor, or any

collector or deputy collector,

Penalty for oh- revenue agent or inspector, in the execution of this act, or

of any

sofficer. power and authority hereby vested in him, or shall forcibly

rescue,

or cause to be rescued, any property, articles, or objects, after the

same shall have been seized by him, or shall attempt or endeavor

so to do, the person so offending shall, upon conviction thereof,

for every such offence, forfeit and pay the sum of five hundred

dollars, or double the value of property so rescued, or be imprisoned for

a term not exceeding two years, at the discretion of

Penltyfor offi- the court: Provided, That if any such officer shall divulge

to

operations of any any party, or make known in any manner other than as

provided

person visited. in this act, the operations, style of work or apparatus of

any

manufacturer or producer visited by him in the discharge of his

official duties, he shall be subject to the penalties prescribed in

section thirty-six of this act.

30 June, 1864, ~41. 52. That it shall be the duty of the

collectors aforesaid, or,their
13 July, 1866,~ 9. deputies, in their respective districts, and they are hereby authorized to collect all the taxes imposed by law, however the same

for. fines and penalties may be designated, and to prosecute for the recovery of any sum

alties or sums which may be forfeited by law; and all fines, penalties,

and forfeitures which may be incurred or imposed by law, shall

Suits to be sued for and recovered, in the name of the United States, in name of the Unitd States. any proper form of action, or by any appropriate form of proceeding, qui tam or otherwise, before any circuit or district court of

the United States for the district within which said fine,
penalty,

or forfeiture may have been incurred, or before any other court

Taxes may be of competent jurisdiction. And taxes may be sued for and rewed for. covered, in the name of the United States, in any proper form of

action before any' circuit or district court of the United States for

the district within which the liability to such tax may have been

or shall be incurred, or where the party from whom such tax is

due may reside at the time of the commencement of said action.

But not without But no such suit shall be commenced
unless the Commissioner of

sanction of the

Commissioner. Internal Revenue shall authorize or sanction the proceedings:

Provided, That in case of any suit for penalties or forfeitures

brought upon information received from any person, other than a

collector, deputy collector, assessor, assistant assessor, revenue

United States not agent, or inspector of internal revenue, the United States shall

subject to costs in not be subject to any costs of suit, nor
shall the fees of any

Counsel fees not attorney or counsel employed by any such officer be allowed in

to be paid unless

employment au- the settlement of his account, unless the employment of such

authorized. attorney or counsel shall be authorized by the Commissioner of

30Jnne, 1864,176. Internal Revenue, either expressly or by general regulations.

Secretary of the 53. That when any tax or duty is imposed by law, and the

establish regulations or time of assessment or collection is
not therein provided, the same

for certain cases. shall be established by regulation of the Secretary-of the Treasury.

3d June, 1864, ~44. 54. That the Commissioner of Internal Revenue, subject to

13 July, 1866, ~ 9. regulations prescribed by the Secretary of the Treasury, shall be,

tCoriszedtornefu,d and is hereby, authorized, on appeal to him made, to remit, retaxes illegally col- fund, and pay back all taxes. erroneously or illegally assessed or

steed, &dsc collected, all penalties collected without authority, and all taxes

that shall appear to be unjustly assessed or excessive in amount
or in any manner wrongfully collected, and also repay to collectors
or - deputy collectors the full amount of such sums of money as officers
money reshall or may be recovered against them, or any of them, in any
covered of them
court, for any internal taxes or licenses collected by them, with
performance of
the costs and expenses of suit, and all damages and costs recovered
duties.
against assessors, assistant assessors, collectors, deputy collectors,
and inspectors, in any suit which shall be brought against them,
or any of them, by reason of, anything that shall or may be done
in the due performance of their official duties; and all judgments
Moneyrecoverand moneys. recovered or received for taxes, costs,
forfeitures, and ed or received to
be paid to collecpenalties, shall be paid to the collector as internal taxes
are re- tor.
quied to be paid: Provided, That where a second assessment When
second
may have been made in case of a list, statement, or return which in
assessmentmaybe
the opinion of the assessor or assistant assessor was false or fraud- set aie.

ilent, or contained any understatement or undervaluation, such assessment shall not be remitted, nor shall taxes collected under such assessment be recovered, refunded, or paid back, unless it is proved that said list, statement, or return was not false or fraudulent, and did not contain any understatement or undervaluation.

55. That no suit shall be maintained in any court for the recov- ery of any tax alleged to have been erroneously or illegally assessed or collected, until appeal shall have been duly made to the Commissioner of Internal Revenue, according to the provisions of law in that regard, and the regulations of the Secretary of the Treasury established in pursuance thereof, and a decision of said commissioner be had thereon, unless such suit shall be brought when to be within six months from the time of said decision, or within six brought. months from the time this act takes effect: Provided, That if said decision shall be delayed more than six months from the date of said appeal, then said suit may be brought at any time within twelve months from the date of such appeal.

III.

SPECIAL TAXES.

56. That no person, firm, company, or corporation shall be engaged in, prosecute, or carry on any trade, business, or profession, hereinafter mentioned and described, until he or they shall have paid a special tax therefor in the manner hereinafter provided. special
57. That every person, firm, company, or corporation engaged 30 June, 1864, in any trade, business, or profession, on which a special tax is imposed by law, shall register with the assistant assessor of the assessment district, first, his or their name or style, and in case of a firm or company, the names of the several persons constituting such firm or company, and their places of residence; second, the trade, business, or profession, and the place where such trade, business, or profession is to be carried on; third, if a rectifier, the number of barrels he designs to rectify; if a peddler, whether he designs to travel on foot, or with one, two, or more horses or mules; if an inn-keeper, the yearly rental value of the house and property to be occupied for said purpose. All of which facts shall be properly certified by such assistant assessor, to both the assessor and collector of the district; and the special tax shall be paid to the collector or deputy collector of the district as hereinbefore provided for such trade, business, or profession, who shall give a receipt therefor.

30 June, 1864, 73. 58. That any one who shall exercise or carry on any trade, business, or profession, or do any act hereinafter mentioned, for the expense or for the carrying on, or doing of which a special tax is imposed by law, without payment thereof as in that behalf required, shall, for every such offence, besides being liable to the payment of the tax, be subject to imprisonment for a term not exceeding two years,
or a fine not exceeding five hundred dollars, or both, and such fine
Distributions shall be distributed between the United States and the
informer,
finances, if there be any, as provided by law.
30 June, 164, 74. 59. That the receipt for the payment of any special tax
shall
3 March, 1865, ~ L
13 July, 1866, ~ 9. contain and set forth the purpose, trade, business, or
profession for
Form of receipt which such tax is paid, and the name and place of abode of
the
person or persons paying the same; if by a rectifier, the quantity
of spirits intended to be rectified; if by a peddler, whether for
travelling on foot or with one, or two, or more horses or mules, the
time for which payment is made, the date or time of payment, and
(except in case of auctioneers, produce brokers, commercial brokers,
patent-right dealers, photographers, builders, insurance agents,
insurance brokers, and peddlers) the place at which the trade, business,
or profession for which the tax is paid shall be carried on:
Provided, That the payment of the special tax herein
imposed shall
carrying on business in any other not exempt from an additional special
tax the person or persons,
place the legal description (except lawyers, physicians, surgeons, dentists, cattle
brokers, horse
scribed in receipt. dealers, peddlers, produce brokers, commercial
brokers, patent-right
dealers, photographers, builders, insurance agents, insurance brokers,
and auctioneers, or firm, company, or corporation doing
business in any other place than that stated; but nothing herein
contained shall require a special tax for the storage of goods, wares, or
merchandise in other places than the place of business,
nor for the sale by manufacturers or producers of their own goods,
wares, and merchandise, at the place of production or manufacture, and
at their principal office—or place of business, provided no 
goods, wares, or merchandise shall be kept except as samples, at 
Shallpaoduocer- said office or place of business. And every person 
exercising or 
receipt on demand of 
officer carrying on any trade; business, or profession, or doing any 
act
for which a special tax is imposed, shall, on demand of any officer 
of internal revenue, produce and exhibit the receipt for payment 
of the tax, and unless he shall do so may be taken and deemed 
Penalty. not to have paid such tax. And in case any peddler shall 
refuse

to exhibit his or her receipt, as aforesaid, when demanded by any 
officer of internal revenue, said officer may seize the horse or mule, 
wagon, and contents, or pack, bundle, or basket of any person so 
refusing, 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 dwellinghouse, 
require such peddler to show cause, if any he has, why 
the horses or mules, wagon, and contents, pack, bundle, or basket 
Disposition of SO seized shall not be forfeited; and in case no sufficient 
cause is 
goods seized in 
hands of pdle. 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 the same, after payment of the 
expenses of the proceedings, shall be paid to the collector for the 
Special taxes use of the United States. And all such special taxes shall 
become 
due May 1, each due on the first day of May in each year, or on 
commencing any 
*yea. trade, business, or profession upon which such tax is by law 
imposed. In the former case the tax shall be reckoned for one year;
and in the latter case, proportionately for that part of the year from
the first day of the month in which the liability to a special tax
commenced, to the first day of May following.

60. That upon the death of any person having paid the special tax for any trade, business, or profession, it may and shall be lawful

for the executors or administrators, or the wife or child, or the legal

representatives of such deceased person to occupy the

premises, and in like manner to exercise or carry on, for the residue
may carry on the term for which the tax shall have been paid, the

same trade,

business, or profession, as the deceased before exercised or carried
on, in or upon the same houses or premises, without payment of

an additional tax. And in case of the removal of any person or
persons from the house or premises for which any trade, business,
or profession was taxed, it shall be lawful for the person or persons so
removing to any other place to carry on the trade, business, or profession
specified in the tax receipt at the place to

which such person or persons may remove without payment of any
additional tax: Provided, That all cases of death, change, or re-

change or removal, as aforesaid, shall be registered with the assistant assessor,
move to be registered with the and with the collector, together with

the name or names of the persisting assessor
son or persons making such change or removal, or successor to any and

person deceased, under regulations to be prescribed by the
Commisioner of Internal Revenue.
61. That in every case where more than one of the pursuits, em-
ployments, or occupations, hereinafter described, shall be pursued 13
July, 1866, ~ 9.

or carried on in the same place by the same person at the same
Specialtax tobe
time, except as hereinafter provided, the tax shall be paid for each suit,
&cc.
according to the rates severally prescribed: Provided, That in Proviso.
cities and towns having a less population than six thousand persons
according to the last preceding census, one special tax shall Je held
to ( mbrace.the business of land warrant brokers, claim agents, and
real estate agents, upon payment of the highest rate of tax applicable to
either one of said pursuits.
62. That no auctioneer shall, by virtue of having paid the special 30June,
tax as an auctioneer, sell any goods or other property at private 13 July,
sale; nor shall he employ any other person to act as auctioneer to employ
other
in his behalf, except in his own store or warehouse or in his pres-
persons, nortosell
at private sale.
ze; and any auctioneer who shall sell goods or commodities Penalty.
otherwise than by auction, without having paid the special tax
imposed upon such business, shall be subject and liable to the
penalty imposed upon persons dealing in or retailing, trading or
selling goods or commodities without payment of the special tax
for exercising or carrying on such trade or business; and where Licensed
auctioneer may sell
goods or commodities are the property of any person or persons goods
of licensed
taxed to deal in or retail, or trade in or sell the same, it shall and dealeron
premise.
may be lawful for any person exercising or carrying on the trade
or business of an auctioneer to sell such goods or commodities for
and on behalf of such person or persons in said house or premises. 30

June, 1864, 78.

63. That any number of persons, except lawyers, conveyancers, 13 July,
1866,
claim agents, patent agents, physicians, surgeons, dentists, cattle

Business maybe
brokers, horse dealers, and peddlers, doing business in copartner-
ship, at any
one place, shall be required to pay but one special tax by lawyers,
for such copartnership.
64. That a special tax shall be, and hereby is, imposed as fol-
1864, {79.
lows, that' is to say:
-One. Banks chartered or organized under a general law, with Bankers,
$100.

Page 30

30

a capital not exceeding fifty thousand dollars, and bankers using
or employing a capital not exceeding the sum of fifty thousand
Forevery$1,000 dollars, shall pay one hundred dollars; when exceeding
fifty
$0,000Ce Of thousand dollars, for every additional thousand dollars in
excess
of fifty thousand dollars, two dollars. Every incorporated or
Definition of. other bank, and every person, firm, or company having a
place
of business where credits are opened by the deposit or collection
of money or currency, subject to be paid or remitted upon draft,
check, or order, or where money is advanced or loaned on stocks,
bonds, bullion, bills of exchange, or promissory notes, or where stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or for sale, shall be regarded as a bank or as Savings banks a banker: Provided, That any savings bank having no capital
exempted in cer- stock, and whose business is confined to receiving.deposits and loaning or investing the same for the benefit of its depositors, and which does no other business of banking, shall not be subject to this tax.

Wholesale deal- Two. Wholesale dealers, whose annual sales do not exceed
ers, $5& fifty thousand dollars, shall pay fifty dollars; and if their annual Forevery$1,000 sales exceed fifty thousand dollars, for every additional thousand in excess of dollars in excess of fifty thousand dollars, they shall pay one dolt o'! $ lar; and the amount of all sales, within the year beyond fifty thousand dollars shall be returned monthly to the assistant assessor, and the tax on sales in excess of fifty thousand dollars shall be assessed by the assessors and paid monthly as other monthly
Defniutiom, taxes are assessed and paid. Every person shall be regarded as a wholesale dealer whose business it is, for himself or on commission, to sell or offer to sell any goods, wares, or merchandise of foreign or domestic production, not including wines, spirits, or malt liquors, whose annual sales exceed twenty-five thousand dolCannot act as lars. And the payment of the special tax as a wholesale dealer commercial bro- shall not exempt any such person acting as a commercial broker ker. from the payment of the special tax imposed upon commercial brokers: Provided, That no person paying the special tax as a wholesale dealer in liquors shall be required to pay an additional
special tax on account of the sale of other goods, wares, or merchandise
on the same premises: And provided further, That,
in estimating the amount of sales for the purposes of this section,
any sales made by or through another wholesale dealer on commission
shall not be again estimated and included as sold by the
party for whom the sale was made.
Retail dealers, Three. Retail dealers shall pay ten dollars. Every person
Definition of whose business or occupation it is to sell or offer for sale
any
goods, wares, or merchandise of foreign or domestic production,
not including spirits, wines, ale, beer, or other malt liquors, and
whose annual sales exceed one thousand and do not exceed twenty-five
thousand dollars, shall be regarded as a retail dealer.
Wholesale liquor Four. Wholesale dealers in liquors whose annual sales
do not
dealers, $5 exceed fifty thousand dollars shall pay one hundred dollars,
and
For every $1,000 if exceeding fifty thousand dollars, for every additional
one thousand excess of sand dollars in excess of fifty thousand dollars, they
shall pay
one dollar, and such excess shall be assessed and paid in the same
Definition of manner as required of wholesale dealers. Every person who
shall
sell or offer for sale any distilled spirits, fermented liquors, or
wines of any kind in quantities of more than three gallons at one
time to the same purchaser, or whose annual sales, including sales

Page 31
31

of other merchandise, shall exceed twenty-five thousand dollars,
shall be regarded as a wholesale dealer in liquors.
Five. Retail dealers in liquors shall pay twenty-five dollars. Retail dealers,
Every person who shall sell or offer for sale foreign or domestic 
Definition of. 
spirits, wines, ale, beer, or other malt liquors in quantities of three 
gallons or less, and whose annual sales, including all sales of other 
merchandise, do not exceed twenty-five thousand dollars, shall be 
regarded as a retail dealer in liquors.
Six. Lottery ticket dealers shall pay one hundred dollars. Lottery ticket dealers, $100.

or offer to sell lottery tickets or fractional parts thereof, or any 
token, certificate, or device representing or intending to represent 
a lottery ticket or any fractional part thereof, or any policy of numbers in any lottery, or shall manage any lottery, or prepare schemes of lotteries, or superintend the drawing of any lottery, shall be deemed a lottery ticket dealer: Provided, That the man-
agers of any lottery shall give bond in the sum of one thousand dollars that the person paying such tax shall not sell any tickets or supplementary ticket of such lottery which has not been duly stamped according to law, and that he will pay the tax imposed by law upon the gross receipts of his sales.
Seven. Horse dealers shall pay ten dollars. Any person whose business it is to buy or sell horses or mules shall be regarded a horse dealer: Provided, That one special tax having been paid, no additional tax shall be imposed upon any horse dealer for keeping a livery stable, nor upon any livery stable keeper for dealing in horses.
Eight. Livery stable keepers shall pay ten dollars. Any person whose business it is to keep horses for hire, or to let, or to Definition of. keep, feed, or board horses for others, shall be regarded as a livery stable keeper.
Nine. Brokers shall pay fifty dollars. Every person, firm, brokers, $50. 6r company, whose business it is to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities, for themselves or others, shall be regarded as a broker: Provided, That any person having paid Bankers not as brokers the special tax as a banker shall not be required to pay the brokers.

Ten. Pawnbrokers using or employing a capital of not exceeding fifty thousand dollars shall pay fifty dollars; and when using or employing a capital exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, shall pay two dollars. Every person whose business or occupation it is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchandise, or any kind of personal property whatever, as security for the repayment of money lent thereon, shall be deemed a pawnbroker.

Eleven. Land-warrant brokers shall pay twenty-five dollars. Any person shall be regarded as a land-warrant broker who makes a business of buying and selling land warrants or of furnishing them to settlers or other persons.

Twelve. Cattle brokers, whose annual sales do not exceed ten cattle thousand dollars, shall pay ten dollars; and if exceeding the sum of ten thousand dollars, one dollar for each additional thousand in excess of dollars; and such excess shall be assessed and paid in the same $10,000,
maWr as required of wholesale dealers. Any person whose busi-
Definiti of.

$1.

ness it is to buy or sell or deal in catt'e, hogs, or sheep, shall be
considered as a cattle broker.

Producebrokers  Thirteen. Produce brokers, whose annual sales do not
exceed
Definiton of. the sum of ten thousand dollars, shall pay ten dollars.
Every
person other than one having paid the special tax as a commercial
broker or cattle broker, or wholesale or retail dealer, or peddler,
whose occupation it is to buy or sell agricultural or farm products,
and whose annual sales do not exceed ten thousand dollars, shall
be regarded as a produce broker.

Commercialbro-

person whose business it is, as a broker, to negotiate
sales
or purchases of goods, wares, or merchandise, or to negotiate
freights and other business for the owners of vessels, or for the
shippers, or consignors, or consignees of freight carried by vessels,
shall be regarded a commercial broker.

Custom-house  Fifteen. Custom-house brokers shall pay ten dollars.
Every
brokers, $10.

person whose occupation it is, as the agent of others, to
arrange
entries and other custom-house papers, or transact business at any
port of entry relating to the importation or exportation of goods,
wares, or merchandise, shall be regarded a custom-house broker. Distillers, $100. Sixteen. Distillers shall pay one hundred dollars. Every person, firm, or corporation, who distills or manufactures spirits, or TILLED SPIRITS, who brews or makes mash, wort, or wash'for distillation or the production of spirits, shall be deemed a distiller: Provided, That ing less than 1,50 distillers of apples, grapes, or peaches, distilling or manufacturing barrels per year, fifty and less than one hundred and fifty barrels per year from $50; less than 50 barrels, 20. the same, shall pay fifty dollars; and those distilling or manufacturing less than fifty barrels per year from the ples, grapes, and peaches, making twenty dollars: And provided further, That no tax shall be imposed for any still, stills, or other apparatus used by druggists and chemists for the recovery of alcohol for pharmaceutical and chemical or scientific purposes which has been used in those processes. Brewers, $100. Seventeen. Brewers shall pay one hundred dollars. Every Definition of person, firm, or corporation who manufactures fermented liquors of any name or description, for sale, from malt, wholly or in part, or from any substitute therefor, shall be deemed a brewer: ProBrewers making vided, That any person, firm, or corporation, who manufactures less than 500 bar- less than five hundred barrels per year, shall pay the sum of relis per year, fifty dollars.
RectMiers, $25. Eighteen. Rectifiers who shall rectify any quantity of spirituous liquors, not exceeding five hundred barrels, packages, or casks, containing not more than forty gallons to each barrel, package, For every addi- or cask, shall pay twenty-five dollars; and twenty-five dollars tional 500 barrels, additional for each additional five hundred such barrels, packages, V25. Definition of. or casks, or any fractional part thereof. Every person, firm, or VideDpost, "IRIS. corporation, ho rectifies, purifies, or refines distilled spirits or wines by any process, or who, by mixing distilled spirits or wine with any materials, manufactures any spurious, imitation, or compound liquors for sale, under the name of whiskey, brandy, gin, rum, wine, "spirits," or "wine bitters," or any other name, shall be regarded as a rectifier. coal o$ dist-. Nineteen. Coal oil distillers and distillers of burning flui'l and Definition of. camphene shall pay fifty dollars. Any person, firm, or corporation, who shall refine, produce, or distil petroleum, or rock oil or oil made of coal, asphaltum, shale, peat, or other bituminous sub stances, or shall manufacture illuminating oil, shall be regarded as a coal oil distiller. Twenty. Keepers of hotels, inns, or taverns, shall be classified Hotels, inns,and and rated according to the yearly rental, or, if not rented, ac- taverns. cording to the estifiated yearly rental of the house and property intended to be so occupied, as follows, to wit: when the rent or Where
the yearvaluation of the yearly rental of said house and property shall exceed $200, $10.

be two hundred dollars, or less, they shall pay ten dollars; and if exceeding two hundred dollars, for any additional one hundred For every additional dollars or fractional part thereof in excess of two hundred dollars, $10, $5

five dollars: Provided, That a payment of such special tax shall be construed to permit the person so keeping a hotel, inn, or tavern, to furnish the necessary food for the animals of such travellers or sojourners without the payment of an additional special tax as a livery stable keeper. Every place where food and lodging are provided for and furnished to travellers and sojourners for pay shall be regarded as a hotel, inn, or tavern: Provided, That keepers of hotels, taverns, and eating-houses, in which liquors are sold by retail, to be drank upon the premises, eating-houses, shall pay an additional tax of twenty-five dollars. The yearly rental shall be fixed and established by the assistant assessor of the proper assessment district at its proper value; but if rented, at not less than the actual rent agreed on by the parties. All Steamers and steamers and vessels, upon waters of the United States, on board of which passengers or-travellers are provided with food or lodgings, shall be subject to and required to pay twenty-five dollars: Provided, That any person who shall make a false or fraudulent return concerning the actual rent mentioned in this paragraph shall be subject to a penalty therefor of double the amount of the tax.

Twenty-one. Keepers of eating-houses shall pay ten dollars. $.Eating-houses,

Every place where food or refreshments of any kind, not includ-
Definition of.

ing spirits, wines, ale, beer, or other malt liquors, are provided for casual visitors and sold for consumption therein, shall be regarded as an eating-house. But the keeper of an eating-house, having paid the tax therefor, shall not be required to pay a special tax as a confectioner, anything in this [act] to the contrary notwithstanding. And keepers of hotels, inns, taverns, and eating-houses, having paid the special tax therefor, shall not be required to pay additional tax for selling tobacco, snuff, or cigars on the same premises, anything in this act to the contrary notwithstanding.

Twenty-two. Confectioners shall pay ten dollars. Every person who sells at retail confectionery, sweetmeats, comfits, or other confects, in any building, shall be regarded as a confectioner. But wholesale and retail dealers, having paid the special tax therefor, shall not be required to pay the special tax as a confectioner, anything in this act to the contrary notwithstanding.

Twenty-three. Claim agents and agents for procuring patents shall pay ten dollars. Every person whose business it is to pros-
cute claims in any of the executive departments of the federal government, or procure patents, shall be deemed a claim or patent agent, as the case may be.

Twenty-four. Patent-right dealers shall pay ten dollars. Every person whose business it is to sell, or offer for sale, patent rights, shall be regarded as a patent-right dealer.
Real-estate Twenty-five. Real-estate agents shall pay ten dollars. Every agents, $10.

Definition of. person whose business it is to sell or offer for sale real estate for others, or to rent houses, stores, or other buildings or real estate, or to collect rent for others, except lawyers paying a special tax as such, shall be regarded as a real-estate agent.

Conveyancers, Twenty-six. Conveyancers shall pay ten dollars. Every person,

Definition of. other than one having paid the special tax as a lawyer or claim agent, whose business it is to draw deeds, bonds, mortgages, wills, writs, or other legal papers, or to examine titles to real estate, shall be regarded as a conveyancer.

Intelligence office keepers, Twenty-seven. Intelligence office keepers shall pay ten dollars.

Intelligence office keepers, $10. Every person whose business it is to find or furnish places of employment for others, or to find or furnish servants upon application in writing or otherwise, receiving compensation therefor, shall be regarded as an intelligence office keeper.

Insurance agents, Twenty-eight. Insurance agents shall pay ten dollars.

Insurance agents, $10. Any person who shall act as agent of any fire, marine, life, mutual, or other insurance company or companies, or any person who shall negotiate or procure insurance for which he receives any commission or other compensation, shall be regarded as an insurance agent:

Provided, That if the annual receipts of any person as such agent shall not exceed one hundred dollars, he shall pay five dollars.

Travelling in- only: And provided further, That no special tax shall be
imposed

insurance exempt upon any person for selling tickets or contracts of insurance against

injury to persons while travelling by land or water. Foreign insurance agents, $50. Every person who shall act as agent of any foreign insurance company or companies shall be regarded as a foreign insurance agent.

Auctioneers Thirty. Auctioneers, whose annual sales do not exceed ten thousand dollars, shall pay ten dollars, and if exceeding ten thousand dollars shall pay twenty dollars. Every person shall be deemed an auctioneer whose business it is to offer, property at public sale to the highest or best bidder: Provided, That the provisions of this paragraph shall not apply to judicial or executive officers making auction sales by virtue of any judgment or decree of any court, nor public sales made by or for executors, administrators, or guardians of any estate held by them as such.

Manufacturers Thirty-one. Manufacturers shall pay ten dollars. Any person, firm, or corporation who shall manufacture by hand or machinery any goods, wares, or merchandise, not otherwise provided for, exceeding annually the sum of one thousand dollars, or who shall be engaged in the manufacture or preparation for sale of any articles or compounds, or shall put up for sale in packages with his own name or trade-mark thereon any articles or compound, shall be regarded as a manufacturer.

Peddlers Thirty-two. Peddlers shall be classified and rated as
follows,

to wit: When travelling with more than two horses, or mules, 1st class, $50. the first class, and shall pay fifty dollars; when travelling with 2d class, $25. two horses, or mules, the second class, and shall pay twenty-five 3d class, $15. dollars; when travelling with one horse, or mule, the third class, and shall pay fifteen dollars; when travelling on foot, or by public conveyance, the fourth class, and shall pay ten dollars. Any person, except persons peddling only charcoal, newspapers, magazines, Bibles, religious tracts, or the products of his farm or garden, who sells or offers to sell, at retail, goods, wares, or other commodities, travelling from place to place in the town or through the country, shall be regarded a peddler: Provided, That any peddler who sells, or offers to sell, distilled spirits, fermented liquors or wines, dry- mented liquors or goods, foreign or domestic, by one or more original packages or wnejs, dry goods, pieces, at one time, to the same person or persons, or who peddles jewelry, shall pay fifty dollars: Provided further, That manufac-

turers and producers of agricultural tools and implements, garden seeds, fruit and ornamental trees, stoves and hollow ware, brooms, wooden ware, charcoal, and gunpowder, delivering and selling at wholesale any of said articles, by themselves or their authorized
agents, ai places other than the place of manufacture, shall not therefor be required to pay any special tax: Provided further, Travelling pedThat persons who shall sell shell or other fish, or both, travelling dlers of sh, $5.
from place to place, and not from any shop or stand, shall be required to pay five dollars only; and no special tax shall be imposed for selling shell or other fish from hand-carts or wheelbarrows.
Thirty-three. Apothecaries shall pay ten dollars, Every per-
son who keeps a shop or building where medicines are compounded or prepared according to prescriptions of physicians, or where medicines are sold, shall be regarded as an apothecary. But wholesale and retail dealers, who have paid the special tax therefor, shall not be required to pay a tax as an apothecary; nor shall apothecaries who have paid the special tax be required to pay the tax as retail dealers in liquor in consequence of selling alcohol, or of selling or of dispensing, upon physicians' prescriptions, the wines and spirits officinal in the United States and other national pharmacopoeias, in quantities not exceeding half a pint of either at any one time, nor exceeding in aggregate cost value the sum of three hundred dollars per annum.
Thirty-four. Photographers shall pay ten dollars. Any person who makes for sale photographs, ambrotypes, daguerreotypes, or pictures, by the action of light, shall be regarded a photographer.
Thirty-five. Tobacconists shall pay ten dollars. Any person, firm, or corporation whose business it is to manufacture cigars, snuff, or tobacco in any form, shall be regarded a tobacconist.
Thirty-six. Butchers shall pay ten dollars. Every person whose business it is to sell butchers' meat at retail shall be re-
garded as a butcher: Provided, That no butcher having paid the
special tax therefor shall be required to pay the special tax as a
retail dealer on account of selling other articles at the same store,
stall, or premises: Provided further, That butchers who sell Travelling,
$5.

butchers' meat exclusively by themselves or agents, travelling
from place to place, and not from any shop or stand, shall be required to
pay five dollars only, any existing law to the contrary
notwithstanding.

Thirty-seven. Proprietors of theatres, museums, and concert Theatres,
halls, shall pay one hundred dollars. Every edifice -used for the ums, and
concert
purpose of dramatic or operatic or other representations, plays, or

Definition of.

performances, for admission to which entrance money is received,
not including halls rented or used occasionally for concerts or.
theatrical representations,.shall be regarded as a theatre: Provided, That
when any such edifice is under lease at the passage
of this act the tax shall be paid by the lessee, unless otherwise
stipulated between thle parties to said lease.

Thirty-eight. The proprietor or proprietors of circuses shall Circuses, $10
pay [one] hundred dollars. Every building, tent, space, or area,

Definition of.

where feats of horsemanship or acrobatic sports or theatrical
performances are exhibited, shall be regarded as a circus: Provided,
That no special tax paid in one State shall exempt exhibitions from
the tax in another State. And but one special tax shall be imposed for
exhibitions within any one State.
ugfigsitio $O0  Thirty-nine. Jugglers shall pay twenty dollars. Every person who performs by sleight of hand shall be regarded as a juggler. JExhibitions or The proprietors or agents of all other public exhibitions or shows shows, $10. for money, not enumerated in this section, shall pay ten dollars: Provided, That a special tax paid in one State shall not exempt exhibitions from the tax in another State. And but one special tax shall be required for exhibitions within any one State.

Bowling alleys   Forty. Proprietors of bowling alleys and billiard rooms shall for each ardy or pay ten dollars for each alley or table. Every place or building'stable, $10. where bowls are thrown or billiards played, and open to the Definition f public with or without price, shall be regarded as a bowling alley or billiard room, respectively.

Gift enterprises,   Forty-one. Proprietors of gift enterprises shall pay one hunDefinition of. dred and fifty dollars. Every person, firm, or coqrporation who shall sell or offer for sale any real estate or article of merchandise of any description whatsoever, or any ticket of admission to any exhibition or performance, with a promise, express or implied, to give or bestow, or in any manner hold out the promise of gift or bestowal of any article or thing for and in consideration of the purchase by any person of any other article or thing, shall be regarded as a proprietor of a gift enterprise: Provided, That no such proprietor, in consequence of being thus taxed, shall be exempt from paying any other tax imposed by law, and the special tax herein required shall be in addition thereto.

Stallions and Forty-two. Owners of stallions and jacks shall pay ten dollars.

Personsliableto Every person who keeps a horse or a jack for the use of
mares,

pay. requiring or receiving pay therefor, shall be regarded as the

owner

thereof, and shall furnish a statement to the assessor or assistant

assessor, which shall contain a brief description of the animal, its

age, and place or places where used or to be used: Provided, That

all accounts, notes, or demands for the use of any such horse or

jack, the owner or keeper thereof not having paid the tax as aforesaid,

shall be void.

Lawyers, $10. Forty-three. Lawyers shall pay ten dollars. Every

person who

Definition of. for fee or reward shall prosecute or defend causes in any

court of

record or other judicial tribunal of the United-States or of any

of the States, or whose business it is to give legal advice in relation to

any cause or matter whatever, shall be deemed to be a

lawyer.

Physicians, sur. Forty-four. Physicians, surgeons, and dentists shall pay

ten
gestosond den- dollars. Every person (except apothecaries) whose

business it is, 

Definition of. for fee and reward, to prescribe remedies or perform

surgical operations for the cure of any bodily disease or ailing, shall be

deemed

a physician, surgeon, or dentist.'ArchiteA and Forty-five. Architects

civil engineers shall pay ten dollars.

civil engineers, Every person whose business it is to plan, design, or

superintend

Definition of. the construction of buildings, or ships, or of roads, or

bridges, or

canals, or railroads, shall be regarded as an architect and civil

Exemption; engineer: Provided, That this shall not include a practical

carpenter who labors on a building.
Forty-six. Builders and contractors shall pay ten dollars. Builders and contractors shall pay ten dollars. Every person whose business it is to construct buildings, or Definition of.

vessels, or bridges, or canals, or railroads, by contract, whose receipts from building contracts exceed two thousand five hundred dollars in any one year, shall be regarded as a builder and contractor.

Forty-seven. Plumbers and gas-fitters shall pay ten dollars. Every person, firm, or corporation, whose business it is to fit, furnish, or sell plumbing materials, gas-pipes, gas-burners, or other gas-fittings, $10.

gas-fixtures, shall be regarded a plumber and gas-fitter.

Forty-eight. Assayers, assaying gold and silver, or either, of a value not exceeding in one year two hundred and fifty thousand dollars, shall pay one hundred dollars, and two hundred dollars ceiling $250,000, when the value exceeds two hundred and fifty thousand dollars Exceeding $250, and does not exceed five hundred thousand dollars, and five hundred dollars when the value exceeds five hundred thousand dollars Exceeding $500, dollars. Any person or persons or corporation whose occupation it is to separate gold and silver from other metals or Definition of, mineral substances with which such gold or silver, or both, are alloyed, combined, or united, or to ascertain or determine the quantity of gold or silver in any alloy or combination with other metals, shall be deemed an assayer.

Forty-nine. Miners shall pay ten dollars. Every person, firm, or company, who shall employ others in the business of mining for
Miners, $10.
coal, or for gold, silver, copper, lead, iron, zinc, spelter, or other
Definition of,
minerals, not having paid the tax therefor as a manufacturer, and
no other, shall be regarded as a miner: Provided, That this
shall not apply to any miner whose receipts as such shall not exceed,
anually, one thousand dollars.
Fifty.. Express carriers and agents shall pay ten dollars. Every
person, firm, or company, engaged in the carrying or delivery of
Express carriers, $10.
Definition of.
press business, whose gross receipts therefrom exceed the sum
of one thousand dollars per annum, shall be regarded as an express
carrier: Provided, That but one special tax of ten dollars shall be
imposed upon any one person, firm, or company, in respect to all
Proviso.
the business to be done by such person, firm, or company, on a
continuous route, and the payment of such tax shall cover all
business done upon such route by such person, firm, or company,
anywhere in the United States; and such tax shall be required
only from the principal in such business, and not from any subordinate:
Provided further, That draymen- and teamsters owning
only one dray or team shall not be required to pay such tax.
Fifty-one. Grinders of coffee or spices shall pay one hundred
dollars. Any person who manufactures or prepares for use and feeG or
inders of coffee, by grinding or other process, coffee, spices, or
mustard, or Definition of.
adulterated coffee, spices, or mustard, or any article or compound
intended for use in the adulteration of or as substitutes for coffee,
spices, or mustard, shall be regarded as a grinder of coffee or
spices: Provided, That any person who shall roast coffee for use
and sale shall be required to pay the special tax herein imposed upon
grinders of coffee or spices. Proviso to ~ 103,
*[And provided further, That all boats, barges and flats not used for June 30, 1864.  
13 July, 1866, 
carrying passengers, nor propelled by steam or sails, which are floated vide ~ 74, post.  
or towed by tug-boats or horses, and used exclusively for carrying Boats, &c., to  
coal, oil, minerals, or agricultural products to market, shall be re-  
hundred tons, e10.  
* Reprinted here for convenience.

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38
quired hereafter, in lieu of enrolment fees or tonnage tax, to pay an 
an annual special tax for each and every such boat of a capacity exceeding 
twenty-five tons, and not exceeding one hundred tons, five dollars; and 
when exceeding one hundred tons, as aforesaid, shall be 
required to pay ten dollars; and said tax shall be assessed and 
collected as other special taxes provided for in this act.]
30 June, 1864.  ~80.  65. That the special tax shall not be 
imposed upon apothecaries,

13 July, 1866.  confectioners, butchers, keepers of eating- 
houses, hotels, inns, or

No special tax in
certain cases, un-taverns, or retail dealers, except retail dealers in spirituous and

less gross receipts malt liquors when their annual gross receipts shall not exceed

a 0um9. the sum of one thousand dollars, any provision of law to the contrary notwithstanding; the amount of such annual receipts to be

receipts are to be ascertained or estimated in such manner as the Commissioner of

estimated. Internal Revenue shall prescribe, as well as the amount of all

other annual sales or receipts where the tax i's graduated by the

amount of sales or receipts; and where the amount of the tax has
been increased by law above the amount paid by any person, firm, or company, or has been understated or underestimated, such person, firm, or company shall be again assessed, and pay the amount.

Proviso in re- Of such increase: Provided, That when any person, before the passage of this act, has been assessed for a license, the amount thus assessed being equal to the tax herein imposed for the business covered by such license, no special tax shall be assessed until the expiration of the period for which such license was assessed.

13 July, 1866, 12. 66. That apothecaries who manufacture, for their own dispensation and sales to
consumers and to physicians, the medicines

caries not regard- compounded according to the United States or other national ed as manufactu- pharmacopoeias, or of which the full and proper formula is pubrers.

lished in any of the dispensatories now or hitherto in common use

among physicians or apothecaries, or in any pharmaceutical journal now issued by any incorporated college of pharmacy, shall not

Certain other be regarded as manufacturers under this act. But apothecaries

apothearies and and all other persons who manufacture for the dispensing and

as manufacturers. sales of others, or who make and advertise
any article, medicinal

or otherwise, simple or compound, with any special proprietary

claim to merit, or to special advantage in use or effect, whether

such claim be based on the properties, qualities, price, or any

other distinctive or distinguishing characteristic, whether real or

pretended, of the articles so made and advertised, whether such

30 June, 1864, ~ 81 article be or be not made according to the authorities above cited

3 March, 1865, ~ 1. in this section, shall be regarded as
manufacturers under this act.

13 July, 1866, ~9. 67. That nothing contained in the preceding sections of this special tax not act shall be construed to impose a special tax upon vintners who imposed upon vintners in certain sell wine of their own growth at the place where the same is made;

nor upon apothecaries, as to wines or spirituous liquors which they use exclusively in the preparation or making up of medicines; nor physicians. shall physicians be taxed for keeping on
hand medicines solely for

the purpose of making up their own prescriptions for their own

Nor upon farm- patients; nor shall farmers be taxed as manufacturers or producers

ers. for making butter or cheese, with milk from their own cows, or

Proviso. for any other farm products: Provided, That the payment of any

tax imposed by law shall not be held or construed to exempt any

person carrying on any trade, business or profession, from any

penalty or punishment provided by the laws of any State for carrying on such trade, business or profession within
such State, or

in any manner to authorize the commencement or continuance of

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such trade, business, or profession contrary to the laws of such State, or in places prohibited by municipal law; nor shall the payment of any tax herein provided be held or construed to prohibit or prevent any State from placing a duty or tax for State or other purposes on any trade, business, or profession, upon which a tax is imposed by law.

68. That where the license tax imposed upon any wholesale dealer has been calculated upon the amount of such dealer's sales for the previous year, in accordance with the terms of the seventy-
license in ex
ninth section of an act approved June thirtieth, eighteen hundred cessoof actual sales
and- sixty-four, and it shall be proved to the satisfaction of the may be refund
Commissioner of Internal Revenue that the sales made under such license did not equal in amount the sales of such previous year, it shall be lawful for said Commissioner to refund to such wholesale dealer so much of the amount paid for such license as may be in excess of the proper tax chargeable upon the amount of sales actually made under such license during the year for which the same was issued.

IV.

MISCELLANEOUS SUBJECTS OF TAXATION.
AUCTION SALES-BROKERS-BANKS-RAILROADS-STEAMBOATS, ETC.-EXPRESS COMPANIES-INSURANCE COMPANIES-TELEGRAPH COMPANIES-THEATRES, ETC.-PASSPORTS-Lotteries-ADVERTISEMENTS.

69. That there shall be levied and collected and paid monthly on all sales of real estate, goods, wares, merchandise, articles, or things at auction, including all sales of stocks, bonds, and other auction sales, a duty of one-tenth of one per centum on the gross amount of such sales: Provided, That no tax shall be levied on sales by judicial officers, &c.

70. That there shall be paid on all sales made by brokers, banks 3
or bankers, whether made for the benefit of others or on their own account, the following taxes, that is to say: Upon all sales and contracts for the sale of stocks, bonds, gold and silver bullion and coin, promissory notes or other securities, a tax at the rate of one cent for every hundred dollars of the amount of such sales or contracts; and on all sales and contracts for sale negotiated and made by any person, firm or company not paying a special tax as a broker, bank or banker, of any gold or silver bullion, coin, promissory notes, stocks, bonds, or other securities, not his or their own property, there shall be paid a tax at the rate of five cents for every hundred dollars of the amount of such sales or contracts; and on every sale and contract for sale, as aforesaid, there shall be made Sale to be made and delivered by the seller to the buyer a bill or memorandum of by bill or memo such sale or contract, on which there shall be affixed a lawful stamp or stamps in value equal to the amount of tax on such sale, to be equal in value to determined by the rates of tax before mentioned; and in computing amount of tax. the amount of the stamp tax in any case herein provided for, any fractional part of one hundred dollars of value or amount on which tax is computed shall be accounted at one hundred dollars. And every bill or memorandum of sale, or contract of sale, before mentioned, shall show the date thereof, the name of the seller, the amount of the sale or contract, and the matter or thing to which it refers. And any person or persons liable to pay the tax as
herein provided, or any one who acts in the matter as agent or broker for such person or persons, who shall make any such sale or contract, or who shall, in pursuance of any sale or contract, deliver or receive any stocks, bonds, bullion, coin, promissory notes, or' other securities, without a bill or memorandum thereof as herein required, or who shall deliver or receive such bill or memorandum without having the proper stamps affixed thereto, shall forfeit and pay to the United States a penalty of five hundred dollars for each and every offence where the tax so evaded, or attempted to be evaded, does not exceed on, hundred dollars, and a penalty of one thousand dollars when such tax shall exceed one hundred dollars, which may be recovered with costs in any court of the United States of competent jurisdiction, at any time within one year after the liability to such penalty shall have been incurred; and the penalty recovered shall be awarded and distributed by the court betweeand the United States and the informer, if there be any, as States and the in- former.  provided by law, who, in the judgment of the court, shall have first given the information of the violation of the law for which reProviso.  recovery is had: Provided, That where it shall appear that the omission to affix the proper stamp was not with intent to evade the provisions of this section, said penalty shall not be incurred. Law in relation And the provisions of law in relation to stamp duties in schedule to stamp duties in B of this act shall apply to the stamp taxes herein imposed upon schedule B to apply. sales and contracts of sales made by brokers, banks or bankers, and Commercialbro- others as aforesaid. And there shall be paid monthly on all sales keris-por centuan by commercial brokers of any goods, wares, or
merchandise, a tax
of one-twentieth of one per centum upon the amount of such sales;
Returns to be and on or before the tenth day of each month, every
commercial
made monthly to broker shall make a list or return to the assistant
assessor of the
assistant assessor.
district of the gross amount of such sales as aforesaid for the preceding
month, in form and manner as may be prescribed by the
Proviso. Commissioner of Internal Revenue: Provided, That in
estimating
sales of goods, wares, and merchandise for the purposes of this
sec30June,1864,~ 110. tion, any sales made by or through another
broker upon which a
13 July, 1866,' tax has been paid shall not be estimated and included as
sold by
Monthly tax of the broker for whom the sale was made.
one t4venty-fourth 71. That there shall be levied, collected, and paid a
tax of one
of one per cent.
upon deposits in twenty-fourth of one. per centum each month upon the
average
pebarns or with amount of the deposits of money, subject to payment
by check
banking. or draft, or represented by. certificates of deposit or
otherwise,
Montlly tax of whether payable on demand or at some future day, with
any perone twenty-fourth
of one per cent. son; bank, association, company, or corporation engaged
in the
upon the capital
of banks and per- business of banking; and a tax of one twenty-fourth of
one per
sons engaged in centum each month, as aforesaid, upon the capital of
any bank, banking.
Amount invested association, company, or corporation, and on the capital employed ibonds exempted by any person in the business of banking beyond the average
Monthly tax of amount invested in United States bonds; and a tax of one-twelth
one-twelth of one 1 1 a e o f per centum each month upon the average amount of circulation issued by any bank, association, corporation, company,
circulation issued by cmay any bank or person, including as circulation all certified checks and all
Additional notes and other obligations calculated or intended to circulate or monthly tax of one-sixth of one to be used as money, but not including that in the vault of the percent. upon fae: bank, or redeemed and on deposit for said bank; and an additional amount of circulation beyond tional tax of one-sixth of one per centum, each month, upon the
-capital. average amount of such circulation, issued as aforesaid, beyond

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the amount of ninety per centum of the capital of any such bank, Additional association, corporation, company, or person. And a true and acc-
sixth of one
curate return of the amount of circulation, of deposit and of capital, per
cent. upon
as aforesaid, and of the amount of notes of persons, State banks lation
beyond the
or State banking associations paid out by them for the previous average
for the six
month, shall be made and rendered monthly by each of such banks,
months uly.1, 1864.
associations, corporations, companies, or persons to the assessor of
Return to be
made monthly to
the district in which any such bank, association, corporation, or the
assessor of tie
company may be located, or in which such person has his place district.
of business, with a declaration annexed thereto, and the oath or Return
to be
verified by the
affirmation of such person, or of the president or cashier of such oath of
the preFibank, association, corporation, or company, in such form and
man- dhet for cashier in
ner as may be prescribed by the Commissioner of Internal Revenue,
scribed by the
that the same contains a true and faithful statement of the amounts
Commissiouer
subject to tax as aforesaid; and for any refusal or neglect to make
Penalty for negor to render return and payment, any such bank, asso- Proceedings.
ciation, company, or person so in default shall be subject to and case of
neglect.
pay a penalty of two hundred dollars, besides the additional penalty and
forfeitures in other cases provided by law; and the
amount of circulation, deposit, capital, and notes of persons, State
banks and banking associations paid out, as aforesaid, in default
of the proper return, shall be estimated by the assessor or assistant
assessor of the district as aforesaid, upon the best information he
can obtain; and every such penalty may be recovered for the use
of the United States in any court of competent jurisdiction. And Banks

in the case of banks Pith branches, the tax herein provided for branche.
shall be assessed upon the circulation of each branch, severally,
and the amount of capital of each branch shall be considered to be
the amount allotted to such branch; and so much of an act entitled
"An act to provide ways and means for the support of the government,"
approved March three, eighteen hundred and sixty-three,
as imposes any tax on banks, their circulation, capital1 or deposits,
other than is herein provided, is hereby repealed: Provided, That to hiply
to nat
this section shall not apply to associations which are taxed under tional
banks.

and by virtue of the act "to provide a national currency secured
by a pledge of United States bonds, and to provide for the circulation
and redemption thereof." And the deposits in associations ines
institutions
or companies known as Provident Institutions, Savings Banks, having no
capital
Savings Funds, or Savings Institutions, having no capital stock
stock,&ere investempt
where invested in
and doing no other business than receiving deposits to be loaned
securities of the
United States.
or invested for the sole benefit of the parties making such deposits,
without profit or compensation to the association or company, shall
be exempt from tax on so much of their deposits as they have invested
in securities of the United States, and on all deposits less than five
thDep$500,in les
hundred dollars made in the name of any one person; and the returns
name of any one
required to be made by such Provident Institutions and Savings

Banks after July, eighteen hundred and sixty-six, shall be made on the
made semi-annually first Monday of January and July of each year, in such
form and manner as may be prescribed by the Commissioner of Internal
Revenue.

72. That every national banking association, State bank, or 3 March, 1865,~6.
State banking association, shall pay a tax of ten per centum on 13 July, 1866, 9
the amount of notes of any person, State bank, or State banking Tax of

association, used for circulation and paid out by thena after the cent.
upon circulafirst day of August, eighteen hundred and sixty-six, and
such tax baks, &c., Safter
shall be aqsewed and paid in such manner as shall be prescribed August 1, 1866.
by the Commissssioner of Internal Revenue.

3 March, 1865,~14.  73. That the capital of any State bank or banking
association
13 July, 1866, ~ 9 which has ceased or shall cease to exist, or which has been or Shall
bis.
Capital of State be converted into a national bank, shall be assumed to be the
banks converted capital as it existed immediately before such bank ceased to exist
into national bank
to be considered or was converted as aforesaid; and whenever the 
outstanding circulation shall be reduced to an amount not exceeding five per 
centum of 
capital to be issued, said circulation shall be free from taxation; and whenever 
any bank which has ceased to issue notes for circulation 
shall deposit in the treasury of the United States, in lawful money, the 
amount of its outstanding circulation, to be redeemed at par, under 
such regulations as the Secretary of the Treasury shall prescribe, 
National banks it shall be exempt from any tax upon such circulation; 
and whenever 
any State bank or banking association 
has been converted into 
State bank, 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, by any agreement or understanding whatever with the representatives of such State 
bank or banking association, 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.

30 June, 1864, ~103. 74. That every person, firm, company, or 
corporation owning 
3 March, 1865, or 
13 July, 1866, or possessing or having the care or management of any 
railroad, 
Tax of 21 per canal, steamboat, ship, barge, canal-boat, or other vessel, 
or any
centum upon the stage coach or other vehicle, except hacks or carriages not run
gross receipts of
railroads, canals, ning on continuous routes, engaged or employed in the
business of
steamboats, ships, transporting passengers for hire, or in transporting the
mails of the
barges, canal
boats, vessels, United States upon contracts made prior to August first,
eighteen
stage coaches, and hundred and sixty-six, shall be subject to and pay a
tax of two
vehicles transporting passengers or and one-half per cent. of the gross
receipts from passengers and
property for hirea mails of such railroad, canal, steamboat, ship, barge,
canal-boat, or
Not chargeable ma
upon steamers and other vessel, or such stage coach or other vehicle:
Provided, That
vessels plying be-
tween the United the tax hereby imposed shall not be assessed upon
receipts for the
States and foreign transportation of persons or mails between the United
States and
ports.
any foreign port; but such tax shall be assessed upon the transportation
of persons 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 hire or pay for
such transportation of persons or mails; and so much of section
one hundred and nine as requires returns to be made of receipts
hereby exempted from tax when derived from transporting prop
Tax of
three per erty for hire is hereby repealed: Provided also, That any person
centum on ferries
and bridges or persons, firms, companies, or corporations owning, possessing, ing tolls for passengers or having the care or management of any toll-road, ferry, or bridge, on gross receipts authorized by law to receive toll for the transit of passengers, beasts, carriages, teams, and freight of any description, over such toll-road, ferry, or bridge, shall be subject to and pay a tax of three per centum of the gross amount of all their receipts of every Not taxable description; but when the gross receipts of any such bridge or when receipts are toll-road, for and during any term of twelve consecutive calendar less than expenses, and txlve of repairs. months, shall not exceed the amount necessarily expended during said term to keep such bridge or road in repair, no tax shall be

assessed upon such receipts' during the month next following any such term: Provided further, That all such persons, companies, May add the tax and corporations shall, until the thirtieth day of April, eighteen totheratsoffare hundred and sixty-seven, have the right to add the tax imposed hereby to their rates of fare whenever their liability thereto may commence, any limitations which may exist by law or by agreement with any person or company which may have paid or be liable to pay such fare to the contrary notwithstanding. And whenever the addition to any fare shall amount only to the fraction of one cent, any person, or company, liable to the tax of two and
a half per centum, may add to such fare one cent, in lieu of such fraction, and such person or company shall keep for sale, at convenient points, tickets in packages of. twenty and multiples of twenty, to the price of which, only an amount equal to the revenue tax, shall be added: And provided further, That no tax under Proviso. Exemption.

the foregoing provisions of this section shall be assessed upon any person, firm, company, or corporation, whose gross receipts do not exceed one thousand dollars per annum: And provided further, Certain boats, barges, and flats to

That all boats, barges, and flats not used for carrying passengers, pay an annual

nor propelled by steam or sails, which are floated or towed by special tax, in lieu of enrolment fees

tug-boats or horses, and used exclusively for carrying coal, oil, or tonnage tax.

minerals, or agricultural products to market, shall be required hereafter, in lieu of enrolment fees or tonnage tax, to pay an annual special tax, for each and every such boat of a capacity exceeding twenty-five tons, and not exceeding one hundred tons, five dollars; and when exceeding one hundred tons, as aforesaid, shall be required to pay ten dollars; and said tax shall be assessed and collected as other special taxes provided for in this act.

75. That * * * * * * * Amendatory tariff act, March 3,

the receipts of vessels paying tonnage duty shall not be subject to 1863, ~4.

the tax provided in section one hundred and three of "An act to sels paying tonprovide internal revenue to support the government, to pay interest nage duty exempt on the public debt, and for other purposes," approved June thirtieth, from tax.
eighteen hundred and sixty-four, nor by any act amendatory thereof.

76. That any person, firm, company, or corporation carrying on or doing an express business, shall be subject to and pay a duty of three per centum on the gross amount of all the receipts of such gross receipts of express business.

77. That there shall be levied, collected, and paid a duty of one and a half of one per centum upon the gross receipts of premiums or assessments for insurance from loss or damage by fire or by the perils of the sea, made by every insurance company, whether inland or marine, or fire insurance company, and by every association land, fire, and marine insurance or individual engaged in the business of insurance against loss or damage by fire or by the perils of the sea; and by every person, Toincludetickets and contracts of firm, company, or corporation who shall issue tickets or contracts of insurance against of insurance against injury to persons while travelling by land or water; and a like duty shall be paid by the agent of any foreign company to pay tax of insurance company having an office or doing business within the 1i per cent. United States; and that in the account or return to be rendered, the
amount intate
they shall state the amount insured, renewed, or continued, the sured,
&c., and
gross amount of premiums received and assessments collected, and gross
amount of the duties by law accruing thereon.

That any person, firm, company, or corporation owning or
possessing or having the care or management of any telegraphic line by which telegraphic despatches or messages are received or trans-

Page 44

receipts of tele- mitted, shall be subject to and pay a tax of three per centum on the gross
graph companies. amount of all receipts of such person, firm, company, or corporation.

30 June, 1864, ~108. That any person, firm or corporation, or the manager or
Tax of two per centum upon the gross receipts of any theatre, opera, circus, museum, or other public exhibit theatres, circuses, tion of dramatic or operatic representations, plays, performances, and other exhibitions and shows. musical entertainments, feats of horsemanship, acrobatic sports, or other shows which are opened to the public for pay, but not including occasional concerts, school exhibitions, lectures, or exhibitions of works of art, shall be subject to and pay a duty of two per centum on the gross amount of all receipts derived by such
person, firm, company, or corporation from such representations, plays, performances, exhibitions, shows, or musical entertainments.

3 March, 1865, 109. 80. That any person, firm, company, or corporation owning or Managers of railroad, canal, roads, canals, steamboat, ship, barge, canal-boat, or other vessel, or any ferry, steamboats, ships, toll road, or bridge, as enumerated and described in section one barges, canal-boats, or other vessels, hundred and three of this act; or carrying on or doing an express sels, ferries, toll-roads, bridges, business; or engaged in the business of insurance, as hereinbefore insurance companies, telegraphs, theatres, operas, telegraph line, or owning, possessing, leasing, or having the concircuses, shows, to trol or management of any circus, theatre, opera, or museum, shall, make returns within twenty days after the end of each and every month, make of each mouth to a list or return irlduplicate to the assistant assessor of the district, the assistant assessor, stating the gross amount of their receipts, respectively, for the Returns to state month next preceding, which return shall be verified by the oath the gross receipts or affirmation of such owner, possessor, manager, agent, or other for the month, and to be verified by proper officer, in the manner and form to be prescribed
from time
Form of return to time by the Commissioner of Internal Revenue; and shall also to be prescribed pay to the collector the full amount of duties which have accrued by Commissioner. Duties to be paid on such receipts for the month aforesaid. And in case of neglect to collector of the or refusal to make said lists or return for the space of ten days In case of neglect after; such return should have been made as aforesaid, the assessor lect or refusal to make returns f or assistant assessor shall proceed to estimate the amount received ten days, the as- and the duties payable thereon, and shall add thereto:ten per assessor to eistai- centum as hereinbefore provided in other cases of delinquency to mate receipts and make return for purposes of assessment; and for the purpose of taxes, and add ten per cent. making such assessment, or of ascertaining the correctness of any or manaksofowers such return, the books.of any such person, firm, company, or corinspected by asses- poration shall be subject to the inspection of the assessor or assessor asupsistante sistant assessor on his demand or request therefor. And in case mand. of neglect or refusal to pay the duties, with the addition aforesaid, is neglected or re- when the same have been ascertained, for the space of ten days fused, a penalty of after the same shall have become payable, the owner, possessor, or
ten per cent. imposed. person having the management as aforesaid, shall pay, in addition, 
$1000 in ten per centum on the amount of such duties and addition; and for 
tempt knowingly any attempt knowingly to evade the payment of such duties, the 
to evade the pay. said owner, possessor, or person having the care or management 
ment of duties.. said owner, possessor, or person having the care or management 
ide ante ~ 74. as aforesaid, shall be liable to pay a penalty of one thousand dollars for every such attempt, to be recovered as provided in 
this act 
Lien and dis- for the recovery of penalties. And all provisions of this act 
in retrait as in other lation to liens and collections by distraint, not incompatible here30June, 184. with, shall apply to this section 
and the objects therein etnbraced. 
Passports sub. 81. That for every passport issued from the office of the 
Secretary 
ject to a tax of $5. of State there shall be paid the sum of five dollars; which amount 
May be paid to 
any co'tector. may be paid to any collector appinted under this act, and his re.
to the Collectors shall account for all moneys received for passports in
the said Reserve of moneys hereinafter provided, and a like amount
shall be paid for Moneys to be
charged to collectors every passport issued by any minister or consul of the
United States, who shall account therefor to the treasury.

The

same sum to

States, who shall account therefor to the treasury.

States, who shall account therefor to the treasury.

82. That every individual partnership, firm, and association, and consuls,
who

being proprietors, managers. or agents of lotteries, and all lottery ticket dealers, shall pay a tax
of five per centum on the gross treasury.

amount of the receipts from the said business; and all persons

making such sales shall, within ten days after the first day of 1:3 July,
1866.

Tax of five per

each and every month, make and render a list or return in duplicate

made as aforesaid, with the amount of duty which has accrued or

Returns to be

should accrue thereon; which list shall have annexed thereto a min
duplicate to the declaration, under oath or affirmation, in such form and signed by
assistant assessor

such officer, agent, or clerk, as may be prescribed by the Com-

missioner of Internal Revenue, that the same is true and correct,

Verified by

oath or affirmation.
and the said proprietors, managers, and agents shall, on or before Form of return the twentieth day of each and every month, as aforesaid, pay the to be prescribed by collector or deputy collector of the proper district the amount of Payment to be the duty or tax as aforesaid. And in default of making such lists mnaor to collector or returns, the said proprietors, managers, and agents, and all 20thi day of each month. other persons making such sales, shall be subject to and pay a Penalty of $1,000 penalty of one thousand dollars, besides the additions, penalties, to make ofli default and forfeitures in other cases provided; and the said proprietors, addition to ordinary penalties. managers, and agents shall, in default of paying the said duty or Penalty of$S1, Q00 tax at the time herein required, be subject to and pay a penalty incase of non-payment, and impriso of one thousand dollars, or be imprisoned not exceeding one year. onment not exIn all cases of delinquency in making said list, return, or pay- ceIding one year. ment, the assessments and collections shall be made in the manner quency the assessprescribed in the provisions of this act in relation to manufac- ment and collectaions to be made as tures, articles, and products: Provided, That the managers of provided in secany sanitary fair, or of any charitable, benevolent, or religious tiCommissioner association, may apply to the collector of the district and present may grant free permits to manato him proof that the proceeds of any contemplated lottery, raffle, gers of certain or gift enterprise will be applied to the relief of sick and wounded fairs
whose proceeds are to be apsoldiers, or to sonie other charitable use, and thereupon the Comn- plied to the relief missioner shall grant a permit to hold such lottery, raffle, or gift of nded soldiers enterprise, and the said sanitary fair, or charitable or benevolent or other charitable association, shall be exempt fromall charge, whether from tax or Lotteries not lelicense, in respect of such lottery, raffle, or gift enterprise: Pro- galized. vided further, That nothing in this section contained shall be construed to legalize any lottery.

83. That each lottery ticket or certificate supplementary there- 30June, 1864,~112. to shall be legibly stamped at the time of sale with the name of obestapey tickewith the vendorand the date of such sale, under a penalty of fifty dol- name of vendor lars, to be paid by the vendor of each lottery ticket or certificate Penalty of $50 supplementary thereto sold without being first stamped as aforesaid. for neglect,

84. That, in addition to all other penalties and forfeitures now 30Jnne, 1s64,~113. imposed by law for the evasion of license fees or other taxes upon Sales without the lottery business, any person who shall hereafter sell or dispose license subject the seller to a penalty of any lottery ticket or certificate supplementary thereto, or any of $500. additional device in the nature thereof, without having first duly obtained a to other penalties.
Purchasers of license, as hereinbefore mentioned, shall incur a penalty of five hundred dollars for each and every such offense; and any person who ticket vendors shall purchase, obtain, or receive any lottery ticket or any policy of the amount paid numbers, tokens, certificate, wager, or device, representing or in any time within tended to represent a lottery ticket or fractional part thereof, from three years with costs. any person not having a license to deal in lottery tickets, as provided by law, may recover from such person of whom the same was purchased, obtained, or received, at any time within three years thereafter, before any court of competent jurisdiction, a sum equal to twice the amount paid for the same, with just and legal costs.

3 March, 1865, ~ 3. 85. That all persons and every person who shall engage or Lottery deal be concerned in the business of a lottery dealer without paying neglecting to take the special tax therefor, under such rules and regulations as license to be as- shall be prescribed by the Secretary of the Treasury, shall forfend with penalty of $1,000. feit 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 of not exceeding a year, at the discretion of the court.

And it shall be the duty of all managers and proprietors, and 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 vendor 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.

31 Juely, 1864 6~ 94. 86. That there shall be levied, collected, and paid
by any
Tax of three per person or persons, firm, or company publishing adny
newspaper,
cent. upon adver- magazine, review, or other literary, scientific, or news
publication
tpersmaain ews issued periodically or otherwise, or publishing any
guide, almanac,
&c. catalogue, directory, or any other paper or book, on the gross
receipts
for all advertisements, or all matters for the insertion of which in
said newspaper or other publication, as aforesaid, or in extras,
supplements, sheets, or fly-leaves accompanying the same, pay is
reOwners and quired or received, a duty of three per centum; and the
person or
managers to make
returns quarterly, persons, firm, or company owning, possessing, or
having the care
rgeceipts the gros or management of any and every such newspaper or
other publities. cation, as aforesaid, shall make a list or return on
the first day of
madetrn to he asist- January, April, July, and October of each year,
containing the
ant assessor, and gross amount of receipts as aforesaid, and the amount
of duties
in duplicate. which have accrued thereon, and render the same in
duplicate to
the assistant assessor of the district where such newspaper, magazin.,
review, or other literary or news publication is or may be
To be verified published; which list or return shall have annexed a
declaration,
by oath or affirmation.
btion. afir under oath or affirmation, to be made according to the
manner and
Form to be pre- form which may be from time to time prescribed by the
Commisscribed by Com-
missioner. sioner of Internal Revenue, of the owner, possessor, or
person having the care or management of such newspaper, magazine,
review,
or other publication, as aforesaid, that the same is true and correct;
Payment to be and shall also, quarterly, within ten days after the time of
making
made to collector said list or return, pay to the collector or deputy
collector of the
teorn daeputy with district the full amount of said duties. And in case of neglect or

Page 47
47
refusal to comply with any of the provisions contained in this sec-
Assistant assestion, or to make and render said list or return, for the
space of ten sor to estimate duties in case of
days after the time when said list or return ought to have been neglect or
refusal
made, as aforesaid, the assistant assessors of the respective districts for
ten days.
shall proceed to estimate the duties as heretofore provided in other
cases of delinquency; and in case of neglect or refusal to pay the Penalty of ten per cent. in case of duties, as aforesaid, for the space of ten days after said duties be- neglect or refusal come due and payable, and have been demanded, said owner, pos- tor pay the duties sessor, or person or persons having the care or management of said newspapers or publications, as aforesaid, shall pay, in addition thereto, a penalty of ten per centum on the amount due. And in the case of attempt to defraud case of fraud or evasion, whereby the revenue is attempted to be the revenue, a defrauded, or the duty withheld, said owners, possessors, or per- son or persons having the care or management of said newspapers or other publications, as aforesaid, shall forfeit and pay a penalty of one thousand dollars for each offence, or for any sum fraudulently unaccounted for. And all provisions in this act in relation to re- General proviturns, additions, penalties, forfeitures, liens, assessments, and col- sions in regard to lection, not incompatible herewith, shall apply to this section and penalties, &c., apthe objects herein embraced: Provided, That in all cases where plicable to this the rate or price of advertising is fixed by any law of the United States, State, or Territory, it shall be lawful for the company, per- fixedverbyi lawsing paresoon or persons publishing said advertisements, to add the duty or prietors may add tax imposed by this act to the price of said advertisements, any the tax thereto.

law to the contrary notwithstanding; and that the receipts for ad-

Receipts to the ny amount of $600
vertisements to the amount of six hundred dollars annually, by any annually exempt.

person or persons, firm, or company publishing any newspaper, magazine, review, or other literary, scientific or news publication, issued Newspapers periodically, shall be exempt from duty: And provided further, circulation does

That all newspapers whose average circulation does not exceed two not exceed 2,000xempt thousand copies shall be exempted from all taxes for advertisements. from tax.

87. That whenever by this act any license, duty, or tax of any 30June, 1864,~115. description has been imposed on any person or corporate body, or Persons, &c., taxable in more property of any person, or incorporated or unincorporated company, than one district.

having more than one place of business, it shall be lawful for the Commissioner of Internal Revenue to prescribe and determine in Commissionerto what district such tax shall be assessed and collected, and to what decide.

officer thereof the official notices required in that behalf shall be given, and of whom payment of such tax shall be demanded:

Provided, That all taxes on manufactures, manufacturing companies, and manufacturing corporations shall be assessed and the tax col-

Proviso as to lected in the district within which the place of manufacture is manufactures.

located, unless otherwise provided.

V. — MANUFACTURES, MINERALS, AND PRODUCTS.

1. IN GENERAL. — a. EXEMPTIONS.

88. That manual labor schools and colleges shall not be required 13 July,
186fi, ~18.
to pay a manufacturer's or special tax while the proceeds of the Manual labor
labor of such institutions are applied exclusively to the support schools and coland maintenance of such institutions. leges exempt

89. That every person, firm, or corporation, who shall have 30 June, 1864, ~ 97.
made any contract prior to the passage of this act, and without Manufacturers, delivering goods other provision therein for the payment of duties imposed by law under contract enacted subsequent thereto, upon articles to be delivered under such made prior to this act, are allowed to contract, is hereby authorized and empowered to add to the price add to the price thereof so much money as will be equivalent to the duty so sub- of such goods so much as will be sequently imposed on said articles, and not previously paid by, the equivalent to the vendee, and shall be entitled by virtue hereof to be paid and to sue imposed.uentl

Page 48

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Proviso, when for and recover the same accordingly: Provided, That where the the United States is the purchaser. United States is the purchaser under such prior contract,
the certificate of the proper officer of the department by which the contract was made, showing, according to regulations to be prescribed by the Secretary of the Treasury, the articles so purchased by the United States, and liable to such subsequent duty, shall be taken and received, so far as the same is applicable, in discharge of such subsequent duties on articles so contracted to be delivered to the United States and actually delivered according to such contract.

March, 1865, ~ 17. 90. That the privilege of purchasing supplies of goods imported Goods may be from foreign countries for the use of the United States, duty free, purchased by government free of which now does or hereafter shall exist by provision of law, shall tax.'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.

July, 1866, ~ 10. 91. That from and after the passage of this act the articles and Articles and products hereinafter enumerated shall be exempt from internal tax: ducts exempt. tax:
Alum; aluminum; aluminous cake, patent alum, sulphate of alumina, and cobalt;
Aniline and aniline colors;
Animal charcoal, or carbon;
Anvils;
Articles manufactured in institutions for the blind, and in institutions for the deaf and dumb, which are sold to aid in their support, or the support of the pupils;
Barrels and casks, other than those used for the reception of fluids; packing-boxes made of wood; and boxes of wood or paper for friction matches, cigar lights, and wax tapers;
Beeswax, crude or unrefined;
Bi-chromate and prussiate of potash;  
Bleaching powders;  
Blue vitriol;  
Borax, and boracic acid;  
Brass not more advanced than rods or sheets;  
Brick, fire-brick, draining tiles, cement, drain and sewer pipes, 
earthen and stone water-pipes, retorts and tiles made of clay;  
Bristles;  
Brooms made from corn, brush, or palm-leaf;  
Building stone of all kinds, including slate, marble, freestone, and  
soapstone, and rock, and ground gypsum;  
Bunting and flags of the United States, and banners made of bunting of  
domestic manufacture;  
Burrstones, millstones, and grindstones, rough or wrought;  
Candle wicking;  
Chronometers;  
Coffins and burial cases;  
Copperas;  
Copper, lead, and tin, in ingots, pigs, or bars;  
Copper and yellow sheathing metal, not more advanced than rods  
or sheets;  
Crates, and grain or farm baskets made of splints;  
Crucibles of all kinds;  
Crutches and artificial limbs, eyes, and teeth;  
Deer-skins, smoked, or not oil-dressed;  
Feather beds, mattresses, pafliaxes, bolsters, and pillows';  

Fertilizers of all kinds;  
and patterns used by founders;  
Flax and the manufactures thereof;  

Articles and pro Flasks  
and ducts exempt.
Flavoring extracts solely for cooking purposes;
German silver in bars or sheets;
Gold leaf and gold foil;
Hemp and jute prepared for textile or felting purposes;
Hulls of ships and other vessels;
Illuminating gas manufactured by educational institutions for their own use exclusively;
India-rubber springs used exclusively for railroad cars;
Iron bridges, and castings for iron bridges;
Iron drain and sewer pipes;
Keys, actions, and strings for musical instruments;
Litharge and orange mineral;
Machines driven by horse-power and used exclusively for cutting firewood, staves, and shingle bolts; and hand-saws;
Magnesium, calcined magnesia, and carbonate of magnesia;
Malleable iron castings, unfinished;
Manganese;
Masts, spars, ship and vessel blocks, and tree-nail wedges and deck plugs, cordage, ropes, and cables made of vegetable fibre;
Medicinal and mineral waters, of all kinds, sold in bottles or from fountains, and mead;
Mounting and machinery of telescopes for astronomical purposes;
Mills and machinery for the manufacture of sugar, sirup, and molasses from sorghum, imphee, beets and corn;
Mineral coal of all kinds, and peat;
Monuments of stone of all kinds, not exceeding in value the sum of one hundred dollars: Provided, That monuments exceeding the value aforesaid, erected by public or private contributions to commemorate the service of Union soldiers who have fallen in battle, shall be exempt from taxation;
Mouldings for looking-glasses and picture frames;
Muriatic, nitric, and acetic acids;
Nickel, quicksilver, and sodium;
Nitrate of lead;
Oakum;
Original paintings, statues, and groups of statuary and casts made thereof by the artist from the original designs;
Oxide of zinc;
Paints, painters' and paper stainers' colors;
Printing paper of all descriptions; and tarred paper for roofing and other purposes; books, maps, charts, and all printed matter, and book-binding; paraffine; paraffine oil, not exceeding in specific gravity thirty-six degrees Baume's hydrometer, a residuum of distillation or the products thereof; lubricating oil made from crude petroleum, coal, or shale, not exceeding in specific gravity thirty-six degrees Baume's hydrometer: Provided, That such oil shall be subject to the same inspection as illuminating oil; crude petroleum, and crude oil the product of the first and single distillation of coal, shale, asphaltum, peat, or other bituminous substances;
Photographs or any other sun picture, being copies of engravings or works of art, when the same are sold by the producer at wholesale at a price not exceeding fifteen cents each, or are used for the illustration of books;

Articles and products exempt from duties;
Pig-iron; muck bar; blooms, slabs, and loops;
Ploughs, cultivators, harrows, straw and hay cutters, planters, seeddrills, horse-rakes, hand-rakes, cotton gins, grain cradles, and winnowing-mills;
Pot and pearl ashes;
Productions of stereotypers, lithographers, engravers, and electrotypers;
Putty;
Quinine, morphine, and other vegetable alkaloids, and phosphorus;
Railroad iron, and railroad iron re-rolled;
Railroad chairs and fish plates; railroad, boat, and ship spikes;
axe polls; iron axles; shoes for horses, mules, and oxen; rivets, horseshoe nails, nuts, washers, and bolts; vices, iron chains, and anchors; when such articles are made of wrought iron which has previously paid the tax or duty assessed thereon;
Reapers, mowers, threshing machines, and separators; corn-'shellers and wooden ware; cotton and hay presses;
Repairs of articles of all kinds;
Residuums, the product of mineral, vegetable, or animal substances drawn from stills after distillation;
Roman and water cements, and lime;
Roofing slate, slabs, and tiles;
Saleratus, sal soda, caustic soda, crude soda, alumino-silicate of soda- aluminate of soda; bi carbonate of soda; and silicate of soda;
Sails, tents, awnings, and bags made by sewing from fabrics or other articles upon which a duty or tax has been paid; and bags made of paper;
Saltpetre;
Salts of tin;
Silex used in the manufacture of glass;
Soap, valued at not above three cents per pound;
Spelter;
Spindles and castings of all descriptions made specially for locks, safes, looms, spinning machines, steam engines, hot-air and hotwater furnaces, and sewing machines, and not sold or used for any other purposes, and upon which a tax is assessed and paid on the article of which the casting is a part;
Spokes, hubs, I, ws, anl felloes; poles, shafts, arms, and wheels not ironed or nnished for carriages or wagons; wooden handles for ploughs, and for other agricultural, household, and mechanical tools
and implements; and pail and tub ears and handles; and wooden tanks, and cisterns for crude mineral oil; 

Starch; 

Steel, made from iron advanced beyond muck bar, blooms, slabs, or loops in ingots, bars, rails made and fitted for railroads, sheet, plate, coil, or wire, hoop-skirt wire covered or uncovered; carwheels, thimble skeins and pipe boxes, and springs, tire and axles made of steel used exclusively for vehicles, cars or locomotives; and clock springs, faces and hands; 

Stoves, composed in part of cast iron and in part of sheet iron, or of soapstone, fire-brick, or firestone, with or without cast iron or sheet iron: Provided, That the cast and sheet iron shall have paid the tax or duty previously assessed thereon; 

Sugar, molasses, or sirup made from beets, corn, sugar maple, or Articles and pro from sorghum, or imphee; ducts exempt. Sulphate of barytes; Sulphur, flowers of sulphur, and sulphur flour; Tar and crude turpentine; Tin cans used for preserved meats, fish, shell-fish, fruits, vegetables, jams, jellies, paints, oils, and spices; Umbrellas and parasols, and sticks and frames for the same; Value of bullion used in the manufacture of wares, watches, and watch-cases, and bullion prepared for the use of platers and watchmakers; Vegetable, animal, and fish oils of all descriptions, not otherwise provided for, including red oil, oleic acid, and admixtures of the same with paraffine oil, not exceeding in specific gravity thirtysix degrees Baumé's hydrometer;
Verdigris;
   Vinegar;
   White and red lead;
   Whiting; Paris white;
   Window glass of all kinds;
   Wine made of grapes, currants or other fruits, and rhubarb;
   Wire made from wire less than number twenty wire gauge, upon
   which a tax has been assessed and paid as wire, and no manufactured
   wire shall pay a greater tax than that imposed on number twenty wire
   gauge;
   Yarn and warp for weaving, braiding or manufacturing purposes
   exclusively;
   Yeast powders and baking powders;
   Zinc, in ingots or sheets:
Provided further, That the exemptions aforesaid shall, in all
   cases, be confined exclusively to said articles in the state and condition
   specified in the foregoing enumeration, and shall not extend
   to articles in any other form, nor to manufactures from said articles.
92. That;                                               3 March, 1865, ~ 1.

   Newspapers;
   Boards, shingles, laths, and other lumber;
   Staves, hoops, shooks, headings, and timber partially wrought and
   unfinished for chairs, tubs, pails, hubs, spokes, felloes, snaths,
   lasts, shovel and fork handles;
   Matchwood, umbrella stretchers;
   Alcohol made or manufactured of spirits or materials upon which
   the duties imposed by law shall have been paid;
   Bone dust, plaster or gypsum;
   Malt, burning fluid, printers' ink;
Flax prepared for textile or felting purposes until actually woven;
   Marble and slate or other building stones in block, rough and
   unwrought;
   Charcoal, coke, all flour and meal made from grain, bread and
   breadstuffs;
Butter, cheese, concentrated milk, cider, and cider vinegar, and sugar or molasses made from other articles than the sugar-cane; Paraffine, whale and fish oil;
Value of the bullion used in the manufacture of silver ware; Silver bullion rolled or prepared for platers' use exclusively, and cut tapes and small wares used in the manufacture of hoops skirts, shall be, and hereby are, exempt from duty.

Manufactures And also all goods, wares, and merchandise, and articles made exempt when the increased value or manufactured from materials which have been subject to and five per cent. upon which internal duties have been actually paid, or materials imported upon which duties have been paid or upon which no duties have been imposed by law, where the increased value of such goods, wares, or merchandise, and articles so made or manufactured, shall not exceed the amount of five per centum ad valorem, shall be, and hereby are, exempt from duty.

30 June, 1864, 1 93. 93. That all goods, wares, and merchandise, or articles manufactured, made, or produced (except refined petroleum, refined coal where the product oil, cotton, gold and silver, spirituous
and malt liquors, manufacshall not exceed

the rate of $600 tured tobacco, snuff, and cigars) by any
person or firm, where the

per annum under product shall not exceed the rate of one
thousand dollars per

certain circum-

stances exempt, annum, and shall be made or produced by
the labor of such perexempt refined pe- son or firm, or by
his or their family, shall be, and are hereby,

troleum,' refined

can oil, exempt from tax; where the product shall
exceed such rate, and

gspirold atuod silver and not exceed the rate of three
thousand dollars, the tax shall be

malt liquors, man-levied, assessed, and collected only upon the excess above the rate

manufactured tobacco,

and snuff and of one thousand dollars per annum; and in all other cases the

cigars. when the whole annual product, including any business or transaction where

Tax when the rate exceeds $600, one party has been furnished with materials, or any part thereof,

ceed $oes not per and employed by another party to manufacture, make, or finish
annum. the goods, wares and merchandise, or articles, paying or promTax in all other ~

cases. rising to pay therefor, and to whom the same are returned when

Tax to be as- so made and finished, shall be assessed and the tax paid thereon

assessed on articles,

&c., when re- by the producer or manufacturer: Provided, That whenever a

moved for son- producer or manufacturer shall use or consume, or shall remove

Naphtha and for consumption or use, any articles, goods, wares or merchandise,

other similar bitu- which, if removed for sale, would be
liable to taxation, he shall be

stances, when used assessed for the tax upon the articles, goods, wares, or mercantile premises

for fuel or clean-chandise so used, or so removed for consumption or use; but

ing, exempt. naphtha, the product of the distillation of petroleum, and other

similar bituminous' substances, when used or consumed on the

premises for fil or cleaning, shall be exempt from tax.

b. ARTICLES TAXED AND RATES OF TAXATION.

30 June, 1864, ~ 94.

3 March, 1865, ~ 1. 94. That upon the articles, goods,
wares, and merchandise here-,

13 July, 1866, ~ 9. inafter mentioned, except where otherwise provided, which shall

Duties on manu- be produced and sold, or be manufactured or made and sold, or

be consumed or used by the manufacturer or producer thereof,

br removed for consumption, or use, or for delivery to others than

agents of the manufacturer or producer within the United States or

Territories thereof, there shall be assessed, collected, and paid the

following taxes, to be paid by the producer or manufacturer
thereof, that is to say:

Candls~. On candles, of whatever material made, a tax of five per centum

ad valorem.

Gas. * On gas, illuminating, made of coal wholly or in part, or any other material, when the product shall not be above two hundred

Rate of duty thousand cubic feet per month, a tax of ten cents per one

regulated by the thousand cubic feet; when the product shall be above two and

average monthly not exceeding five hundred thousand
cubic feet per month, a tax

of fifteen cents per one thousand cubic feet; when the product

shall be above five hundred thousand and not exceeding five millions of cubic feet per month, a tax of twenty cents per one thousand cubic feet; when the product shall be above five millions, a tax of twenty-five cents per one thousand cubic feet.

And the general average of the monthly product for the year...
gas preceding the return required by law shall determine the rate of tax herein imposed. And where any gas-works have not been in operation in operation for the next year preceding the return as afore-year. said, then the rate shall be determined by the estimated average of the monthly product: Provided, That the product required to be returned by law by any gas company shall be understood to the samreas that be, in addition to the gas consumed by said company or other charged in the party, the product charged in the bills actually rendered by the dered. gas company during the month preceding the return; and until Companies may the thirtieth day of April, eighteen hundred and sixty-seven, all charges tax to congas companies whose price is fixed by law are authorized to add the tax herein imposed to the price per thousand feet on gas sold; and all such companies which have heretofore contracted to furnish gas to municipal corporations are, in like manner and for the same period, authorized to add such tax to such contract price: Provided further, That all gas furnished for lighting street For lighting lamps or for other purposes, and not measured, and all gas made streets, &c. for and used by any hotel, inn, tavern, and private dwelling-house, shall be subject to tax whatever the amount of product, and may be estimated; and if the returns in any case shall be understated Assistant assessor underestimated, it shall be the duty of the assistant assessor of the amount when the district to increase the same as he shall deem just and proper: underestimated.
And provided further, That gas companies located within the Rate of
tax
corporate limits of any city or town, whether in the same dis- iwheres
mgy compete
trict or otherwise, or so located as to compete with each other, with each
other.
shall pay the rate of tax imposed by law upon the company having
the largest production: And provided further, That coal tar and
noaltalraindamammoniacal liquor produced in the manufacture of
illuminating produced in the
gas, and the products of the re-distillation of coal tar, and the
manufacture of
products of the manufacture of ammoniacal liquor thus produced,
shall be exempt from tax.
On illuminating, lubricating, or other mineral oils, marking not oils.
less than thirty-six nor more than fifty-nine degrees Baume's
hydrometer, the product of the distillation, re-distillation, or refining of
crude petroleum, twenty cents per gallon; and all such eho shall be
deemed manufacoils between the specific gravity, by Baume's test, of
thirty-six turersof.
and fifty-nine degrees, inclusive, shall be deemed refined illuminating
oil; and any person or persons who, for the purpose of sale
or consumption, shall mix any of the heavier paraffine oils with
such illuminating oils, or with naphtha, or either one with the
other, shall be deemed manufacturers of illuminating oil, and taxed
as such; and said oil thus mixed, either with or without further
distillation, shall be subject to a tax of twenty cents per gallon
if, after said mixing or distillation, the product marks, by Baume's
hydrometer, between said points of thirty-six and fifty-nine degrbes,
inclusive.
On illuminating, lubricating, or other mineral oils, marking not Ois.
less than thirty-six nor more than fifty-nine degrees Baum6's
hydrometer, the exclusive product of the refining of crude oil produced
by a single distillation of coal, shale, asphaltum, peat, or other
bituminous substances, not otherwise provided for, ten cents per gallon.
On oil, naphtha, benzine, benzole, or gasoline, marking more than fifty-nine degrees Baume's hydrometer, the product of the zole. distillation, re-distillation, or refining of crude petroleum, or of

Distillers of coal crude oil produced by a single distillation of coal, shale, peat, asoil subject to the phaltum, or other bituminous substances, a tax of ten cents per gallon: Provided, That distillers and refiners of illuminating, lutillers of spirits so far as deemednecessary by the line, shall be subject to all the provisions of law applicable to distillers of spirits, with regard to special taxes, bonds, returns, assessments, removing to and withdrawing from warehouses, liens, penalties, forfeitures, drawbacks, and all other provisions designed for the purpose of ascertaining the quantity distilled, and securing the payment of taxes, so far as the same may, in the judgment of the Commissioner of Internal Revenue, and under regulations prescribed by him, be deemed necessary for that purpose: And provided further, That distillers and refiners of coal or mineral oil, whose product shall not exceed twenty-five barrels per day, on a monthly average, shall not be required to make returns oftener than once in thirty days.

Spirits of tar- On spirits of turpentine, ten cents per gallon. Ground turpentine. On coffee, roasted or ground, on all ground spices and dry muns...
adulterations of coffee, spices, or mustard, and upon all compounds Mustard. and mixtures prepared for sale, or intended for use and sale as coffee, spices, or mustard, or as substitutes therefor, one cent per pound: Provided, That the exemption of one thousand dollars in annual value of product manufactured shall not apply to any of the above-specified articles mentioned in this paragraph. 

Duces from sugar On molasses produced from the sugar-cane, and not from sorghum or imphee, a tax of three cents per gallon. Sirup of molas- On sirup of molasses or sugar-cane juice, when removed from ses or sugar cane juice when re- the plantation, concentrated molasses or melado, and cistern botmoved from the toms, of sugar produced from the sugar-cane and not made from sorghum or imphee, a tax of three-fourths of one cent per pound. 

Sugars notabove On sugars not above number twelve Dutch standard in color, number 12. produced from the sugar-cane and not from sorghum or imphee, other than those produced by the refiner, a tax of one cent per pound. 

Sugars above On sugars above number twelve and not above number eighteen nuabovember 18. Dutch standard in color, produced directly from the sugar-cane and not from sorghum or imphee, a tax of one and a half cent per pound. 

Sugcars bove On sugars above number eighteen Dutch standard in color, pronumber 18. duced directly from the sugar-cane and not from sorghum or imphee, a tax of two cents per pound. 

Duty on gross On the gross amount of the sales of sugar refiners, including all
amount of sales of the products of their manufactories or refineries, a tax
of two and
sugar refiners.
Who are sugar one-half of one per centum ad valorem: Provided, That
every perrefiners.
son shall be regarded as a sugar refiner, and pay the taxes required
by law, whose business it is to advance the quality and value of
sugar upon which a tax or duty has been paid, by melting and
recrystallization; or by liquoring, claying, or other washing process, or
by any other chemical or mechanical means, or who shall
by boiling or other process advance the quality or value of molasses,
concentrated molasses, or melado, upon which a tax or
duty has been paid.
sugar-candy and On sugar candy and all confectionery made wholly or
in part of
confectionery. sugar, valued at not exceeding twenty cents per pound,
including
the tax, a tax of two cents per pound; exceeding twenty and not
excetling forty cents per pound, including the tax, a tax of four
cents per pound; when exceeding forty cents per pound, including
the tax, or sold by the box, package, or otherwise than by the
pound, a tax of ten per centum ad valorem.
On chocolate and cocoa prepared, a tax of one and a half cent Chocolate.
per pound.
On gun cotton, a tax of five per centum ad valorem. Gun cottou.
On gunpowder, and all explosive substances used for mining,
Gunpowder.
blasting, artillery, or sporting purposes, not otherwise provided for,
when valued at thirty-eight cents per pound or less, including the
tax, a tax of five per centum ad valorem; and when valued at
above thirty-eight cents per pound, including the tax, a tax of ten
cents per pound.
On varnish or japan, made wholly or in part of gum copal, or Vanish
or
other gums or substances, a tax of five per centum ad valorem. Japan.
On glue and gelatine of all descriptions, in the solid state, a tax Glue and
gela.
of one cent per pound.
On glue and cement, made wholly or in part of glue, sold in the cement
and
liquid state, a tax of forty cents per gallon. glue.
On pins, solid head or other, a tax of five per centum ad valorem. Pins.
On photographs, ambrotypes, daguerreotypes, or other pictures Photographs,am.
taken by the action of light, and not hereinafter exempted from brotypes, &c.
tax, a tax of five per centum ad valorem.
On screws, commonly called wood screws, a tax of ten per centum wood ews.
wood.

On clocks and timepieces, and on clock movemoves, when sold
piClcks, timewithout being cased, a tax of five per centum ad valorem. movements.

On all soaps valued at above three cents per pound, not per- Soap.
fumed, and on salt-water soap made of cocoa-nut oil, a tax of five mills per pound.
On all perfumed soaps, a tax of three cents per pound. Fancy soap.
On all uncompounded chemical productions not otherwise pro-
Uncompounded
vided for, a tax of five per centum ad valorem. chemica
On essential oils of all descriptions, a tax of five per centum ad Essential
valorem.
On all furniture, or other articles made of wood, sold in the Furniture sold rough or unfinished, not otherwise provided for, a tax of five per centum ad valorem: Provided, That all furniture, or other arti- to n rinstead made of wood, previously assessed, and a tax paid thereon, ture obld under shall be assessed a tax of five per centum ad valorem upon the cet circumincreased value only thereof when sold in a finished condition.

On salt, a tax of three cents per one hundred pounds. Salt.

On scales, pumps, garden engines, and hydraulic rams, a tax of three per centum ad valorem. Scales, pumps,

On tin ware of all descriptions, not otherwise provided for, a tax of five per centum ad valorem. Tin ware.

On all iron, not otherwise provided for, advanced beyond muck- not adbar, blooms, slabs, or loops, and not advanced beyond bars, and beyond band, hoop, and sheet iron not thinner than number eighteen wiregauge, and plate iron not less than one-eighth of an inch in thickness, a tax of three dollars per ton: Provided, That a ton shall, Proviso. for all the purposes of this act, be deemed and taken to be two Tpn two thousand and pounds.

On band, hoop, and sheet iron, thinner than number eighteen heetnihonp acu wire-gauge, plate iron less than one-eighth of an inch in thickness, nails and spikes and cut nails and spikes, not including nails, tacks, brads, or fin'-oold in papers.
ishing nails, usually put up and sold in papers, whether in papers or otherwise; a tax of five dollars per ton: Provided, That rods, bands, hoops, sheets, plates, spikes, and nails, not including such as are usually put up in papers as before mentioned, manufactured from iron upon which the tax of three dollars has been levied and paid, shall be subject only to a tax of two dollars per ton in addition thereto, anything in this act to the contrary notwithstanding.

Steel made di-
rectl, froms, &muck- a tax of three dollars per ton.

Stoves and hol-
low ware. tinned, or enamelled, and castings of iron, not otherwise-provided for, a tax of three dollars per ton.

Tubhes made of On tubes made of wrought iron, a tax of five dollars per ton. wrought iron.

Steam engines. On steam, locomotive, and marine engines, including the boilers, and on railroad cars, a tax of five per centum ad valorem: Provided, That when the boilers, tubes, wheels, tire[s], axles, bells, shafts, cranks, wrists, or head-lights of such engines or cars shall have been once assessed, and a tax previously paid thereon, the amount so paid shall be deducted from the taxes on the finished engine or cars.

Boilers, water On boilers of all kinds, water tanks, sugar tanks, oil stills, sewtank ig machines, lathes, tools, planes, planing machines, shafting, and gearing, a tax of five per centum ad valorem.

Iron railings, On railings, gates, fences, furniture, and statuary made of iron, gates, &c. a tax of five per centum ad valorem.
Copper and brass. On copper and brass, tubes, nails, or rivets, sheet lead, and rivets, sheet lead lead pipes and shot, a tax of five per centum ad valorem. and lead pipes and shot. On goat, calf, kid, sheep, horse, hog, and dog skins, tanned or Goat, &c., skins, dressed in the rough, a tax of five per centum ad valorem. Got, &c., skins, On goat, calf, kid, sheep, horse, hog, and dog skins, curried or finished. finished, a tax of five per centum ad valorem: Provided, That all goat, calf, kid, sheep, horse, hog, and dog skins upon which duties or taxes have been actually paid, shall be assessed on the increased value only when curried or finished. Patent, enam- On patent, enamelled, and japanned leather and skins of every elled, and japan- description, a tax of five per centum ad valorem: Provided, That when a tax or duty has been paid on the leather in the rough, the -tax shall be assessed and paid only on the increased value. er, &c. On oil-dressed leather, a tax of five per centum ad valorem. Leather % the On leather of all descriptions, tanned or partially tanned, in the rough. rough, a tax of five per centum ad valorem. Leather curried On leather of all descriptions, curried or finished, a tax of five or finished. Proviso. per centum ad valorem: Provided, That all leather in the rough upon which duties or taxes have been actually paid, shall be assessed on the increased value only when curried or finished. Wine from On all liquors known or denominated as wine, not made
from grapes, currants, rhubarb, C&c. grapes, currants, rhubarb, or berries, produced by being rectified or mixed with other spirits, or into which any matter whatever may be infused to be sold as wine, or by any other name, and not otherwise provided for in this act, a tax of fifty cents per gallon: Provided, That the return, assessment, collection, and the time of collection of the taxes on such wings shall be subject to the regulations of the Commissioner of Internal Revenue. And any person who shall willingly and knowingly sell or offer for sale any such wine made after the passage of this act, upon which the tax herein imposed has not been paid, or which has been fraudulently evaded, shall, upon conviction thereof, be subject to a fine of five hundred dollars or to imprisonment not exceeding two years, at the discretion of the court.

On cloth and all textile or knitted or felted articles or fabrics of cotton, wool, or other materials, before the same has been dyed, printed, or bleached, and on all cloth painted, enamelled, shirred, tarred, varnished, or oiled, a tax of five per centum ad valorem. On thread and twine, a tax of five per centum ad valorem. Thread and

On articles of clothing manufactured or produced for sale by twining weaving, knitting, or felting; on silk hats, bonnets, and hoop- factured or produced for sale by skirts; on articles manufactured or produced for sale as constit- weaving, &c.
uent parts of clothing, or for trimming or ornamenting the same, neik
hadts hbon
and on articles of wearing apparel manufactured or produced for skirts.
sale from  India-rubber, gutta-percha, or from  fur, or fur skins
trimmiPartsofclothing;
dressed with the fur on, a tax of five per centum  ad valorem: Clothing
made
from India-rubber
Provided, That-on all articles made of fur, the value of which shall gutta-
percha, fur,
not exceed twenty dollars, a tax of two per centum only shall be paid.
&c.Pr
Proviso.
On boots, shoes, and shoe-strings, a tax of two per centum, ad Boots, shoteand
valorem, to be paid by every person making, manufacturing, or shoe
producing for sale boots or shoes, or furnishing the materials or
any part thereof, and employing others to make, manufacture, or
produce themn: Provided, That any boot or shoemaker making    Proviso.
boots or shoes to order as custom work only, and not for general
sale, and whose work, exclusive of the materials, does not exceed
annually in value one thousand dollars, shallbe exempt from this tax.
On clothing, gloves, mittens, moccasins, caps, felt hats, and
Clothingnotothother articles of dress for the wear of men, women, and
children, erwise assessed
not otherwise assessed and taxed, a tax of two per centum  ad
valorem, to be paid by every person making, manufacturing, or
producing for sale clothing, gloves, mittens, moccasins, caps, felt
hats, and other articles of dress, or furnishing the materials or
any part thereof, and employing others to make, manufacture,
or produce them: Provided, That any tailor, or any maker of    Proviso.
gloves, mittens, moccasins, caps, felt hats, or other articles of makingrs,
dress to order as custom work only, and not for general sale, and work only, and
whose work does
whose work, exclusive of the materials, does not exceed annually not exceed annain value one thousand dollars, shall be exempt from this tax; ally $1,000,e and articles of dress made or trimmed by inilliners or
dress-makers  Articles of dress made or' trimmed
for the wx- of women and iiildren shall also be exempt from this by milliners or
tax: Provided, That the branching into sprays, branches, or dressmakers for
the wear of women
wreaths of artificial flowers, on which an impost or internal tax and children
has already been paid, shall not be considered a manufacture with-
ePemrt.
in the meaning of this act.                        Artifacal
On paper not otherwise herein provided for, a tax of three per Papero otothercentum ad valorem., wise provided for.

On all manufactures not otherwise provided for, of cotton, Manufactures-of
wool, silk, worsted, hemp, jute, India-rubber, gutta-percha, wood,l,e.
glass, pottery ware, leather, paper, iron, steel, lead, tin, copper, zinc, brass, gold, silver, horn, ivory, bone, bristles, wholly or in part,
or of other.materials, a tax of five per centum ad valorem: Pro- Proviso. vided, That on all cloths or articles dyed, printed, or bleached, on Tax asseaed
which a tax or duty shall have been paid before the same were value of cloths,
so dyed, printed, or bleached, the said tax of five per centum shall &., obn hih paid be assessed only upon the increased value thereof: And provided before same were
further, That any cloth or fabrics or articles as aforesaid, when dProviso in remade of thread, yarn, or warps, imported, or upon which an in- gard, ternal tax shall have been assessed and paid, shall be assessed and yarn, &c.

pay a tax on the increased value only thereof; and when made wholly by the same manufacturer, shall be subject to a tax only of five per centum ad valorem: And provided further, That arthen brown earthen and common or gray stoneware shall be subject to a tax of two and one-half per centum ad valorem, and no more. flamonds, &c. On all diamonds, emeralds, precious stones and imitations thereof, and all other jewelry, a tax of five per centum ad vaProviso in re-, gard to imported lorem: Provided, That whe diamonds, emeralThat when diaonds, precious stones, diamonds. of imitations thereof, imported from foreign countries, and upon

~which import duties have been paid, shall be set or reset in gold or any other material, the tax shall be assessed and paid only upon the value of the settings.
Blmont On bullion in lump, ingot, bar, or otherwise, a tax of one-half of one per centum ad valorem, to be paid by the assayer of the same, who shall stamp the product of the assay as the Commissioner of Internal Revenue, under the direction of the Secretary Shallbestamped of the Treasury, may prescribe by general regulations.
And all
under regulations. sales, transfers, exchanges, transportation, and
exportation of
What sales, &c.,
of, are unlawful. gold or silver assayed at any mint of the United States,
or by
any private assayer, unless stamped as prescribed by general
Penalty. regulations, as aforesaid, are hereby declared unlawful; and
every person or corporation who shall sell, transfer, transport,
exchange, export, or deal in the same, shall be subject to a
penalty of one thousand dollars for each offence, and to a fine not
exceeding that sum, and to imprisonment for a term not exceeding two years nor less than six months. No jeweller,
not to be wrought worker or artificer in gold or silver shall use either of those
metals except it shall have first been stamped as aforesaid, as re
Nor to be ex- quiired by this act. No person or corporation shall export or
ported. cause to be exported from the United States any gold or silver
in its natural state, not coined, assayed, or stamped, as aforesaid;
Penalty. and for every violation of this paragraph every offender shall be
Proviso. subject to the penalties herein provided: Provided, That
nothing
herein contained shall apply to the reworking of old gold or silver
in lump, ingot, or bar, as aforesaid.
aSnun. 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, a tax of forty cents per pound.
Manufactured On cavendish, plug, twist, and all other kinds of
manufactured
tobacco not other- tobacco, not herein otherwise provided for, a tax of forty cents
Tobacco twisted. On tobacco twisted by hand, or reduced from leaf into a condiby hand, &c. tion to be consumed without the use of any machine or instrument, and without being pressed, sweetened, or otherwise prepared, and on fine-cut shorts, a tax of thirty cents per pound.

Fine cut chew. On fine-cut chewing tobacco, whether manufactured with the ng~ tobacco. stems in or not, or however sold, whether loose, in bulk, or in rolls, packages, papers, wrappers, or boxes, a tax of forty cents per pound.

Smoking tobac- On smoking tobacco, sweetened, stemmed, or butted, a tax of o~sweetened, &c. forty cents per pound.

Not sweetened. On smoking tobacco of all kinds, not sweetened, nor stemmed, nor butted, including that made of stems, or in part of stems, and imitations thereof, a tax of fifteen cents per pound.

Cigarettes, che- On cigarettes, or small cigars, made of tobacco enclosed in-a roots i nxe hort- wrapper, or binder, and not over three and a half inches in length, value not over $8 and on cigars made with twisted heads, and on cheroots, and on per thoueand. cigars known as short-sixes, the market value of which is not over eight dollars per thousand, a tax of two dollars per thousand.
$8 and not
over $12 per thouis over eight dollars and not over twelve dollars per
thousand, a sand.
tax of four dollars per thousand.
On all cheroots, cigarettes, and cigars, the market value of th\text{Over }$2 per
which is over twelve dollars per thousand, a tax of four dollars per
thousand, and, in addition thereto, twenty per centum ad valorem
on the market value thereof. And the Commissioner of Internal
Regllactions to
be prescribed for
Revenue, with the approval of the Secretary of the Treasury, may the
inspection and
prescribe such regulations for the inspection and valuation of valuation,
and the
collection of the
cigars, cheroots, and cigarettes, and the collection of the tax thereon, tax.
as shall, in his judgment, be most effective for the prevention of
inequalities and frauds in the payment of such tax. And, in ad-
Manufactureto
dition to other regulations, it shall be the duty of the inspector
bdeawrmned unor assessor who appraises any cigars, cigarettes, or
cheroots to
examine the manufacturer thereof or his agent under Qath, which
oath shall be administered by the inspecting and appraising officer,
and reduced to writing, and signed by such manufacturer or his
agent, with a view to ascertaining whether such manufacturer has
any interest, direct or indirect, in any sale that has been made, or
any resale to be made of said cigars, cigarettes, or cheroots, by
the concealment of which he seeks to obtain a false, fraudulent, or
deceptive appraisement.
95. That on all wines, liquors, or compounds known or denomi-
13Jly, 1866, 36.
nated as wine, made in imitation of sparkling wine or champagne,
$\text{Iitatiron wines,
and put up in bottle, 'n imitation of any imported wine, or with quarts
the pretence of being imported wine, or wine of foreign growth or
manufacture, there shall be levied and paid a tax of six dollars $3 per
dozens per dozen bottles, each bottle containing more than one pint, and pints.
not more than one quart, or three dollars per dozen bottles, each
bottle containing not more than one pint; said tax to be paid by
Manufacturer,
owner, or possessor
the manufacturer, owner, or person having possession thereof; and to
pay the same.
the returns, assessment, collection, and time of collection of the
Assessment and
tax on such imitation wines shall be subject to the regulations of
the Commissioner of Internal Revenue. And any person who Penalty.
shall wilfully and knowingly sell or offer for sale any such wine
made after this act takes effect, upon which the tax herein imposed has
not been paid, or which has been fraudulently evaded,
shall, upon conviction thereof, be subject to a penalty of one
thousand dollars, or to imprisonment not exceeding one year, at
the discretion of the court.
C. RETURNS AND COLLECTION OF TAXES.
96. That whenever any manufactured articles, goods, wares, or Taxonincreaseda
merchandise, on which an excise or impost duty has been paid,
and which are not specially provided for, are increased in value cases.
by being polished, painted, varnished, waxed, oiled, gilded, electrotyped,
galvanized, plated, framed, ground, pressed, colored, dyed,
trimmed, ornamented, or otherwise more completely finished or fitted
for use or sale, without changing the original character or purposes
for which the same are intended to be used, there shall be levied,
collected, and paid a tax of five per centum ad valorem upon the
Increasedvalue,
amount of such increased value, to be ascertained by deducting how ascertained.
from the value of the finished article when sold, or removed for sale, delivery, or consumption, the cost or value of the original article to the person, firm, or company, liable to the duty imposed upon the increased value thereof. The increasing of values in the manner aforesaid shall be deemed manufacturing, and any person, values deemed firm, company, or corporation engaged therein shall be liable to all manufacturing.
the provisions of law for the collection of internal duties relating
to manufactures as to licenses, returns, payment of taxes, liens, fines, penalties, and forfeitures.
30June, 1864, ~ 82. 97. That every individual, partnership, firm, association, or Definition of per- corporation, (and any word or words in this act indicating or reson or persons ferring to person or persons shall be taken to mean and include able to tax under this act. partnerships, firms, associations, or corporations, when not otherwise designated or manifestly incompatible with the intent thereof,) shall comply with the following requirements, that is to say:
statement before continuing, any manufacture liable to be assessed under the proness as to place, visions of this act, and which shall not be differently provided for articles manufac- elsewhere, every person shall furnish, without
previous demand
tured, proposed
Mtarket, &c. therefor, to the assistant assessor a statement, subscribed and
sworn to, or affirmed, setting forth the place where the manufacture is to
be carried on, and the principal place of business for sales,
the name of the manufactured article, the proposed market for the
same, whether foreign or domestic, and generally the kind and
quality manufactured or proposed to be manufactured.
lyturmakenfoptho - Second. He shall within ten days after the first day
of each
ducts and sales in and every month, or on or before a day prescribed by
the Commissioner of Internal Revenue, make return under oath
or affirmation of the products and sales or delivery of such manufacture
in
form and detail as may be required, from time to time, by the
Commissioner of Internal Revenue.
Returns made Third. All such returns, statements, descriptions,
memoranda,
under oath. oaths, and affirmations, shall be in form, scope, and detail as
may
be prescribed, from time to time, by the Commissioner of Internal
Revenue.
30 June, 1864, ~87. 98. That any person, firm, company,
or corporation who may

3 arucy, 1865, ~ 1. now be engaged in the manufacture of
tobacco, snuff, or cigars,
Manufacturer of or who shall hereafter commence or engage in such manufacture,

tobacco, snuff, or before commencing, or, if already commenced, before continuing,

cigars required to such manufacture for which they may be liable to be assessed

make additional

statement. under the provisions of law, shall, in addition to a compliance

with all other provisions of law, furnish to the assessor or assistant

assessor a statement, subscribed under oath or affirmation, accurately setting forth the place, and, if in a city, the street and number of the street where the manufacturing is, or is to be, carried
on, the name and description of the manufactured article, and, if

the same shall be manufactured for or to be sold and delivered to

any other person or party, the name and residence and business

or occupation of the person or party for whom the said article is

to be manufactured or to whom it is to be delivered, and generally

the kind and quality manufactured or proposed to be manufactured;

And shall give a bond to the United States, with one or more sureties to be approved by the collector of the district, in the sum of
three thousand dollars for each cutting machine kept for use, in

the sum of one thousand dollars for each screw-press kept for use

in making plug or pressed tobacco, in the sum of five thousand

dollars for each hydraulic press kept for use, in the sum of one

thousand dollars for each snuff mull kept for use, and in the sum

of one -hundred dollars for each person employed by said person,

firm, company, or corporation in making cigars, conditioned that

he will comply with all the requirements of law in regard to
the

manufacture of tobacco, snuff, or cigars; that he will not employ

others to manufacture cigars who have not obtained the requisite

permit for making cigars; that he will not engage in any attempt,

by himself or by collusion with others, to defraud the government of any 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; that whenever he shall add to the number of cutting machines, presses, snuff mulls, or cigar-makers, used or employed by him, he will immediately give notice thereof to the collector who holds the bond, that he will pay to the collector of the district all the 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 have not been inspected, branded, or stamped as required by law, or upon which the tax has not been paid if it has accrued or become payable. And the said bond may be renewed or changed from time to time, in regard to the securities or amount thereof, according to the discretion of the collector, under the instructions of the Commissioner of Internal Revenue. And every person, firm, company, or corporation aforesaid shall exhibit, whenever demanded by any officer of internal revenue, a certificate from the collector, who is hereby authorized and directed to issue the same, setting forth the kind and number of machines, presses, snuff mulls, and number of cigar-makers for which the bond has been given. And any person, firm, or corporation without compliance with all the provisions of this section. first furnishing the bond in the cases herein required, shall be subject to a fine of three hundred dollars, and in addition thereto, upon conviction thereof, shall be liable to imprisonment for a term not exceeding one year, at the discretion of the court. 99. That it shall be the duty of the assistant assessor of each district to keep a record, in a book or books to be provided for the 13 July, 1866.
purpose, to be open to the inspection of any person upon reason to keep aboeok able request, of the name of any and every person, firm, company, containing names of all persons in or corporation who may be engaged in the manufacture of tobacco, his district having snuff, or cigars in his district, together with the place where such permits. manufacture is carried on and the place of residence of the person or persons engaged therein; and the assistant assessor shall enter in said record, under the name of each manufacturer, an' abstract of his monthly returns; and each assessor shall keep a similar record for the entire district.  "

100. That any person, firm, company, or corporation, manufactur- ing or producing goods, wares, and merchandise, sold or removed for 13 Jhll, 1866, ~ 9. consumption or use, upon which taxes are imposed by law, shall, - manufacturers in their return of the value and quantity, render an account of shall render an account of the full the full amount of actual sales made by the manufacturer, producer, amount of actual or agent thereof, and shall state whether any part, and if so, what sales. part, of said goods, wares, and merchandise, has been consumed or used by the owner, owners, or agent, or used for the production of another manufacture or product, together with the market Quantity convalue of the same at the time of sue use or consumption; whether sumed.

such goods, wares, and merchandise were shipped for a foreign port or consigned to auction or commission merchants, other than for Quantity used agents, for sale; and shall make a return according to the value facture.
at the place of shipment, when shipped for a foreign port, or according to
the value at the place of manufacture or production, Return to be
when removed for use or consumption, or consigned to others than the
agents of the manufacturer or producer. The value and quantity of
shipment or
of the goods, wares, and merchandise required to be stated as

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aforesaid shall be estimated by the actual sales made by the man-
ufacturer or by his agent. And where such goods, wares, and
merchandise have been removed for consumption or for
delivery to
In certain cases,
others, or placed on shipboard, or are no longer within the custody or
control of the manufacturer or his agent, not being in his
factory, store, or warehouse, the value shall be estimated at the
average of the market value of the like goods, wares, and merchandise at
the time when the same became liable to tax.
30June, 1864, ~90. 101. That any person, firm, company, or
corporation, now or
3 Julyarch, 1865, ~ hereafter engaged in the manufacture of tobacco,

snuff or cigars,
Manufacturerre- of any description whatsoever, shall be, and hereby is,
required to make an make out and deliver to the assistant assessor of the
assessment
inventory of the district a true statement or inventory of the quantity of
each of
quantity owned
by him on the first the different kinds of tobacco, snuff-flour, snuff,
cigars, tinfoil,
dechy of January in 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 affirmation
of such person or persons, and be in manner and form as preAccount to
be scribed by the Commissioner of Internal Revenue; and every
kept in a book in such person, company, or corporation shall keep in
book form an
manner as prescribed by the accurate account of all the articles
aforesaid thereafter purchased
Commissioner. by him or them, the quantity of tobacco, snuff, snuff-
flour, or ci-
gars, of whatever description, manufactured, sold, consumed, or
removed for consumption or sale, or removed from the place of
A copy of en- manufacture; and he or they shall, on or before the tenth
day of
tries to be fur- each month, furnish to the assistant assessor of the district
a true
nished the assistant assessor. and accurate abstract of all such
purchases and sales, or removals,
Penalty for neg- which abstract shall be verified by oath or affirmnation;
and in
lect. case of refusal or neglect to deliver the inventory, or keep the
account, or furnish the abstract aforesaid, he or they shall forfeit
the sum of five hundred dollars, to be recovered with costs of suit.
cTinfoil used in And it shall be the duty of any manufacturer or vender
of tinfoil,
or other material used in manufacturing tobacco, snuff, or cigars,
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 tinfoil or other materials sold or delivered Examination as to any person or persons named in such demand; and in case of in section 14, June refusal or neglect to render such statement, or of cause to believe 30, 1864. 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 sec

General provi- tion of this act. And all the provisions of law relating to manusions of law appli- facturers generally, so far as applicable and not inconsistent herecable to tobacco, cale to tobo, with, shall be held to apply to the manufacture of tobacco, snuff,

Taxtoaccrueon and cigars: Provided, That the tax imposed upon the manufacremoval from turer of tobacco, snuff, and cigars, shall be held to accrue upon place of manufac-

General ture, &c. the sale or removal from the place of manufacture, unless removed to a bonded warehouse: Provided further, That manTransfermaybe ufactured tobacco, snuff, or cigars, whether of domestic manufacmade to a bonded warehouse with- ture or imported, may be transferred, without payment of the tax, out payment of 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 may
be prescribed by the Commissioner of Internal Revenue, subject to the Approval of the Secretary of the Treasury, 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

Regulations for a warehouse to any other bonded warehouse established as afore-

therein'sovalof distilled spirits to be said, and may be withdrawn from bonded warehouse for consump-

observedinregard Pion on payment of the tax, or removed for export to a foreign tobt

roemova of country without payment of tax, in conformity with the provisions applicable.

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 so
drawback to shall in any case be allowed upon any manufactured tobacco, snuff, be

allowed.
or cigars.

102. That all lists or returns required to be made monthly, by 3 July, 186, 11.

any person, firm, company, corporation, or party whatsoever, liable When monthly
to tax, shall be made on or before the tenth day of each and every returns to be made month, and the tax assessed or due thereon shall be certified or certified to collecreturned by the assessor to the collector on or before the last day

tor.
of each and every month. And all lists or returns required to be Quarterly remade quarterly, and all other lists or returns for which no provision turns likewise.
is otherwise made, shall be made on or before the tenth day of each and every month in which said list or return is required to be made,
or succeeding the time when the tax may be due and liable to be assessed, and the tax thereon shall be certified or returned as herein provided for monthly lists or returns. And the tax shall be due When payable.

and payable on or before the last day of each and every month. And in case said tax is not paid on or before the last day of each month and every month the collector shall add ten per centum thereto: per tdd to be

Provided, That notice of the time when said tax shall become due. But notice of the time when said tax shall become due shall be given in such manner as shall be prescribed by the Commissioner of Internal Revenue; and if said tax shall not be paid on or before the last day of the month as aforesaid, it shall be the duty of said collector to demand payment thereof, with ten per centum additional thereto in the manner prescribed by law; and if said tax and ten per centum additional are not paid within ten days from and after such demand thereof, it shall be lawful for the collector or his deputy to make distraint therefor, as provided by law, and so much of section eighty-three of the act of June thirtieth, eighteen hundred and sixty-four, as amended by the act repealed.

of March third, eighteen hundred and sixty-five, as relates to the time of payment and collection of tax, is hereby repealed; and in In case of negall cases of neglect to make such lists or returns, or in case of false and fraudulent returns, the provisions of existing law, as amended by this act, shall be applicable thereto.

103. That in case of the manufacture and sale or production and sale, consumption or delivery, of any goods, wares, merchandise, The assistant as

30 June, 1864, ~ 85.
or articles as hereinafter mentioned, without compliance on the and esotimate, upart of the party manufacturing or producing the same with all ties in certain

the requirements and regulations prescribed by law in relation thereto, the assistant assessor may, upon such information as he may have, assume and estimate the amount and value of such manufactures or products, and upon such assumed amount assess the duties, amid thereto fifty per centum; and said duties shall be collected in like manner as in case the provisions of this act in relation thereto had been complied with, and to such articles all the foregoing provisions for liens, fines, penalties, and forfeitures shall in like manner apply.

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30J.nne, 1864, ~ 91. 104. That all manufactured tobacco, snuff, or cigars shall, before
3 March, 1865. ~ 1.

13 July, 1866, 9. the same is used or removed for consumption, be inspectPd by an Tobacco, snuff inspector appointed under the provisions of law, who shall mark

pnd cigars to bein or affix a stamp upon the box or other package containing such Package to be tobacco, snuff; or cigars in a manner to be prescribed by the Commarkedor stamp’d missioner of Internal Revenue, denoting the kind, quantity, or number contained in each package, with the date of inspection and Fees of inspec- the name of the inspector, and the collection district. The fees of tor. such inspector shall in all cases be paid by the owner of the manufraudulent use o factured tobacco, snuff, or cigars so inspected.
And any person who shall affix upon any box or other package containing such tobacco, snuff, or cigars any mark or stamp which shall be false or fraudulent in any of the particulars before recited in this section, or shall, with intent to defraud the United States, or to cause the same to be defrauded, change in any manner such stamp or mark, or such box or package so marked or stamped, shall be liable to a fine of not less than fifty dollars, or to imprisonment not exceeding two years, for every such offence. And all cigars manufactured to be tured after the passage of this act shall be packed in boxes or If sold without paper packages. And any manufactured tobacco, snuff, and cigars, inspection, to be 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, unless otherwise provided, shall be forfeited, and may be seized wherever found, and shall be sold, and the proceeds of such sale shall be distributed between the United States and the incpt of nttmpo be former, if there be any, as provided by law. The Commissioner of Internal Revenue shall keep an account of all stamps delivered boIndp 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 shall 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.
June, 1864, 92. 105. That if any person other than the manufacturer shall sell, March 3, 1865, ~ 1. July 13, 1866, ~ 9. or consign, or remove for sale, or part with the possession of any Penalty when manufactured tobacco, snuff, or cigars upon which the taxes imposed any one other than by law have not been paid, with the knowledge thereof, such per — the manufacturer parts with the possession shall be liable to a penalty of one hundred dollars for each session of tobacco, offence. And any person who shall purchase or receive for sale snuff, or cigars, on which duties imposed any such tobacco, snuff, or cigars, which has not been inspected, not been paid. ve branded, or stamped as required by law, or upon which the tax Penalty for receiving tobacco, snuff, or cigars knowledge thereof, shall be liable to a penalty of fifty dollars for under certain circumstances. Each and every offence. And any person who shall purchase or receive for sale any such tobacco, snuff, or cigars from any manufacturing tobacco. facturer who has not paid the special tax, shall be liable for each snuff, or cigars from a manufacturer, and every offence to a penalty of one hundred dollars, and, in turer who has not paid the special addition thereto, a forfeiture of all the articles, as
aforesaid, so purchased or received, or the full value thereof. And every perprocure permit. son, before making any cigars after the passage of this act, shall apply for and procure from the assistant assessor of the district in which he resides a permit authorizing such persons to carry on the trade of cigar-making, for which permit he shall pay said assistant assessor the sum of twenty-five cents. And every person employed or working at the business of cigar-making in any other district than that in which he or she is a resident shall, before making to procure any cigars in such other district, present said permit to the assistant assessor of the district where so employed or working, and procure the indorsement of said assistant assessor thereon, authorizing said business in said district, for which indorsement the assistant assessor shall be entitled to receive from the applicant the sum of ten cents. And it shall be the duty of every assistant assessor, upon application of any person residing in his district, to furnish a permit, or to indorse upon the permit of the applicant, if resident in another district, authority to pursue the trade of cigar-making within the proper district of such assistant assessor; and said assistant assessor shall keep a record of all permits granted or indorsed by him, showing the date of each permit, the name, residence, and place of employment of the party.
named therein, the name and district of the officer who originally
granted the same, or who may have made any subsequent indorsements
thereon, and the name or names of the party or parties by
whom the person named in such permit is employed, or, if working for
himself, stating such fact; and every person making cigars
Manufacturer to
shall keep an accurate account in a book of all the cigars made keep an account.
by him, for whom, and their kind or quality; and, if made for any
other person, shall state in said account the name of the person for
whom the same were made, and his place of business, and shall,
monthly make a
on the first Monday of every month, deliver to the assistant assessor of
the district a copy of such account, verified by oath or affirmation that the same is true and correct. And if any person for shall make any cigars without procuring such permit, or the pro-making of cigar per indorsements thereon, or neglect to keep such account in book form,
he shall be punished by a fine of five dollars for each day he shall so offend, or by imprisonment for such time as the court may order for each day's offence, not exceeding thirty days in the whole. For making false upon any one conviction. And if any person making cigars shall return fail to make the return herein required, or shall make a false return, he shall be punished by a fine not exceeding one hundred dollars, or by imprisonment not exceeding thirty days. And any person may apply to the assistant assessor or inspector of the district to have any cigars of his own manufacture counted; and on receiving a Fee 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, May
sell and dein the presence of said assistant assessor or inspector, in bulk
or liver.
unpacked, without payment of the tax. A copy of the certificate cat:yto
befeteifi
shall be retained by the assistant assessor, or by the inspector, and
returned.
who shall return the same to the assessor of the district. The Purchaser
purchaser shall pack such cigars in boxes or paper packages, and pack, &c.
have the same inspected and marked or stamped according to the
provisions of law, and shall make a return of the same, as inspected,
to the assistant assessor of the district, wherein the same were
manufactured, and, unless removed to a bonded warehouse, shall pay
Shall return and
the taxes on such cigars within fifteen days after purchasing them, pay
tax.
to the collector of th istrict wherein they were manufactured, and
before the same havebeen removed from the store or building of
such purchaser, or from his possession; and if such purchaser shall-
Penalties for
neglect for more than fifteen days to pack and have such cigars neglect.
5

duly inspected, and to pay the taxes thereon according to law, he
shall be fined not exceeding five hundred dollars, and be imprisoned
not exceeding six months, at the discretion of the court, and the
Penalty for em- cigars may be seized by the collector and shall be
forfeited to the
ploving persons United States. And if any person, firm, company, or
corporation
without permit. shall employ or procure any person to make any cigars, who has
not the permit or the indorsement thereon required by this act, he shall be punished by a fine of ten dollars for each day he shall so employ such person, or by imprisonment not exceeding ten days. For making with- And if any person shall be found making cigars without such permit, or the indorsement thereon, the collector of the district may seize any cigars, or tobacco for making cigars, which may be found in possession of such person, and the same shall be forfeited to the Proceeds to be United States and sold; and the proceeds of such sale shall be distributed between the United States and the informer, if there be any, as provided by law.

30 June, 1864

And in all cases of goods manufactured or produced in whole or in part upon commission, or

Manufacturer where the material is furnished by one party and manufactured

paying the duty by another, if the manufacturer shall be required to pay under

may have lien on
goods. this act the tax hereby imposed, such person or persons so paying. the same shall be entitled to collect the amount thereof of the

owner or owners, and shall have a lien for the amount thus paid

upon the produced or manufactured goods.

30 June, 1864, 6 89. 107. That in all cases where tobacco, snuff, or cigars, of any

13 July, 1866, ~ 9- description, are manufactured, in whole or in part, upon commistereal isenia sion or shares, or where the material from which any such articles

by one party and are made, or are to be made, is furnished by one party and manunufactured by factured by another, or where the material is furnished or sold by

one party with an understanding or contract with another
that the manufactured article is to be received in payment therefor or any part thereof, the tax imposed by law thereon may be assessed upon the party for whom the same was made, or to whom the same was delivered as aforesaid, or upon the person or party who made the same, as the assessor shall deem best for the collection. Penalty in case of the revenue. And in case of fraud on the part of either of said of fraud or colluor. parties in respect to said
manufacture, or of any collusion on their part with intent to defraud the revenue, such material and manufactured articles shall be liable to forfeiture; and such articles shall be liable to be assessed the highest rates of tax imposed by law upon any article of like kind.

30 June, 1864. 108. That for neglect or refusal to pay the duties provided by 3 larch, 1865, 1:1. law on manufactured articles, or articles produced as aforesaid,

Proceedings for the goods, wares, and merchandise manufactured or produced and,

neglect or refusal unsold by or not passed out of the possession of such manufacturer or producer shall be
forfeited to the United States, and may

be sold or disposed of for the benefit of the same, in manner as

Forfeiture. shall be prescribed by the Commissioner of Internal Revenue,

under the direction of the Secretary of the Treasury. In such

Seizure. case the collector or deputy collector may take possession of said

articles, and may maintain such possession in the premises and

buildings where they may have been manufactured, or deposited,

Proceedings. or may be. He shall summon, giving notice of
not less than two

nor more than ten days, the parties in possession of said goods,

enjoining them to appear before the assessor assistant assessor,

at a day and hour in such summons fixed, then and there to show

cause, if any there be, why, for such neglect or refusal, such arti

icles should not be declared forfeited to the United States. The Parties intermanufacturers or producers thereof shall be deemed to be the parties
interested, if the articles shall be, at the time of taking such possession, upon the premises where manufactured or produced; if they shall at such time have been removed from the place of manufacture or production, the parties interested shall be deemed to be the persons or parties in whose custody or possession the articles shall be found. Such summons shall be served upon such served parties in person, or by leaving a copy thereof at the place of abode or business of the party to whom the same may be directed.

In case no such party or place can be found, which fact shall be determined by the collector's return on the summons, such notice, in the nature of a summons, shall be given by advertisement for the term of three weeks in one newspaper in the county nearest to the place of such sale. If at or before such hearing such duties shall not have been paid, and the assessor or assistant assessor shall adjudge the summons and notice, service and return of the forfeiture and dibsame to be sufficient, the said articles shall be by him declared posalofproperty. forfeit, and shall be sold, disposed of, or turned over by the collector to the use of any department of the government as may be directed by the Secretary of the Treasury, who may require of any officer of the government into whose possession the same may be turned over the proper voucher therefor; and the proceeds of * Proceeds, after sale of said articles, if any there be after deducting the duties deducting and all expense, and additions thereon, together with the fees, costs, and expenses to be paid to the of all proceedings incident to the seizure and sale, to be deter- owner, mined by said Commissioner, shall be refunded and paid to the owner, or, if he cannot be found, to the manufacturer or producer in whose custody the articles were when seized, as the said Commissioner may deem just, by draft on the same or some other
collector; or if the said articles are turned over without sale to the Or to
the manuuse of any department of the government, the excess of the
value facturer or proof said articles, after deducting the amount of the
duties, addi- ducr

tions, fees, costs, and expenses accrued thereon when turned over
as aforesaid, shall be refunded and paid by the said department to
the owner, or, if he cannot be found, to the manufacturer or producer in
whose custody or possession the said articles were when
seized as aforesaid. The Commissioner of Internal Revenue, Under
certain
with the approval of the Secretary of the Treasury, may review
Commiss'ner, with
any such case of forfeiture and do justice in the premises. If the the
approvalof the
Secretary, may reforfeiture shall have been wrongly declared, and sale
made, the view proceedings.
Secretary is hereby authorized, in case the specific articles cannot
be restored to the party aggrieved in as good order and condition
as when seized, to make up to such party in money his loss and
damage from the contingent fund of his department. Immediate
Immediate renocice of any seizure of manufactured articles or products
shall to be made to
be given to the Commissioner of Internal Revenue by the col-
commissioner.
lector or deputy collector, who shall also make return of his proceedings
to the said Commissioner after he shall have sold or
otherwise disposed of the articles or products so forfeited; and
the assessor or assistant assessor shall also make return of his
proceedings relating to such forfeiture to the said Commissioner.
violation of 82d
And any violation of, or refusal to comply with, the provisions of section
30 June,
the eighty-second section of this act, shall be good cause for for seizure.
vide
seizure and forfeiture, substantially in manner as detailed in this ~ 97h
ante. of
section; but before forfeiture shall be declared by virtue of the duties to
be ascerprovisions of this section, the amount of duties which may be ffit
tore for

Page_68

due from the person whose manufactures or products are seized,
shall first be ascertained in the manner prescribed in the eightyPenalty.
fifth section of this act; and such violation or refusal to comply
shall further make any party so violating or refusing to comply
liable to a fine or penalty of five hundred dollars, to be recovered
Perishable arti- in manner and form as provided in this act. Articles
which the
cles, how disposed collector may adjudge perishable may be sold or
disposed of before declaration of forfeiture. Said sales shall be made at
public
auction, and notice thereof shall be given as the said Commissioner shall
prescribe.

2. COTTON.

13 July, 1866, ~ 1; 109. That on and after the first day of August,
eighteen hundred
vide 30 June, and sixty-six, in lieu of the taxes on unmanufacturea
cotton, as
1864, ~ 94.

Tax three cents provided in "An act to provide internal revenue to
support the
per pound. government, to pay interest on the public debt, and for other
purposes," approved June thirtieth, eighteen hundred and sixty-four,
as amended by the act of March third, eighteen hundred and sixtyfive,
there shall be paid by the producer, owner, or holder, upon
all cotton produced within the United States, and upon which no
tax has been levied, paid, or collected, a tax of three cents per
Four per cent. pound, as hereinafter provided; and the weight of such
cotton
shall be ascertained by deducting four per centum for tare from
Tax to be alien. the gross weight of each bale or package; and such tax
shall be
and remain a lien thereon, in the possession of any person whomsoever,
from the time when this law takes effect, or such cotton is
produced, as aforesaid, until the same shall have been paid; and
No drawback no drawback shall, in any case, be allowed on raw or
unmanufactured cotton of any tax paid thereon when exported in the raw or
factured. unmanufactured condition. But no tax shall be imposed upon
any
No tax on imported. cotton imported from other countries, and on
which an import duty
shall have been paid.
13 July, 1866, ~ 2; 110. That the aforesaid tax upon cotton shall be
levied by the
vide June 30, assessor on the producer, owner, or holder thereof. -And
said
Tax to be levied. tax shall be paid to the collector of internal revenue
within and for
on producer, own- the collection district in which said cotton shall have
been proer, or holder. deduced, and before the same shall have been
removed therefrom,
To be paid in the
district in which except where otherwise provided in this act; and everf
collector
fore removal. be- to whom any tax upon cotton shall be paid shall mark
the bales
Evidence of pay- or other packages upon which the tax shall have been
paid in such manner as may clearly indicate the payment thereof,
and shall give to the owner or other person having charge of such cotton a permit for the removal of the same, stating therein the amount and payment of the tax, the time and place of payment, and the weight and marks upon the bales and packages, so that the same may be, to keep record. fully identified; and it shall be the duty of every such collector to keep clear and sufficient records of all such cotton inspected or marked, and of all marks and identifications thereof, and of all permits for the removal of the same, and of all his transactions relating thereto, and he shall make full returns thereof, monthly, to the Commissioner of Internal Revenue.

Places where. 111. That the Commissioner of Internal Revenue is hereby authorized to designate one or more places in each collection district marked to be des- where an assessor or an assistant assessor and a collector or deputy Cotton to be collector shall be located, and where cotton may be brought for marked in any the purpose of being weighed and appropriately marked: Provided, place if certain ex-assessor and peases are paid. That it shall be the duty of the assessor or assistant assessor and
69

the collector or deputy collector to assess and cause to be properly marked the cotton, wherever it may be in said district, provided their necessary travelling expenses to and from said designated place, for that purpose, be paid by the owners thereof.

112. That all cotton having been weighed and marked as herein 13 July, 1866, ~ 4.

provided, and for which permits shall have been duly obtained of the assessor, may be removed- from the district in which it has been cotton may be removed without produced to any one other district, without prepayment of the tax prepaymentof tax dae thereon, upon the execution of such transportation bonds or' other security and in accordance with such regulations as shall be prescribed by the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury. The said cotton Payment not to so removed' shall be delivered to the collector of internal revenue be delayed more or his deputy forthwith upon its arrival at its point of destination, than 90 days and shall remain subject to his control until the taxes thereon, and any necessary charges of custody thereof, shall have been paid, but nothing herein contained shall authorize any delay of the payment of said taxes for more than ninety days from the date of the permits; and when cotton shall have been weighed and marked Assessor to give for which a permit shall have been granted without prepayment of notice of permit and transmit state the tax, it shall be the duty of the assessor granting such permit ments to collector. to give immediate notice of such permit to the collector of internal revenue for the district to which said cotton is to be transported, To
makereturns
and he shall also transmit therewith a statement of the taxes due to
Commissioner.
thereon, and of the bonds or other securities for the payment
thereof, and he shall make full returns and statements of the same
to the Commissioner of Internal Revenue.
113. That it shall be unlawful from and after the first day of 13 July,
1866, for the owner, master, Transportation
supercargo, agent, or other person having charge of any vessel, or
unlawful without
payment shown or
for any railroad company, or other transportation company, or for p
ermit.
any common carrier, or other person, to convey, or attempt to
convey, or transport any cotton—the growth or produce of the
United States—from any point in the district in which it shall
have been produced, unless each bale or package thereof shall
have attached to or accompanying it the proper marks or evidence
of the payment of the revenue tax and a permit of the collector
for such removal, or the permit of the assessor, as hereinbefore
provided, under regulations of the Commissioner of Internal Revenue,
subject to the approval of the Secretary of the Treasury, or
to convey or transport any cotton from any State in which cotton
is produced to any port or place in the United States, without a
certificate from the collector of internal revenue of the district
from which it was brought, and such other evidence as the
Commissioner of Internal Revenue, subject to the approval of the
Secretary of the Treasury, may prescribe, that the tax has been
paid thereon, or the permit of the assessor as hereinbefore provided, and
such certificate and evidence as aforesaid shall be fur-
Before landing
ished to the collector of the district to which it is transported, permit to
be oband his permit obtained before landing, discharging, or delivering
such cotton at the place to which it is transported as aforesaid. And any person or persons who shall violate the provisions of Penalty for violation of this act in this respect, or who shall convey or attempt to convey or place
without the United States any cotton upon which the tax has not been paid, shall be liable to a penalty of one hundred dollars for each bale of cotton so conveyed or transported, or

attempted to be conveyed or transported, or to imprisonment for not more than one year, or both; and all vessels and vehicles employed in such conveyance or transportation shall be liable to seizure and forfeiture, by proceedings in any court of the United States having competent jurisdiction. And all cotton so shipped or attempted to be shipped or transported without payment of the tax, or the execution of such transportation bonds or other security, as provided in this act, shall be forfeited to the United States, and the proceeds thereof distributed according to the statute in like cases provided.
13 July, 1866, ~ 7. 114. That it shall be the duty of every person, firm, or corporation, manufacturing cotton for any purpose whatever, in any disproducing district to make monthly trict where cotton is produced, to return to the assessor or assistant returns. assessor of the district in which such manufacture is carried on, a true statement in writing, signed by him, and verified by his oath Particulars. or affirmation, on or before the tenth day of each month; and the.
first statement so rendered shall be on or before the tenth day of August, eighteen hundred and sixty-six, and shall state the quantity of cotton which such manufacturer had on hand and unmanufactured, or in process of manufacture, on the first day of said month; and each subsequent statement shall show the whole quantity in pounds, gross weight, of cotton purchased or obtained, and the whole quantity consumed by him in any business or process of manufacture during the last preceding calendar month, and the quantity and character of the goods manufactured therefrom; and every such manufacturer or consumer shall keep a book, in a book certain in which he shall enter the quantity, in pounds, of cotton which particulars. he has on hand on the first day of August, eighteen hundred and sixty-six, and each quantity or lot purchased or obtained by him thereafter; the time when and the party or parties from whom the same was obtained; the quantity of said cotton, if any, which is the growth of the collection district where the same is manufactured; the quantity, if any, which has not been weighed and marked by any officer herein authorized to weigh and mark the same; the quantity, if any, upon which the tax had not been paid, so far as can be ascertained, before the manufacture thereof; and also the quantities used or disposed of by him from time to time in any process of manufacture or otherwise, and the quantity and Book open to in character of the product thereof, which book shall, at all times during business hours, be open to the inspection of the assessor, assistant assessors, collector or deputy collectors of the district, Tax to be paid inspectors, or of revenue agents; and such manufacturer shall monthly. pay monthly to the collector, within the time prescribed by law, the tax herein specified, subject to no deductions, on all cotton so
consumed by him in any manufacture, and on which no excise
Pinaltiesforvio- tax has previously been paid; and every such
manufacturer or
person whose duty it is so to do, who shall neglect or refuse
to make such returns to the assessor, or to keep such book, or who
shall make false or fraudulent returns, or make false entries in
such book, or procure the same to be so done, in addition to the
payment of the tax to be assessed thereon, shall forfeit to the
United States all cotton and all products of cotton in his possession, and
shall be liable to a penalty of not less than one thousand
nor more than five thousand dollars, to be recovered with costs of
Peury suit, or to imprisonment not exceeding two years, in the
discretion of the court; and any person or persons who shall make any false
oath or affirmation in relation to any matter or thing herein required
shall be guilty of perjury, and shall be subject to the punishment
prescribed by existing statutes for that offence: Provided, That
Manufacturer's
nothing herein contained shall be construed in any manner to affect
liability of any person for any tax imposed by law on the goods
manufactured from such cotton.
115. That the provisions of the act of June thirty, eighteen 13July, 1866,
hundred and sixty-four, as amended by the act of March third, Other
laws to
eighteen hundred and sixty-five, relating to the assessment of this tax.
taxes and enforcing the collection of the same, and all proceedings
and remedies relating thereto, shall apply to the assessment and
collection of the tax, fines, and penalties imposed by, and not inconsistent with, the provisions of the preceding sections of this
Commissionerto
act; and the Commissioner of Internal Revenue, subject to the makeregulations.
approval of the Secretary of the Treasury, shall make all necessary rules and regulations for ascertaining the weight of all cotton to be assessed, and for appropriately marking the same, and inpektors, &c.
generally for carrying into effect the foregoing provisions. And the Secretary of the Treasury is authorized to appoint all neces-
compensation.
sary inspectors, weighers, and markers of cotton, whose compensation shall be determined by the Commissioner of Internal Revenue, and paid in the same manner as inspectors of tobacco are paid.
116. That all cotton sold by or on account of the government of the United States shall be free and exempt from duty at the time of and after the sale thereof, and the same shall be Cotton sold on marked free, and the purchaser furnished with such a bill of sale account of the as shall clearly and accurately describe the same, which shall be eup St.ates deemed and taken to be a permit authorizing the sale or removal thereof.
3. DISTILLED SPIRITS.
117. That there shall be levied, collected, and paid on all distilled spirits, upon which no tax has been paid according to law, a tax of two dollars on each and every proof gallon, to be paid by spirits. the distiller, owner, or any person having possession thereof; and Tax a
lien on
the spirits, distill the tax shall be a lien on the spirits distilled, on the
distillery lery, &c.
used for distilling the same, with the stills, vessels, fixtures, and
tools therein, and on the interest of said distiller in the lot or tract
of land whereon the said distillery is situated, from the time said
spirits are distilled, until the said tax shall be paid: Provided, Proviso.
That the tax on all spirits shall be collected at no lower rate than o lower
rate at
the basis of first-proof, and shall be increased in proportion for the basis
of first.
any greater strength than the strength of first-proof. proof.
118. That proof spirit shall be held and taken to be that alco-
13July, 1866, ~ 33.
holic liquor which contains one-half its volume of alcohol of a spe-
Proof spirit, decific gravity of seven thousand nine hundred and thirty-
nine fition of
(.7939) ten thousandths at sixty degrees Fahrenheit; and the Sec-
Secretary of the
retary of the Treasury is hereby authorized to adopt, procure, irda to
audopt
and prescribe for use, such hydrometers, weighing and gauging
hydrometers for
ascertaining the
instruments, meters or other means for ascertaining the strength strength,
&c., and
and quantity of spirits subject to tax, and to prescribe such rules to
prescrib=e rules
and regulations as he may deem necessary to insure a uniform
regulations.
and correct system of inspection, weighing, and gauging of spirits
subject to tax throughout the United States. And in all sales of Gallon
shall be
spirits hereafter made, where not otherwise specially agreed, a lotaken of
first-proof.
gallon shall be taken to be a gallon of first-proof, according to
the foregoing standard set forth and declared for the inspection
and gauging -of spirits throughout the United States.

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13 July, 1866, ~21. 119. That every person, firm, or corporation who
distils or
Distiller, defini- manufactures spirits or alcohol by continuous
distillation from
tion of. grain, who brews or makes mash, wort, or wash, for
distillation or
the production of spirits, shall be deemed a distiller, under this act.
And the making or keeping by any person of grain, mash, wash,
or beer, prepared or fit for distillation, together with the possession
by such person of a still or other apparatus capable of use for distilling,
upon the same premises, shall be deemed and taken as presumptive
evidence that such person is a distiller within the meaning of this act.
13 July, 1866, ~ 22. 120. That every person, firm, or corporation who
rectifies, puriRectifier, defini- fies, or refines distilled spirits or wines by
any process, or who,
tion of. by mixing distilled spirits or wine with any materials,
manufactures any spurious, imitation, or compound liquors for sale,
under
the name of whiskey, brandy, gin, rum, wine, " spirits," or " wine
bitters," or any other name, shall be regarded as a rectifier under
this act.
13 July, 186, ~ 23. 121. That if any person shall carry on the business
of a distiller
Penalty for dis- or rectifier without having paid the special tax, as
required by law,
tilling orrectifyin
ilthout having he shall for every such offence be liable to a fine of not less than
paid the special double the tax imposed upon the spirits distilled, or
double the
tax. special tax due for the spirits rectified by such person or found upon the premises hereinafter mentioned, and to imprisonment
Liquors, stills, for a term not exceeding two years; and all spirituous liquors
the United States. SO distilled or rectified, or owned by such person, or found as hereinafter mentioned, and all materials for making or preparing' the
same, and all vessels containing the same, and all stills or other apparatus capable of being used for distilling, owned by such person or found upon any premises where such business shall be carried on in violation of this section, shall be forfeited to the United States, and may be seized by the collector or deputy collector of the district within which such offence is committed.
13 July, 1866, ~ 24.'122. That every person engaged in, or intending to be engaged in, the business of a distiller or rectifier, shall give notice in writing, subscribed by him, to the assessor of the district within which such business is to be carried on, stating the name or style under which, the name or names, and the place or places of residence of the person or persons by whom, and the place where said business Notice shall be is to be carried on, and whether of distilling or rectifying.
In case given of names
and place of resi- of a distiller, the notice shall also state the kind of
stills, boilers,
dence of persons and other implements to be used, the capacity of each, the name by whom and
place where the or names of the owner or owners of the premises on
which the disbusiness is to be carried on. Distillery is or is to be situated, and if such premises are leased, the terms of the lease. In case of any change in the location, form, capacity, ownership, agency, or superintendence of such distillery, stills, boilers, or other implements, like notice shall be given as aforesaid, within twenty-four hours, of such change. Such person Bond to be given shall also give bond, in form to be prescribed by the Commissioner of Internal Revenue, with sureties approved by the collector of the district, who may approve the same if he shall be satisfied, by affidavits made on said bond, of the sufficiency of said sureties, conditioned that he will comply with all the requirements of the law in relation to distilled spirits. The penal sum of such bond shall not be more than double the amount of the tax on the spirits that can be distilled by such still or stills or other implements during a period of fifteen days. Said collector may refuse to approve said bond when, in his judgment, the location of the distillery is such as would enable the distiller to defraud the revenue; and in the case of such refusal, the distiller may appeal to the Commissioner Of Internal Revenue, whose decision in the matter shall be final. A new bond may be required in case of the death, insolvency, or removal of either of the sureties, or in any other contingency, at the discretion of the collector. Any person failing or refusing Penalty for fail to give the notice or bond hereinbefore required, or giving a false notice or fraudulent notice, shall be liable to the fine and forfeitures provided in
the last preceding section.

123. That no person shall use any still, boiler, or other vessel, 13July, 186., ~ 25.

for the purpose of distilling in any building or on any premises Forbids certain

where beer, lager beer, ale, porter, or other fermented liquors, placesofdistilling.

where vinegar, or ether, are manufactured or produced, or where sugars or sirups are refined, or where liquors of any description are retailed, or any other business is carried on, or in any dwellinghouse; and every person who shall use such still, boiler, or other vessel, for the purpose of distilling, as aforesaid, in any building or other premises where the above specified articles are manufactured, produced, or other business is carried on, or in any dwelling-house, or who shall procure the same to be done, shall forfeit such stills, boilers, or other vessels so used, and all the spirits distilled, and pay a fine of one thousand dollars, or be imprisoned for not more ~than one year, in the discretion of the court; and any person who Notice to be shall manufacture any still, boiler, or other vessel, to be used for given to collector

by manufacturer

the purpose of distilling, shall, before the same is removed from of still, boiler, &c.

the place of manufacture, notify the collector where such still, Where same is boiler, or other vessel is to be used or sent, and by whom it is to be used, &c.

be used, and of its capacity, and the time when the same is to be sent or set up; and no such still, boiler, or other vessel, shall be set up without the permit in writing of the collector for that purpose; and any person who shall set up such still, boiler, or other Permit of colvessel, without first obtaining a permit from the collector of the lecto tor be obtained for setting
district in which such still, boiler, or other vessel is intended to up still. be used, or who shall fail to give such notice, shall pay in either failure. penalty for case the sum of five hundred dollars, and shall forfeit the distilling apparatus thus removed or set up in violation of law: Provided, Proviso. That saleratus may be made or manufactured in any building or Saleratus. on any premises where spirits are distilled: Provided further, Proviso. That any boiler used in generating steam or beating water to be Boiler may be used in such distillery may be located in any other building or located in dian on any other premises to be connected with such still or boiling tubs, by suitable pipes or other apparatus, or the steam from such boiler in the distillery may be conveyed to other premises to be used for manufacturing or other purposes. 124. That every person making or distilling spirits, or owning 13 July, 1, 16, 31. any still, boiler, or other vessel used for the purpose of distilling Requires true spirits, or having such still, boiler, or other vessel so used under to beemact entries his superintendence, either as agent or owner, or using any such still, boiler, or other vessel, shall, from day to day, make, or cause to be made, true and exact entry in a book, to be kept in such form as the Commissioner of Internal Revenue may prescribe, of the number of pounds or gallons of materials used for the purpose of producing spirits; the number of gallons of spirits distilled, the number of gallons placed in warehouse, and the proof thereof, and the number of gallons sold, with the proof thereof,
and the name and place of business or residence of the person to
whom sold; and shall also on the first, eleventh, and twenty-first
days of each month, or within five days thereafter, render to the
assessor or assistant assessor an account in duplicate, taken from
his books in the particulars hereinbefore recited, and verified by
oath, of all the facts occurring after the last day of account preceding.
The entries to be made in the books of the distiller as
aforesaid shall, upon the several days when the returns are made,
as provided, be verified by oath or affirmation of the person or
persons by whom such entries shall have been made, in the presence of
the assessor or assistant assessor, or other proper officer,
who shall append thereto his certificate of the execution of the
same. The owner, agent, or superintendent of any distillery shall,
in case the original entries required to be made in his books by
this act shall not have been made by himself, subjoin to the certificate of
the person by whom they were made the following oath
or affirmation: "I do certify that to the best of my knowledge
and belief the foregoing entries are just and true, and that I have
taken all the means in my power to make them so." Said book
shall always be open for the inspection of any assessor, assistant
assessor, collector, deputy collector, revenue agents, or inspectors,
and any premises where distilling shall be carried on shall be open
Penalty for vio- to said officers, or either of them, at all times. Any
person who
of this section shall violate the provisions of this section shall for every
such
offence be liable to a fine of five hundred dollars. Any person
who shall render an account under the provisions of this section
which shall be false or fraudulent shall be liable to a fine of not
less than five hundred dollars, or to imprisonment not less than
six months.
13 July, 1866, ~34. 125. That the owner, agent, or superintendent of any
distillery
Required to established as hereinbefore provided, shall erect, in a room or building to be provided and used for that purpose, and for no other, two

or more receiving cisterns, each to be at least of sufficient capacity to hold all the spirits distilled during the day of twenty-four hours, into one of which shall be conveyed each day all the spirits manufactured in said distillery during that day; and such cisterns shall be so constructed as to leave an open space of at least three feet between the tops thereof and the floor or roof above, and of not less than eighteen inches between the bottoms thereof and the floor below, and shall be separated in such a manner as will enable the inspector to pass around the same, and shall be connected with the outlet of the stills, boilers, or other vessels used for distilling, by suitable pipes or other apparatus so constructed as always to be exposed to the view of the inspector; such cisterns and the room in which they are contained shall be in charge of and under the lock and seal of the inspector; and on the third day after the spirits are conveyed into such cisterns the same shall be drawn off into casks or other packages, under the supervision of the inspector, and shall be immediately inspected, gauged, proved, and the casks or packages marked as herein provided, and be removed directly to the bonded warehouse before mentioned: Provided, That the spirits may be drawn off from said cisterns at any time previous to the third day, if so desired by the owner, agent, or superintendent of such distillery; and all locks and seals required by law provided by Secretary Treasury shall be provided by the Secretary of the Treasury, at the expense of the owner of the distillery or warehouse, and the keys shall...
always be in the custody of the inspector or assistant inspector, or the officer having charge of the distillery or warehouse.

126. That the owner or owners of any distillery shall provide at his or their own expense a warehouse suitable for the storage Required to proof bonded spirits, of [his or] their own manufacture only; or he or stodrage. houefor they may provide a secure room in a suitable building, to be used as such warehouse, but no dwelling-hose shall be used for such purpose; and no door, window, or other opening shall be made or permitted in the walls thereof, leading to any other room or building used for any other purpose, or into the distillery; and after a bond has been given, as hereinafter provided, such ware- To be bonded house or room, when approved by the Secretary of the Treasury, warehouse when on rework of the district collector, is hereby declared to be a approved. bonded warehouse of the United States, and shall be used only for the storing of spirits manufactured by the owner, agent, or superintendent of such distillery, and shall be under the custody of the inspector as hereinafter provided; and shall be kept locked up by the proper officer in charge, at all times, except when he shall be present; and the tax on the spirits stored in such warehouse shall be paid before removal from such warehouse, unless removed in pursuance of law. And the owner or owners of such Owner of the t bond. warehouse shall execute a general bond to the United States with two or more sureties, to be approved by the collector; and such bond shall be for not less than the amount of taxes on the spirits to be covered thereby, and in such form, and containing such conditions, as shall be approved by the Secretary of the Treasury, and shall be changed or renewed from time to time in regard to
the amount and sureties thereof, as the collector, with the approval of the Secretary of the Treasury, may require.

127. That the owner or owners of any distillery or oil refinery may provide, at his or their own expense, a warehouse, in conformity with such regulations as the Secretary of the Treasury may prescribe; and such warehouse, when approved by the collector, is hereby declared a bonded warehouse of the United States, and shall be used only for storing distilled spirits, or refined coal oil, or naphtha, and to be under the custody of the collector or his deputy. And the duty on the spirits, coal oil, or naphtha stored in such warehouse shall be paid before it is removed from such warehouse, unless removed in pursuance of law.

128. That general bonded warehouses, for the storage of spirits or other merchandise allowed by law to be placed in bond to secure the payment of the internal revenue tax thereon, or the warehouses. exportation thereof, may be established under such rules and regulations and upon the execution of such bonds as the Secretary of the Treasury may prescribe, and shall be in the immediate custody of storekeepers who shall be appointed for that purpose, whose compensation shall be paid monthly to the collector of the district by the owners or proprietors of such warehouse, and shall not exceed the rates which may be allowed to storekeepers of bonded warehouses established under the laws and regulations relating to customs: Provided, That any article manufactured in a bonded warehouse established under the one hundred and sixyeighth
section of the internal revenue act of June thirtieth, eighteen hundred and sixty-four, and located in any of the Atlantic States, may be removed therefrom for' transportation to a customs bonded warehouse at any port on the Pacific coast of

the United States, for the purpose only of being exported therefrom, under such rules and regulations and upon the execution of such bonds or other security as the Secretary of the Treasury may prescribe.

13 July, 1866, ~ 29. 129. That there shall be appointed by the Secretary of the Treasury an inspector for every distillery established according to pointed for every law, who shall take an oath faithfully to perform his duties; and who shall take an account of all the meal and vegetable pr'ductions or other substances to be used for the purpose of producing spirits, when put into the mash tub or otherwise used; and shall inspect, gauge and prove all the spirits distilled, under such rules and regulations as may be prescribed by the Commissioner of Internal Revenue; and shall take charge of the bonded warehouse established for the distillery in conformity to law; and such warehouse shall be in the joint custody of such inspector and the owner thereof, his agent or superintendent; and when any spirits shall be placed in such warehouse, an entry therefor, in such form as shall be prescribed by regulations, shall immediately be made and signed by the owner of said spirits, and shall have indorsed thereon a certificate of the inspector that the spirits mentioned have been duly inspected and received in said warehouse, and
such entry and certificate shall be filed with the collector of the district; and said inspector shall not engage in any other business while employed as an inspector, and shall be paid five dollars per day for the time during which he is engaged; and the amount of compensation thus paid for inspection shall be assessed by the assessor upon the distiller, and returned to the collector monthly for collection; and, in addition to the above compensation, such inspector shall receive such fee as may be prescribed by the Commissioner of Internal Revenue for each and every proof gallon of distilled spirits inspected by him and removed to the bonded warehouse, which shall be paid by the distiller or owner of the spirits; but no compensation shall be allowed to such inspector for more than one inspection of such Assistant In spirits. And in case the duties of such inspector shall be greater inspector to be appointed in certain at any time than he can perform, upon the joint application of the cases. inspector and owner of such distillery, the Secretary of the Treasury may appoint an assistant inspector; and upon the refusal of the distiller to join in such application, the collector shall decide as to such necessity; and such assistant inspector shall qualify in the same manner and be subject to the same penalties as the inspector, and he shall be paid in the same manner as the inspector, at a rate not exceeding the sum of three dollars per day while so employed; and in case of disagreement as to the necessity of retaining the services of such assistant, between the owner of the distillery and the inspector, the collector shall decide as to such necessity, and his decision in the matter shall be final.

And in case of absence by sickness, or from any other cause, of such inspector or assistant, the collector may designate a person to take temporary charge of such distillery and warehouse, who shall during such absence perform the duties, receive the same rate of pay, and be paid in the same manner, as said inspector or assistant for the time he may be so employed: Provided,
That the

owner, agent, or superintendent of any distillery who shall use,
mission. cause or permit to be used, any materials for the purpose of
producing spirits, or shall distil or remove any spirits in the ab

ence of the acting inspector or assistant, without permission
anted by the collector of the district, shall forfeit and pay
double the amount of taxes on the spirits so produced, distilled,
or removed, and, in addition thereto, be liable to a fine of one
thousand dollars, to be recovered in the manner provided for other
penalties: Provided further, That any person who shall ship, Penaltyfor
shiptransport or remove any spirituous or fermented liquors or wines,
without proper
under any other than the proper name or brand known to the brand.
trade as designating the kind and quality of the contents of
the casks or packages containing the same, or who shall cause
the same to be done, shall forfeit the same, and shall, on conviction
thereof, be subject to and pay a fine of five hundred dollars.
130. That there shall be appointed by the Secretary of the 13July, 1866,
~30.
Treasury, in every collection district where the same may be ne-
General inspeccessary, one or more general inspectors of spirits, who shall be en-
tors
titled to receive such fee as may be prescribed by the Commissioner
of Internal Revenue for each and every proof gallon gauged and
proved by him, to be paid by the owner of the spirits; and any
owner, agent, or superintendent of any distillery or bonded warehouse
who shall refuse to admit an inspector upon such premises,
so far as it may be necessary for the performance of his duties,
or who shall obstruct an inspector in the performance of his duties,
shall forfeit and pay the sum of five hundred dollars, to be recovered in
the manner provided for recovery of other penalties imposed by this act.
131. That all spirits distilled shall, before the same are re-

moved to the bonded warehouse, be inspected, gauged, and proved
Inspection, gauging by the inspector appointed for that purpose, after the
same has ng, and branding been drawn into casks or packages, each of
not less capacity than
twenty gallons, wine measure, and said inspector shall mark by
cutting, branding, or otherwise, upon the cask or package containing
such spirits, in a manner to be prescribed by the Commissioner
of Internal Revenue, the quantity and proof of the contents of
such cask or package, with the date of inspection, the collection district,
the name of the inspector and the name of the distiller, and also the
number of each cask in progressive order, such
progressive number, for every distiller, to begin with number
one with the first cask or package inspected after this act takes
effect, and subsequently with number one with the first cask inspected
on or after the first day of January, in each year, and no
two or more casks warehoused in the same year by the same distiller
shall be marked with the same number, and the officer in charge
of the warehouse shall refuse to allow any cask of spirits to be taken
out therefrom which has not marked thereon all the several particulars
aforesaid, and in the manner required by law. And the Inspector to
make return to
inspector or other revenue officer in charge of any distillery shall
collector and as make a prompt return of all spirits inspected by him in
accordance sessor.
with the provisions of law, and the name of the distiller, to the collector,
and a duplicate thereof to the assessor of the district; and
any person who shall fraudulently evade or attempt fraudulently the payment of the tax upon any spirits distilled as aforesaid, by changing any marks upon any such cask or package,
or in any other manner whatever, or who shall fraudulently put

into such cask or package spirits of greater strength than that inspected and certified to by the inspector, shall pay double the amount of tax on each proof gallon of the quantity of such spirits,

Inspector subject to be assessed and collected as in case of other taxes, and forfeit to penalty in cer- and pay as a penalty the additional sum of five hundred dollars for each cask or package so altered or changed, to be recovered as provided by law; and any inspector, assistant inspector, or officer temporarily in charge of any distillery, who shall conspire with the proprietor of any distillery or with any other person or persons to defraud the United States of the revenue or tax arising from distilled spirits or any part thereof, or who shall, with intent to defraud the United States of such revenue or tax, make any false or fraudulent entry, certificate, or return, or place any false or fraudulent mark upon any cask or package, shall, on Conviction thereof, pay a fine of not less than one thousand nor more than five thousand dollars, and be imprisoned for not less than two nor more Penalty for frau- than five years; and any person who shall fraudulently use any dulently using purchasing, or sell- cask or package bearing inspection marks, for the purpose of selling any cask, &c., ing any other spirits than that so inspected, or for selling spirits marks. of a quantity or quality different from that so 'inspected, shall be imprisoned for a term of six months, or shall pay a fine of one hundred dollars for each cask or package so used, in the discretion of the court; and any person who shall knowingly purchase or
sell, with inspection marks thereon, any cask or package, after the same has been used for distilled spirits, or who shall fraudulently omit to erase or obliterate the inspection marks upon any such package or cask at the time of emptying the same, shall forfeit and pay the sum of two hundred dollars for every cask so purchased or used, or on which the marks are not so obliterated. And any of a fraudulent inspector's person who shall, with fraudulent intent, use any brands or plates upon any cask or package containing or purporting to contain distilled spirits, or who shall knowingly make or use any counterfeit or spurious brand or plate upon any cask or package of distilled spirits, as aforesaid, shall be deemed guilty of a felony, and, on conviction thereof, shall pay a fine of one thousand dollars and be imprisoned for not less than two nor more than five years, and such cask or package, with its contents, shall be forfeited to the United States. And any inspector who shall permit any person not employed by him to use any of his brands or plates, or who shall negligently or wilfully leave such brands or plates where they can be used by any other person than those who may be in his employ, shall pay a fine not exceeding one thousand dollars, in the discretion of the court. And any inspector who shall employ any owners agent, or superintendent of any distillery or warehouse under his supervision, or who shall employ any person in the service of such owner, agent, or superintendent, to use his plates or brands, or to discharge any of the duties imposed by law upon such inspector, shall, for each offence so committed, be subject to the fine last mentioned.

13 July, 1866, ~ 37. 132. That every owner, agent, or superintendent of any distillery shall, at all times when required, supply all assistance, lights, be inspected. ladders, tools, staging, or other things necessary for inspecting the premises, stock, tools, and apparatus, belonging to such person,
and' shall open all doors, and open for examination all boxes, packages, and all casks, barrels, and other vessels not under the control of the inspector, when required so to do by afiy duly authorized officer, under a penalty of two hundred dollars for any refusal or neglect so to do.

133. That any spirits or other merchandise may be removed 13 Jnuly, 1866, ~41.
from bonded warehouse, for the purpose of being exported, upon the order of the superintendent of exports for the port whence the bondedwarehouse spirits are to be exported; and such order shall state the port to for which such spirits are to be shipped, and the name of the vessel, "DrawbVack,' p~21?
and also the number of proof gallons, and the marks of the packages or casks; and such spirits or other merchandise shall be branded Bond to be exe" U. S. bonded warehouse, for export," and shall be put on board of the vessel in or by which they are to be exported, by an officer under direction of the superintendent of exports, and placed under the supervision of an officer of the customs, after a bond with good and sufficient sureties shall have been given in such form and containing such conditions as the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury, may prescribe. And such bond shall be cancelled upon the presentation Cancellation of the proper certificate that said spirits have been landed at the bond. port named in said bond, or at any other port wthout the jurisdiction of the United States, or upon satisfactory proof that after shipment the
spirits have been lost. And at any port where there shall be no superintendent of exports, all the duties and services required of superintendents of exports and drawback shall devolve upon and be performed by the collector of internal revenue designated to have charge of exportation.

134. That any person who shall remove any distilled spirits 13July, 1866,~45.

from the place where the same are distilled, otherwise than into a bonded warehouse as provided by law, shall be liable to a fine of provided by law.

double the amount of the tax imposed thereon, or to imprisonment for not less than three months. All distilled spirits so removed, and all distilled spirits found elsewhere than in a bonded warehouse, not having been removed from such warehouse according to law, and the tax imposed by law on the same not having been paid, shall be forfeited to the United States, or may, immediately upon discovery, be seized, and, after assessment of the tax thereon, may be sold by the collector for the tax and expenses of seizure and sale. And proceedings upon such seizure shall be according to existing provisions of law in relation to distraint, and in conformity with any regulations which shall be made by the Commissioner of Internal Revenue. And the burden of proof shall be upon the claimant of said spirits to show that the requirements of law in regard to the same have been complied with. And any person who shall aid or abet in the removal of distilled spirits from any distillery otherwise than to a bonded warehouse as provided by law, or shall aid in the concealment of such spirits so removed, shall be liable, on conviction thereof, to a fine of not less than two hundred nor more than one thousand dollars, or to imprisonment for not less than three nor more than twelve months. And any person who shall remove, or shall aid or abet in the removal of any distilled spirits from any bonded warehouse, other than is allowed by law, shall be liable to a fine of not more than one thousand dollars, or to imprisonment for not less than three nor more than
twelve months.
13 July, 1866, ~ 40.
135. That any distilled spirits which have been inspected, May
gauged, proved, and marked by the inspector, according to the without
provisions of law, may be removed without the payment of tax of tax
from bonded
from the bonded warehouse owned by the distiller, under such by
distiller, under
rules and regulations, and upon the execution of such transporta- tribed regulao

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tion bonds or other security, as the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury, may prescribe, and may be transported to any general bonded warehouse used for the storage of distilled spirits, established under the internal revenue laws and regulations, after having been branded as follows: "U. S. bonded warehouse, district,: for transportation to - district,."
(inserting in each case the number of the district and name of the State;) and immediately after the arrival of such distilled spirits at the district of the collector to which it has been transferred, it shall again be inspected and placed in a bonded warehouse; and Tax to be paid the tax shall be paid on the difference between the number of proof gallons as stated in the bond given at the place of shipment and the number received at the warehouse, less the allowance for leakage as established by the regulations of the Commissioner of Internal Revenue; and except for actual destruction by unavoidable
accident, by the elements, or by the public enemy, no other
Enterd in a gen- allowance for loss shall be made; and any distilled
spirits entered
oral bonded ware-
house subject to in a general bonded warehouse shall be subject to such
rules and
rules, and charge- regulations as the Commissioner of Internal Revenue
may preable with costs,
&c., same as imr scribe, and be chargeable with the same costs and
expenses, in all
ported goods respects, to which imported goods deposited in public
store or
bonded warehouse may be subject, and shall be in charge of a
storekeeper, to be appointed by the Secretary of the Treasury,
who, with the owner and proprietor of the warehouse, shall have
the joint custody of all the distilled spirits so stored in said warehouse,
which shall be at the risk of the owner of the said spirits;
and all labor on the same shall be performed by the owner or
proprietor of the warehouse, under the supervision of the officer
in charge of the same, and at the expense of said owner or proprietor.
And the same fees shall be paid for the execution of all
papers, instruments, and documents relating to the exportation of
any spirits or other merchandise,'as are charged to exporters for
like services in the custom-house; and all expense and services
required in the removal, transfer, and shipment of the same for
exProviso, with- port shall be paid by the owner thereof: Provided, That
any disdrawal fromwarehouse. tilled spirits may be withdrawn from a
bonded warehouse, after
having been inspected and gauged by the proper officer, and after
the payment to the collector of internal revenue for the district in
which the warehouse is situated of the tax imposed by law; and
when so delivered, shall be branded "U. S. bonded warehouse,
tax paid;" or may be removed from said warehouse without the
payment of the tax for the purpose of being exported, or for the
purpose of being rectified, or re-distilled, canned, or put into other packages, after the quantity and proof of the spirits to be removed have been ascertained and' inspected as required by law, under such rules and regulations and the execution of such bonds or other security as the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury, may prescribe; but such removal of bonded — spirits for the purpose of being rectified, re-distilled, or put into other packages, shall be allowed but once on the same spirits; and all spirits so removed for re distillation, rectification, or change of package, shall be returned to the same warehouse, and shall again be inspected; and the tax shall be paid to the said collector on any deficiency or reduction beyond

three per cent. And upon spirits removed under bond for the purpose of being re-distilled or rectified, or change of package as redistillation. aforesaid, and upon which an allowance shall have been made, as herein provided, the duty upon such allowance shall be paid, together with the taxes imposed by law upon such spirits, in case such spirits shall be withdrawn for consumption or sale, or for transportation without being exported. And no drawback shall be allowed on any distilled spirits on which the tax has been paid; has been paid. but nothing in this section shall be so construed as to prevent the manufacture in bond for exportation, without the payment of. taxes, of medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, as provided by'law.
136. That all distilled spirits, and all distilled or refined coal 30 June, 1864, C61.

oil, distillate, benzine or benzole, and naphtha, upon which an excise duty is imposed by law, may, after being inspected, gauged, colo,
tilled spirit,
proved, and marked by the inspector according to the provisions that,
may be removed without
of this act, be removed, without payment of the duty, under such
payment of duty
rules and regulations, and upon the execution of such transporta-
under
tion bonds or other security as the Secretary of the Treasury may
prescribe. The said spirits, oil, or naphtha so removed shall be

one to another

transferred directly from the distillery or refinery to bonded bonded
warehouse
warehouse, established in conformity with law and treasury regulations,
and may be transported from such warehouse to any one
other bonded warehouse used for the storage of distilled spirits,
coil, or naphtha. And after the arrival of such distilled
Reinspection
payment of duty
spirits, coal oil, or naphtha at the bonded warehouse within the required
on any
district of the assessor to which it has been transferred, it shall deficiency
beyond
the allowance for
be again inspected, and the duty shall be assessed and paid on leakage.
any deficiency or reduction of the number of proof gallons
beyond such allowance for leakage as may be established by the
regulations of the Commissioner of Internal Revenue, received at
the warehouse, from the number of proof gallons as stated in the
bond given at the place of shipment. And any distilled spirits, penses
chargeable
cal oil, or naphtha in the public warehouses shall be subject to same as
on imported goods dethe same rules and regulations, and be chargeable
with the same posited in bonded
costs and expenses in all respects, to which imported goods de-
warehouse.
posed in public store or bonded warehouse may be subject; and
spirits, oil, or
shall be in charge of a proper officer, to be designated by the naphthdy
ofin the
Secretary of the Treasury, who, with the owner and proprietor of while
in a boaded
warehouse, and at
the warehouse, shall have the joint custody of all the distilled the risks of
the
spirits, oil, or naphtha so stored in said warehouse, which shall be
owner.
at the risk of the owner of the said spirits, oil, or naphtha. And Owner
to pay
all labor on the same shall be performed by the owner or pro- upon
goods in
prietor of the warehouse, under the supervision of the officer in bonded
warehouse
charge of the same, and at the expense of said owner or proprietor of the
warehouse; and the same fees shall be paid for exports as are charged to
exporters for like services in the customhouse. And no drawback shall
in any case be allowed on any be allowed.

distilled spirits, coal oil, or naphtha, upon which an excise duty
shall have been paid, either before or after it shall have been
placed in a bonded warehouse.: Provided, That any distilled, Distilled
spirits,
spirits, coal oil, or naphtha may be withdrawn from the bonded coal oil,
or na-ith
tha, may be with warehouse after payment, to the collector of internal revenue for drawn from bonded warehouse un the district in which the warehouse is situated, of the duty im- dert certain cur au posed by law, or may be removed without payment of the duty statu ces.

for the purpose of being exported, or for the purpose of being reaistilled or canned for export, after the quantity and proof of the spirits, oil, or naphtha to be removed has been ascertained and inspected according to the provisions of law, under such rules and regulations and the execution of such bond or other security as Spirits, &c., re- the Secretary of the Treasury may prescribe. And any spirits, moved for distillation to be returned' oil, or naphtha so removed for distillation shall be returned to the warehouse and shall be again inspected, and the duty shall be and again inspected. paid to the said collector on any deficiency of the allowance for loss by redistillation established by the Commissioner of Internal Revenue, in the number of proof gallons received at the warehouse for the purpose of being exported, as Medicines, &c., aforesaid. And nothing in this section'shall be construed to premay be manufacturead for exporta- vent the manufacture for exportation, without payment of duty, tion without pay- of medicines, preparations, compositions, perfumery, cosmetics, meat of duty. cordials, and other liquors manufactured wholly or in part of domestic spirits, as provided for in this act.
13 July, 1866, ~ 42. 137. That any person or persons wh6 shall execite or sign
Penalty for exe- any false or fraudulent bond, permit, entry, or other document,
any false or frau-signing required by law or regulations; or who shall fraudulently procure
dulent bond, per- the same to be executed; or who shall connive at the execution theremit, &C. of, by which the payment of any internal revenue tax or duty shall be evaded, or attempted to be evaded, or which shall be executed, or purport to be executed, for the purpose of placing in, or withdrawing from, any bonded warehouse any spirits or other merchandise for any purpose whatever, or which shall in any way be used or attempted to be used in fraud of the internal revenue laws and regulations, on conviction thereof, shall forfeit all property in such spirits or other merchandise to which such instrument relates, or purports to relate, and shall be imprisoned for a term not less than one nor more than five years, at the discretion of the court.

13 July, 1866, ~35. 138. That any person who shall knowingly and fraudulently
Penalty. use any false weights or measures in ascertaining, weighing, or measures. htor measuring the quantities of grain, meal, or vegetable materials, molasses, beer, or other substances to be used for distillation, or who shall fraudulently make false record of the same, or who shall destroy or tamper with any locks or seal which may be placed on any cistern, rooms, or buildings, by the duly authorized officers of the revenue, shall on conviction thereof be imprisoned for the term of two years, and pay a fine not exceeding one thousand dollars, in the discretion of the court; and any person who shall tse any molasses, beer, or other substances, whether fermented on the premises or elsewhere, for the purpose of producing spirits, before an
account of the same shall have been registered in the proper record book 
provided for this purpose, shall forfeit and pay the sum 
of one thousand dollars for each and every offence so committed 
13 July, 1866, ~39. 139. That any person or persons who shall add, or 
cause to be 
Penality for add- added, any ingredients to any spirits before the tax 
imposed by 
law shall have been paid thereon, for the purpose of creating a 
fictitious proof, shall, upon conviction, be subject to a fine of one 
thousand dollars for each cask or package so adulterated, and be 
imprisoned for not less than one nor more than two years, in the 
discretion of the court, and such cask or package, with its contents, shall 
be forfeited to the United States.

140. That every rectifier or wholesale dealer in distilled spirits 13 July, 
1866, ~ e6. 
shall enter, daily, in a book or books kept for the purpose, under Entries 
to, be 
made in a book of 
such rules and regulations as the Commissioner of Internal Reve-
number of gallons 
nue may prescribe, the number of proof gallons of spirits purchased 
received, &e. 
or received, of whom purchased and received, and the number of 
proof gallons sold or delivered; and every rectifier or wholesale 
Penalty for 
dealer who shall neglect or refuse to keep such record shall for- failur~ 
feit all spirits in his possession, together with the apparatus, tools, 
and implements used, and be subject to a fine of five hundred 
dollars, or imprisonment for not less than six months nor more
than one year, in the discretion of the court. And every rectifier shall
mark with a stencil-plate on each package of five gallons
or more of distilled or rectified spirits sold by him, his name and
place of business.
141. That all boilers, stills, or other vessels, tools, and imple-
ments, used in distilling or rectifying, and forfeited under any of
the provisions of this "act, and all condemned material, together be sold
at public
with any engine or other machinery connected therewith, and all auction.
empty barrels, and all grain or other material suitable for distillation,
shall, under the direction of the court in which the forfeiture
is recovered, be sold at public auction, and the proceeds thereof,
after deducting the expenses of sale, shall be disposed of according to
law. And all spirits or spirituous liquors which may be Forfeitedliquors
forfeited under the provisions of this act, unless herein otherwise by
Commissioner.
provided, shall be disposed of by the Commissioner of Internal
Revenue as the Secretary of the Treasury may direct. And the
Certaindistillers
Commissioner of Internal Revenue is hereby authorized, with te may be
approval of the Secretary of the Treasury, to exempt distillers
of brandy from apples, peaches, or grapes exclusively, from such
of the provisions of this act relating to the manufacture of spirits
as in his judgment may seem expedient. And any word or words Words
person
ator persons to. inin any and all parts of this act, and of all acts to which
this act is elude  paettrnr
additional, indicating or referring to person or persons, shall be ships,
&c.
taken to include partnerships, firms, associations, bodies corporate
or politic, or any other party whatsoever, when not otherwise
designated, or manifestly incompatible with the intent thereof.
142. That any person owning any distilled spirits intended for 13 July, 186, ~43. sale, manufactured prior to the time when this act takes effect, Ownerofcertain exceeding fifty gallons altogether, shall tnotify in writing the col- collector to gauge lector of the district wherein such spirits may be stored, held, or the same. owned, within sixty days thereafter, to gauge and prove the same; and upon the receipt of said notice the collector shall cause said Said spirits to be gauged and spirits to be gauged and proved, and the casks or packages con- taining the same to be marked by the inspector in the following manner: Manufactured prior to, 186-. - -, Inspector, District. Inspected -, 186-. And no spirits so manufactured, held, or owned, shall be gauged, rottobeganged, proved, or marked in any cistern or other stationary vessel, but &C., in lrns,&o. shall be gauged, proved, and marked only in barrels, casks, or

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In leach-tubs to packages in which the same shall have been placed; and the be estimated quantity held in leach-tubs shall be estimated by the inspector, and when drawn off into packages, shall be gauged and marked
Collector to for- as herein provided. Upon the receipt of the return the collector
ward copy of return to Commis- shall immediately forward to the Commissioner of Internal Revesioner.. nce a copy thereof; and any person holding or owning such Penalty for neg- spirits, and refusing or neglecting to notify the collector, as in this lect or refusal to notify collector. section provided, shall forfeit the same and pay the sum of five hundred dollars, to be collected in the manner provided by law for Spirits found on the collection of other penalties. No distilled spirits on which the distillery premises after payment of tax has been paid shall be stored or allowed to remain on any distax to be forfeited. tillery premises, under the penalty of a forfeiture of all spirits so When remSved found. And all spirits, after being removed from the original from original package to be re- package in which they were inspected and gauged into other packages for purposes of rectification, redistillation or change of proof, shall again be inspected and gauged and properly branded; Ab.ence of and the absence of an inspector's brand shall be taken and held brand thereon cause for forfeit- as sufficient cause or evidence upon which any spirits so found otire. may be forfeited. And any person who shall change the character Penalty for changiDg thechar- of any spirits, either by rectification, mixing, or otherwise, after
ecter of spirits

after inspection, they have been duly inspected and marked, as hereinbefore provided, and place the same in other packages for consumption or brandage sale without first stamping or branding upon such package, in such manner as the Commissioner of Internal Revenue may prescribe, the word ("Rectified," shall forfeit such spirits, and the

By whom the same may be seized by the collector or deputy collector of the

same may be seized. district where such spirits may be found, or by such other collector or deputy collector as may be specially authorized by the

Penalty for fraud- Commissioner of Internal Revenue for that purpose.

And any

ulently branding, &.ntly brand. person who shall so brand any package containing spirits, knowing the taxes thereon have not been paid, shall forfeit such spirits,

and be deemed guilty of a misdemeanor, and upon conviction shall be imprisoned for not more than two years, at the discretion of the court.

4. FERMENTED LIQUORS.

13 July, 1866, ~48. 143. That there shall be paid on all beer,-lager beer, ale, porter,

Tax on: beer, and other similar fermented liquors, by whatever name such lager ber, ale, quors may be called, a tax of one dollar for every barrel containing porter, and other similar fermented not more than thirty-one gallons; and at a like rate for any other liquors. quantity or for any fractional part of a barrel which shall be brewed or manufactured and sold, or removed for consumption or sale, within the United States; which tax shall be paid by the owner, agent or superintendent of the brewery or premises in
which such fermented liquors shall be made, in the manner and
Mode of reckoning at the time hereinafter specified: Provided, That
fractional parts
ing fractional parts of a barrel shall be halves, quarters, sixths, and
eighths; and any
fractional part of a barrel containing less than one-eighth shall be
accounted one-eighth; more than one-eighth and not more than
one-sixth, shall be accounted one-sixth; more than one-sixth and
not more than one-quarter, shall be accounted one-quarter; more
than one-quarter and not more than one-half, shall be accounted
one-half; more than one-half and not more than one barrel, shall be
accounted one barrel; and more than one barrel and not more
than sixty-three gallons, shall be accounted two barrels, or a
hogshead.

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144. That every brewer shall, before commencing or continuing 13
July, 1866, 46.
business after this act takes effect, file with the assistant assessor
Brewer required
of the assessment district in which he shall design to carry on his to file
notice before
business, a notice in writing, stating therein the name of the per-
son, company, corporation, or firm, and the names of the members
of any such company or firm, together with the place or places of
Contents of no residence of such person or persons, and a description of
the tie.
premises on which the brewery is situated, and of his or their title
there to, and the name or names of the owner or owners thereof;
and also the whole quantity of malt liquors annually made and
sold or removed from the brewery for two years next preceding
the date of filing such notice.

145. That every brewer shall execute a bond to the United States, to be approved by the collector of the district, in a sum equal to twice the amount of tax which, in the opinion of the assessor, said brewer will be liable to pay during any one month, Renewed on the first which bond shall be renewed on the first day of May in each year, and shall be conditioned that he will pay, or cause to be paid, as herein provided, the tax required by law on all beer, lager beer, ale, porter, and other fermented liquors aforesaid made by him, or for him, before the same is sold or removed for consumption or sale, except as hereinafter provided; and that he will keep, or cause to be kept, a book in the manner and for the purposes specified, which shall be open to inspection by the proper officers as by law required, and that he will in all respects faithfully comply, without fraud or evasion, with all requirements of law relating to the manufacture and sale of any malt liquors before mentioned: Provided, That no brewer shall be required to pay a special tax as a wholesale dealer, by reason of selling at wholesale, at a place other than his brewery, malt liquors manufactured by him.

146. That every person owning or occupying any brewery or premises used, or intended to be used, for the purpose of brewing or making such fermented liquors, or who shall have such premises under his control or superintendence as agent for the owner or oc-
he shall enter the

cupant, or shall have in his possession or custody any brewing quantity, and

c., of materials, utensils, or apparatus, used or intended to be used on fermented liquors made; also, the

said premises in the manufacture of beer, lager beer, ale, porter, quantity sold or

or other similar fermented liquors, either as owner, agent, or super-

septio for sale intendent, shall, from day to day, enter 6 or cause to be entered, in said book to be at all times open to

a book to be kept by him for that purpose, the kind of such fer-

mented liquors, the description of packages, and number of barrels sold or

and fractional parts of barrels of fermented liquors made, and also the quantity sold or removed for consumption or sale, and shall also, from day to day, enter or cause to be entered, in a separate book to be kept by him for that purpose, on [an] account of all material by him purchased for the purpose of producing such fermented liquors, including grain and malt; and shall render to said assessor, or assistant assessor, on or before the tenth day of each month, a true statement in writing, taken from his books, of the whole quantity or number of barrels and fractional parts of barrels of fermented liquors brewed and sold, or removed for consumption or sale, during the preceding month; and shall verify, or cause to be verified, the said statement, and the facts therein set forth, by oath or affirmation to be taken before the assessor or assistant assessor of the district, according to the form required by law, and

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shall immediately forward to the collector of the district a duplicate of said statement, duly certified by the assessor or assistant assessor. And said books shall be open at all times for the inspection of any assessor or assistant assessor, collector, deputy collector, *inspector, or revenue agent, who may take memorandums and transcripts therefrom.

13 July 1866, 50 147. That the entries made in such books shall, on or before the Entries to be verified by oath tenth day of month, or affirmation of on or before the person or persons by whom such entries shall have been made, which oath or affirmation shall be written in the end of such entries, and be certified by the officer administering the same, and shall be in form as follows: "I do swear (or affirm) that the foregoing entries were made by me, and that they state truly, according to the best of my knowledge and belief, the whole quantity of fermented liquors brewed, the quantity sold, and the quantity removed from the brewery owned by -, in the county of -. And further, that I have no knowledge of any matter or thing, required by law to be stated in said entries, which has been omitted therefrom." Apd the owner, agent, or superintendent aforesaid, shall also, in case the original entries made in his books shall not have been made by himself, subjoin thereto the following oath or affirmation, to be taken in manner as Form of oath. aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries fully set forth all the matters therein required by law, and that the same are just and true, and that I have taken all the means in my power to make them so."

13 July, 1866, ~ 52. 148. That the Commissioner of Internal Revenue shall cause to Stamps to be be prepared, for the payment of the tax aforesaid, suitable
stamps
furnished denoting
the amount of tax, denoting the amount of tax required to be paid on the hogshead,
ywhich hall be sold barrels, and halves, quarters, sixths, and eighths of a barrel of
by collectors to brewers only. such fermented liquors, and shall furnish the same to the collectors of internal revenue, who shall each be required to keep on hand, at all times, a supply equal in amount to two months' sales thereof, if there shall be any brewery or brewery warehouse in his district, and the same shall be sold by such collectors only to Account of such the brewers of their districts, respectively; and such collectors stamps to be kept shall keep an account of the number and values of the stamps sold by collector.
Deduction al- by them to each of such brewers, respectively; and the Commissioner of Internal Revenue shall allow upon all sales of such stamps to any brewer, and by him used in his business, a deIncluded in esti- duction of seven and one-half per centum. And the amount paid sioag comm"is into the treasury by any collector on accouiat of the sale of such stamps to brewers shall be included in estimating the commissions of such collector and of the assessor of the same district.
13 July, 1866, ~ 53. 149. That every brewer shall obtain, from the collector of the Stamps required district in which his brewery or brewery warehouse may be sitto be affixed to the uated, and not otherwise, unless said collector shall fail to furspigot-hole or tap of every hogshead, nish the same upon application to him, the proper stamp or stamps, barrel, &c. and shall affix upon the spigot-hole or tap (of which there
shall
be but one) of each and every hogshead, barrel, keg, or other receptacle, it which any fermented liquor shall be contained, when sold or removed from such brewery or warehouse, a stamp denoting the amount of the tax required upon such fermented liquor, in such a way that the said stamp or stamps will be destroyed upon the withdrawal of the liquor from such hogshead, barrel, keg, or other vessel, or upon the introduction of a faucet or other instru

Page 87

ment for that purpose; and shall also, at the time of affixing such Cancellation of stamp or stamps as aforesaid, cancel the same by writing or im- cme. printing thereon the name of the person, firm, or corporation by whom such liquor may have been made, or the initial letters thereof, and the date when cancelled. Every brewer who shall Penalty for negrefuse or neglect to affix and cancel the stamp or stamps required by law in the manner aforesaid, or who shall affix a false or fraudulent stamp thereto, or knowingly permit the same to be done, shall be liable to pay a penalty of one hundred dollars for each barrel or package on which such omission or fraud occurs, and shall be liable to imprisonment for not more than one year.

150. That every brewer shall mark or cause to be marked, in 13July, 1866, ~55.
such manner as shall be prescribed by the Commissioner of In- to be maeryked i ternal Revenue, upon every hogshead, barrel, keg, or other vessel manner prescribed before sale or recountaining the fermented liquor made by him, before it is sold or moval.

removed from the brewery, or brewery warehouse, or other place
of manufacture, the name of the person, firm, or corporation by
whom such liquor was manufactured, and the place where the same
shall have been made; and any person, other than the owner thereof,
Penalty for inor his agent, who shall intentionally remove or deface such
mark tentionallyremovtherefrom, shall be liable to a penalty of fifty
dollars for each marks.
cask from which the mark is so removed or defaced.
151. That the owner, agent, or superintendent of any brewery,
vessels, or utensils used in making fermented liquors, who shall 13JUly,
 evade or attempt to evade the payment of the tax thereon, or vienatolty
 for any
fraudulently neglect or refuse to make true and exact entry and neglect,
or refusaL
 report of the same in the manner required by law, or to do or
cause to be done any of the things by law required to be done by
him as aforesaid, or who shall intentionally make false entry in
said book or in said statement, or knowingly allow or procure the
same to be done, shall forfeit, for every such offence, all the liquors
made by him or for him, and all the vessels, utensils, and apparatus
used in making the same, and be liable to a penalty of not less
than five hundred nor more than one thousand dollars, to be recovered
with costs of suit, and shall be deemed guilty of a misdemeanor, and
shall be imprisoned for a term not exceeding one
year. And any brewer who shall neglect to keep the books, or
refuse to furnish the account and duplicate thereof as provided by
law, or who shall refuse to permit the proper officer to examine
the books in the manner provided, shall, for every such refusal or
neglect, forfeit and pay the sum of three hundred dollars.
152. That any brewer, carman, agent for transportation, ot other 13 July,
1866, ~ 54.
person, who shall sell, remove, receive, or purchase, or in any Penalty
for re
way aid in the sale, removal, receipt, or purchase of any fermented
liquor contained in any hogshead, barrel, keg, or other vessel from ing affixed.

any brewery or brewery warehouse, upon which the stamp required by law shall not have been affixed, or on which a false or fraudulent stamp is affixed, with knowledge that it is such, or on which a stamp once cancelled is used a second time; and any retail dealer or other person, who shall withdraw or aid in the withdrawal of any fermented liquor from any hogshead, barrel, keg, or other vessel containing the same, without destroying or defacing the stamp affixed upon the same, or shall withdraw or aid in the withdrawal of any fermented liquor from any hogshead, barrel, keg, or other vessel, upon which the proper stamp shall not have been affixed, or on which a false or fraudulent stamp is affixed,

shall be liable to a fine of one hundred dollars, and to imprisonment for not more than one year. Every person who shall make, sell, making, selling, or using any false or use any false or counterfeit stamp or die for printing or making stamp or die for stam which shall be in imitation of or purport to be a lawful

shall be imprisoned for not less than one onStamps required nor more than five years: Provided, That every brewer, who where. liquor is sells fermented liquor at retail at the brewery or other place
sold nt reto l.be where the same is made, shall affix and cancel the 
proper stamp
~kept of quantity or stamps upon the hogsheadd, barrels, kegs, or other 
vessels in 
sold, and report 
made of same to which the same is contained, and shall keep an account 
of the 
assessor monthly. quantity so sold by him, and of the number and size of the 
hogsheads, barrels, kegs, or other vessels in which the same may have been contained, and shall make a report thereof, verified by oath, 
monthly to the assessor, and forward a duplicate of the 
remove malt same to the collector of the district: And provided further, 
liquors of their That brewers may remove malt liquors of their own 
manufacture 
 own manufacture 
to a place of stor- from their breweries or other places of manufacture to 
a wareage within the house or other place of storage occupied by them 
within the same 
same district, in 
quantities of not district in quantities of not less than six barrels in orie 
vessel 
lees than six hbr- without affixing the proper stamp or stamps, but shall 
affix the 
rels, without affix- 
ing stamps. Same same upon such liquor when sold or removed from 
such warehouse 
when liquor is sold or other place of storage. But when the 
manufacturer of any ale 
or e pl'edof from or porter manufactures the same in one collection 
district, and 
age. owns, occupies, or hires a depot or warehouse for the storage 
and 
ufacture othfebe sale of such ale or porter in another collection
district, he may, 
&c., manufactures without affixing the stamps on the casks at the 
brewery, as herein

district and has ae provided for, remove or transport, or cause to be 
removed or transdepot for storage ported, said ale or porter, in quantities 
not less than one hundred 
and sale of the
same in another barrels at a time, under a permit from the collector of 
the district 
colection district. wherein said ale or porter is manufactured, to said 
depot or warehouse, but to no other place, under such rules and 
regulations as
the Commissioner of Internal Revenue may prescribe, and thereafter the 
manufacturer of the ale or porter so removed shall stamp 
the same when it leaves such depot or warehouse, in the same 
manner and under the same penalties and liabilities as when 
stamped at.the brewery as herein provided; and the collector 
of the district in which such depot or warehouse is situated shall 
furnish the manufacturer with the stamps for stamping the same, 
as if the said ale or porter had been manufactured in his district:

damLiquor soured or And provided further, That where fermented liquor 
has become 
sour or damaged, so as to be incapable of use as such, brewers'may 
sell the same for manufacturing purposes, and may remove the 
same to places where it may be used for such purposes, in casks, 
or other vessels, unlike those ordinarily used for fermented liquors, 
containing respectively not less than one barrel each, and having 
the nature of their contents marked upon them, without affixing 
thereon the stamp or stamps required.

13July, 1866, {56.  153. That every person, other than the purchaser or 
owner of
Penalty for re- any fermented liquor, or person acting. on his behalf, or 
as his 
movingordefacing
1b6tn-lps  agent, who shall intentionally remove or deface the stamp affixed
upon the hogshead, barrel, keg, or other vessel, in which the same may be contained, shall be liable to a fine of fifty dollars for each such vessel from which the stamp is so removed or defaced, and to render compensation to such purchaser or owner for all damages sustained by him therefrom.

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154. That every person who shall withdraw any fermented liquor from any hogshead, barrel, keg, or other vessel upon which the proper stamp or stamps shall not have been affixed, for the purpose of bottling the same, or who shall carry on, or attempt to carry on, the business of bottling fermented liquor in any brewery not being affixed, or other place in which fermented liquor is made, or upon any premises having communication with such brewery or any warehouse, shall be liable to a fine of five hundred dollars, and the property used in such bottling or business shall be liable to forfeiture.

155. That the ownership or possession by any person of any fermented liquor after its sale or removal from brewery or warehouse, liable to house, or other place where it was made, upon which the tax required shall not have been paid, shall render the same liable to or seizure wherever found, and to forfeiture; and that the want of has not been paid.
What is notice
the proper stamp 9r stamps upon any hogshead, barrel, keg, or that tax
has not
other vessel in which fermented liquor may be contained after its been
paid.

sale or removal from the brewery where the same was made, or
warehouse as aforesaid, shall be notice to all persons that the tax
has not been paid thereon, and shall be prima facie evidence of the
non-payment thereof.

156. That so much of this act as changes the existing law relating to distilled spirits and fermented liquors shall take effect from and after the first day of September, eighteen hundred and sixty-six.

VI.-PROPERTY AND INCOME.

1. PROPERTY.-SCHEDULE A.

157. That there shall be levied, annually, on every carriage, gold watch, and billiard table, and all gold or silver plate, the Annual tax on tax or sums of money set down in figures against the same, respectively, or otherwise specified and set forth in schedule A, hereto annexed, to be paid by the person or persons owning, possessing, or keeping the same on the first day in May, in each year, and the same shall be and remain a lien thereon until paid.

SCHEDULE A.
Carriage, phaeton, carryall, rockaway, or other like carriage, and any Carriages, &c.
coach, hackney coach, omnibus, or four-wheeled carriage, the body
of which rests upon springs of any description, which may be kept
for use, for hire, or for passengers, and which shall not be used
exclusively in husbandry or for the transportation of merchandise,
valued at exceeding three hundred dollars and not above five hundred
dollars each, including harness used therewith, six dollars...
$6 00
Carriages of like description, valued above five hundred dollars, each,
ten dollars........................................ -.. —---- 10 00
On gold watches, composed wholly or in part of gold or gilt, kept for
gold watches.
use, valued at one hundred dollars or less, each, one dollar. —- 1. I 00
On gold watches, composed wholly or in part of gold or gilt, kept for
use, valued at above one hundred dollars, each, two dollars --- —- 2 00
Billiard tables, kept for use, each, ten dollars. —... —------- 10 0
illiard tables.
Provided, That billiard tables kept for hire, and upon which a special
tax has been imposed, shall not be required to pay the tax on billiard
tables kept for use, as aforesaid, anything herein contained to the
contrary notwithstanding.
Plate of gold.
On plate, of gold, kept for use, per ounce troy, fifty cents............ 50
Plate of silver.
On plate, of silver, kept for use, per ounce troy, fifty cents......... 05
Provided, That silver spoons or plate of silver used by one family
Provo.
to an amount not exceeding forty ounces troy belonging to any one
person, plate belonging to religious societies, and souvenirs and
keepsakes actually given and received as such and not kept for use;
also, all premiums awarded as a token of merit by any agricultural
society, corporation, or association of persons, for any purpose
whatever, shall be exempt from tax.
2. INCOME.

InCome tax to be assessed annually, upon every person residing in the United States, and upon in the United States, or of any citizen of the United States residing abroad, whether derived from any kind of property, rents, interests, 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.

Tax of 5 per cent. any other source whatever, a duty of five per centum on the excess over $600 and not over $5,000. And a like tax shall be levied, collected, and paid annually, upon the gains, profits, and income of every business, trade, or profession carried on in the United States by persons residing in the United States not citizens thereof. And in
ascertaining
Tax withheld by the income of any person liable to an income tax, the amount of banks, &c., to be deducted from tax income received from institutions whose officers, as required by upon whole in-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 Income from day of December next preceding the time for levying, collecting, notes, bonds, and and paying said duty: Provided, That income derived from securities of the United States to interest upon notes, bonds, and other securities of the United States, but included, and also all premiums upon gold and coupons, shall be included in

$600 from estimating incomes under this section: Provided further, That the income of a single family, un-only one deduction of six hundred dollars shall be made from the less separate aggregate incomes of all the members of any family, composed of come is derived from separate es-parents and minor children, or husband and wife: And provided tate or iabnd loss: Further, That net profits realized by sales of real estate purchased
on sales of real estate purchased and sold within the year, for which income is estimated, shall be chargeable. And losses on sales of real estate purchased within the year to be included for income; and losses on sales of real estate purchased within the year to be included for income. Income of such year.

30 June, 1864. ~117.159. That in estimating the annual gains, profits, and income of

3 March, 1865, 51. any person, all national, State, county, and municipal taxes, paid

in estimating within the year shall be deducted from the gains, profits, or income, taxes assessed and paid to be come of the person who has actually paid the same, whether owner,

deducted.

Salaries and tenant, or mortgagor; also the salary or pay received for services
payments to public in the civil, military, naval, or other service of the United States,

lie officers in excess of $600 to be including senators, representatives, and delegates in Congress,

deducted, above the rate of six hundred dollars per annum; also the amount

for homestead 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

Excess of inter-part of the income of such person. In
estimating the annual gains,

est receivable over

amount of interest profits, or income of any person, the interest received or accrued

paid to be taxed, if upon all notes, bonds, and mortgages, or other forms of indebtedness is collectable,

whether collected and bearing interest, whether paid or not, if good and collectable,

Income derived less the interest paid by or due from said person, shall be included

from gains by profit- and assessed as part of the income of such person for each year;

chase, and sal and also all income or gains derived from
the purchase and sale

property, live and also all income or gains derived from the purchase and sale

of gtocks or other property, real or personal, and of live stock, and stock, and agricultural the amount of live stock, sugar, wool, butter, cheese, pork, beef, tural products old mutton, or other meats, hay and grain, or other vegetable or other Excluding articles on hand andl productions, being the growth or produce of the estate of such per- not sold during the son sold, not including any part thereof unsold or on hand du'ring calendar year the year next preceding the thirty-first of December, until the Profits ofcompasame shall be sold, shall be included and assessed as part of the nies subject to inincome of such person for each year, and his share of
the gains divided or not.

5 Payments for
and profits of all companies, whether incorporated or partnership,
rentsIlaboruandi
shall be included in estimating the annual gains, profits, or income
terestupon incumof any person entitled to the same, whether divided or
otherwise. erty from which
In estimating deductions from income, as aforesaid, when any per-
income is derived,
son rents buildings, lands, or other property, or hires labo to cul-
tivate land, or to conduct any other business from which such exceeding
the not
income is actually derived, or pays interest upon any actual in-
erage of
last five
cumbrance thereon, the amount actually paid for such rent, labor,' o
deduction
or interest shall be deducted; and also the amount paid out for for new
buildings
usual or ordinary repairs, not exceeding the average paid out for
proverments, betsuch purposes for the preceding five years, shall be
deducted, but termentpay f emno deduction shall be made for any
amount paid out for new ploys ofthe U. S.
who receive less
buildings, permanent improvements, or betterments, made to in-
peryear.
crease the value of any property or estate: Provided, That in or who are
paid
byfeesto beadded
cases where the salary or other compensation paid to any person to other
income.
in the employment or service of the United States shall not exceed
lecMtianner of colthe rate of six hundred dollars per annum, or shall be
by fees, or scribed by Comuncertain or irregular in the amount, or in the
time during which direction of Secrethe same shall have accrued or been
earned, such salary or other tary of Treasury..
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.
160. That it shall be the duty of all persons of lawful age, 30 June, 1864,
to make and render a list or return, in such form and manner as arch,
1865, o
All persons of
may be prescribed by the Commissioner of Internal Revenue, to
lawfulagetomake
the assistant assessor of the district in which they reside, of the retun of
income
amount of their income, gains, and profits, as aforesaid; and all sessor.
guardians and trustees, whether as executors, administrators, or in tees,
&c., required
any other fiduciary capacity, shall make and render a list or re- to make
return.
turn, 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 re- Return
turn to be verified by the oath or affirmation of the party render- verified
by oath.
ing it, and may increase the amount of any list or return if he has
Assessormayin
reason to believe that the same is understated; and in case any return.
person, guardian, or trustee shall neglect or refuse to make and or
refusal, or of
render such list or return, or shall render a false or fraudulent list
fraudulent return.
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 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 Party may make or return, or of rendering a false and fraudulent return: Provided, declaration under 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
asDeclaration not sessed; but such oaths and evidence shall not be
considered as
to be conclusive. conclusive of the facts, and no deductions claimed in
such cases
shall be made or allowed until approved by the assistant assessor.
Right of appeal Any person feeling aggrieved by the decision of the
assistant asHis decision final sessor in such cases, may appeal to the
assessor of the district,
unless reversed by and his decision thereon, unless reversed by the
Commissioner of
Commissioner. 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.
30 Jtme,1864, ~ 119 161. That the taxes on incomes herein imposed
shall be levied
3 March, 1865, ~ on
3 MJuly,'8665, s9 on the first day of' May, and be due and payable on or
beIncometax, when fore the thirtieth day of June, in each year, until and
including
obe levied. the year eighteen hundred and seventy, and no longer; and

to
When payable. t
Unpaid within any sum or sums annually due and unpaid after the
thirtieth of
ten days after de- June, as aforesaid, anrid for ten days after notice and
demand
mand, penalty of
IO per cent. to be thereof by the collector, there shall be levied, in
addition thereto,
addExceptin ases the sum of ten per centum on the amount of duties 
unpaid, as a
of estates of de- penalty, except from the estates of deceased or insolvent persons.
ceased or insolvent persons.

162. That there shall be levied and collected a tax of five per
30 June, 1864, ~ 120 centum on all dividends in scrip or money 
thereafter declared due,
3 March, 1865, ~ 1. wherever and whenever the same shall be payable,
to stock0lOMarch, 1866, ~ 1.
13July, 8S66,~9. holders, policy holders, or depositors or parties 
whatsoever, inDuty of 5 per eluding non-residents, whether citizens or 
aliens, as part of the
oent. on dividends earnings, income, or gains of any bank, trust 
company, savings 
of banks, trust 
gi 
companies,savings institution, and of any fire, marine, life, inland 
insurance companies.         or called, in the United States or Territories, 
whether specially inadditios to su corporatbd or existing under general 
laws, and on all undistributed 
luds or contingent sums, or sums made or added during the year to their
surplus 
Dutytoe withor contingent funds; and said banks, trust companies, 
savings inheld from all pay- Stitutions, and insurance companies shall 
pay the said tax, and are 
omeznts oacdot hereby authorized to deduct and withhold from all 
payments made
on accofhnt of any dividends or sums of money that may be due 
and payable as aforesaid the said tax of five per centum. And a 
madet t o be list or return shall be made and rendered to the assessor or
assist within 10 days after an assessor on or before the tenth day of the month following that in which any dividends or sums of money become due or payable as aforesaid; and said list or return shall contain a true and faithful account of the amount of taxes as aforesaid; and there Return to shall be annexed thereto a declaration of the president, cashier, eidefied by oath of president, cashier, or treasurer of the bank, trust company, savings institution, or insurance company, under oath or affirmation, in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same contains a true and faithful account of the taxes as aforesaid. And for any default in the making or rendering of such list or return, with such declaration annexed, the bank, trust company, savings institution, or insurance company making such default shall forfeit as a penalty the sum of one thousand dollars; and in case of any default in making or rendering said list or return, or of any default in the payment of the tax as required, or in the assessment and collection of the tax and accordance with penalty shall be in accordance with the general provisions of law in other cases of neglect and refusal: Provided, That the tax
insurance compaupon the dividends of life insurance companies shall not be deemed payable. due until such dividends are payable; nor shall the portion of Premiums repremiums returned by mutual life insurance companies to their Ituifeinsurance compolicy holders, nor the annual or semi-annual interest allowed or panies not divipaid to the depositors in savings banks or savings institutions, be dned. considered as dividends. 163. That any bank legally authorized to issue notes as circu- 30June, 1864, ~121 lation which shall neglect or omit to make dividends or additions Bankneglecting to its surplus or contingent fund as often as once in six months, to make dividend shall make a list or return in duplicate, under oath or affirmation plus as often as,once i six months of the president or cashier, to the assessor or assistant assessor of to makereturn on the district in which it is located, on the first day of January and lst of January and July in each year, or within thirty days thereafter, of the amount of profits which have accrued or been earned and received by said bank during the six months next preceding said first days of Jan. nary and July; and shall present one of said lists or returns and Duty of 5 per pay to the collector of the district a duty of five per centum on cent, to be paid to such profits, and in case of default to make such list or return and payment within the thirty days, as aforesaid, shall be subject to the provisions of the foregoing section of this act: Provided, Dutypaidon surThat when any dividend is made which includes any part of the plus or contingent surplus or contingent fund of any bank, trust company, savings ed from duty on
institution, insurance or railroadl company, which has been as-
futuredividend.
ssed and the duty paid thereon, the amount of duty so paid on
that portion of the surplus or contingent fund may be deducted
from the duty on such dividend.
164. That any railroad, canal, turnpike, canal navigation, or 30 Jurne,
1864,~2.
Z3  10 March, 1866, ~ 2.
slack-water company, indebted for any money for which bonds or 13
July, 1866, ~ 9.
other evidence of indebtedness have been issued, payable in one or
Duty of 5 per
more years after date, upon which interest is stipulated to be paid, and
interest on
or coupons representing the interest, or any such company that holds of
railroad,
may have declared any dividend in scrip or money due or paya- canal
navigation,
bble to its -stockholders, including non-residents, whether citizens d
spalaek-water
or aliens, as part of the earnings, profits, income, or gains of such
company, and all profits of such company carried to the account
of any fund, or used for construction, shall be subject to and pay
a tax of five per centum on the amount of all such interest, or coupons,
dividends, or profits, whenever and wherever the same shall
be payable, and to whatsoever party or person the same may be
payable, including non-residents, whether citizens or aliens; and
Companies to
said companies are hereby authorized to deduct and withhold from
awith'll payments.

Page 94
all payments on account of any interest, or coupons, and dividends, due and payable as aforesaid, the tax of five per centum;

Payment to dis- and the payment of the amount of said tax so deducted from the fargomthat amouniesnt interest, or coupons, or dividends, and certified by the president of indebtedness or treasurer of said company, shall discharge said company from that amount of the dividend, or interest, or coupon on the bonds or other evidences of their indebtedness so held by any person or party whatever, except where said companies may have contract, Return to be ed otherwise. An'd a list or return shall be made and rendered made to assessor on or before the to the assessor or assistant assessor on or before the tenth day tenth day of the of the month following that in which said interest, coupons, or month following that in which divi- dividends become due and payable, and as often as every six

dends were payable, and every six months; and said list or return shall contain a true and faithful

months, b account of the amount of tax, and there shall be annexed thereto

Return to be verified by oath of a declaration of the president or treasurer of the company, under

president or treas- oath or affirmation in form and manner as may be prescribed by

the Commissioner of Internal Revenue, that the same contains a Penalty for de- true and faithful account of said tax. And for any default in mafaultin makingre- king or rendering such list or return, with the
declaration annexed,

turn.
or of the payment of the tax as aforesaid, the company making
such default shall forfeit as a penalty the sum of one thousand
dollars; and in case of any default in making or rendering said
list or return, or of the payment of the tax or any part thereof, as
aforesaid, the assessment and collection of the tax and penalty
shall be made according to the provisions of law in other cases
of neglect or refusal: Provided, That whenever any of the comIn case of
default panies mentioned in this section shall be unable to pay the
interest
in making return, on their indebtedness, and shall in fact fail to pay such
interest,
or payment of the that in such cases the tax levied by this section shall
not be paid
duty, assessment,
and collection to to the United States until said company resume the
payment of inbe according to
generalprovisions. terest on their indebtedness.
30June,1864, ~ 123 165. That there shall be levied, collected, and paid
on all sal13 July, 1866, ~ 9. aries of officers, or payments for services to
persons in the civil,
Duty of 5 per military, naval, or other employment or service of the
United
cent. on salaries nvl e l n
in excessof 600. States, including senators and representatives and
delegates in
Congress,- when exceeding the rate of six hundred dollars per annum, a
tax of five per centum on the excess above the said six
hundred dollars, and a tax of ten per centurn on the excess over five
Disbursing offi- thousand dollars; and it shall be the duty of all
paymasters and
cers to withhold
amount and trans- all disbursing officers, under the government of the
United States,
mit to Commis- or persons in the employ thereof, when making aly payment
to any officers or persons as aforesaid, or upon settling and adjusting the accounts of such officers or persons, to deduct and withhold the aforesaid tax, and they shall, at the same time, make a certificate stating the name of the officer or person from whom such deduction was made, and the amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal tax; and the pay-roll, receipts, or account of officers or persons paying such tax, as aforesaid, shall be made to exhibit the fact of such payment. And it shall be quireevid.'nce that the duty of the several Auditors of the Treasury Department, duties have been when auditing the accounts of any paymaster or disbursing officer, paid.
or any officer withholding his salary from moneys received by him, or when settling or adjusting the accounts of any such officer, to require evidence that the taxes mentioned in this section have been deducted and paid over to the Commissioner of Internal Rev

Page 95
95
enue, or other officer authorized to receive the same: Provided, Payments of That payments of prite money shall be regarded as income from rerize money to be salaries, and the tax thereon shall be adjusted and collected in ries. Not to apply to like manner: Provided furt\jer, That this section shall not apply payments to labotto payments made to mechanics or laborers employed
upon public works, &c., employed

166. That consuls of foreign countries in the United States, 30 June, 1864,~178
who are not citizens thereof, shall be, and hereby are, exempt Consuls
from any income tax imposed by this act which may be derived from
income tax
from their official emoluments, or from property in such countries:
Provided, That the governments which such consuls may represent shall
extend similar exemption to consuls of the United States.

VII.
LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL
PROPERTY.
167. That any person or persons having in charge or trust, as 30 June,
1864,~124.
administrators, executors, or trustees, any legacies or distributive 13
July, 1866, ~ 9.
shares arising from personal property, where the whole amount of
eAdministrators,
such personal property, as aforesaid, shall exceed the sum of one trustees
to pay tax
thousand dollars in actual value, passing, after the passage of this on
Lgasues, and
thousand dollars distributive sh'res,
act, from any person possessed of such property, either by will or where
the whole
by the intestate laws of any State or Territory, or any personal 1,000'.
t exceeds
property\or interest therein, transferred by deed, grant, bargain,
sale, or gift, made or intended to take effect in possession or enjoyment
after the death of the grantor or bargainor, to any person
or- persons, or to any body or bodies politic or corporate, in trust
or otherwise, shall be, and hereby are, made subject to a duty or tax, to be paid to the United States, as follows, that is to say:

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, 1 dollar or otherwise, shall be, and hereby are, made subject to a duty or tax, to be paid to the United States, as follows, that is to say:

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, 1 dollar as aforesaid, at the rate of one dollar for each and every hundred dollars of the clear value of such interest in such property.

Second. Where the person or persons entitled to any beneficial interest in such property shall be a descendant of a brother or sister 2 per cent. of the person who died possessed, as aforesaid, at the rate of two dollars for each and every hundred dollars of the clear value of such interest.

Third. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother, of the person who died possessed, as aforesaid, at the rate of four dollars for each and every hundred dollars of the clear value of such interest.

Fourth. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother, of the person who died possessed, same, 5 per cent.
as aforesaid, at the rate of five dollars for each and every hundred dollars of the clear value of such interest.

Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity, or stranger in blood, consanguinity than is hereinafter stated, or shall be a stranger in 6 per cent.

blood to the person who died possessed, as aforesaid, or shall be a

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body politic or corporate, at the rate of six dollars for each and every hundred dollars of the clear value of such interest: Provided, husband or wife That all legacies or property passing by will, or by the laws of any State or Territory, to husband or wife of the person who died possessed, as aforesaid, shall be exempt from tax or duty: ProJunior child ex- vwdedjurtkher, That any legacy or share of personal property passing on $1,00. as aforesaid to a minor child of the person who died possessed as aforesaid shall be exempt from taxation under this section, unless such legacy or share shall exceed the sum of one thousand dollars, in which case the excess only above that sum shall be liable to such taxation.

30 June, 1864. 

168. That the tax or duty aforesaid shall be due and payable 3 March, 1865.

13 July, 1866. whenever the party interested in such legacy or distributive share
Tax, when pay- or property or interest aforesaid shall become entitled to the posable. session or enjoyment thereof, or to the beneficial interest in the
To be a lien profits accruing therefrom, and the same shall be a lien and charge
upon the property of every person who may die as aforesaid, for
13 July, 1866, ~9. twenty years, or until the same shall, within that period, be fully Administrator, paid to and discharged by the United States. And every admin&c., to give notice istrator, executor, or trustee, having in charge or trust any legacy to appear within a thirty days after or distributive share, as aforesaid, shall give notice thereof in writsaking charge of ting to the assessor or assistant assessor of the district where the deceased grantor or bargainor last resided within thirty days after Executor, &c., he shall have taken charge of such trust; and every executor, o pay the tax be-nt administrator, or trustee, before payment and distribution to the fore the payment of any legacy. legatees or to any parties entitled to beneficial interest therein,
shall pay to the collector or deputy collector of the district of which the deceased person was a resident the amount of the duty or tax assessed upon such'dlegacy or distributive share, and shall also Return to be make and render to the assessor or assistant assessor of the said made to the assessor or assistst. district a schedule, list, or statement, in duplicate, of the amount of such legacy or distributive share, together with the amount of duty which has accrued or shall accrue thereon, verified by his
Return to be un- oath or affirmation, to be administered and certified thereon by some magistrate or officer having lawful power to administer such oaths, in such form and manner as shall be prescribed by the Commissioner of Internal Revenue, which schedule, list, or statement shall contain the names of each and every person entitled to any beneficial interest therein, together with the clear value of such interest, the duplicate of which schedule, list, or statement shall be by him immediately delivered, and the tax thereon paid to such collector; and upon such payment and delivery of such schedule, list, or statement, said collector or deputy collector shall grant to such person paying such duty or tax a receipt or receipts for the same in duplicate, which shall be prepared as hereinafter provided. Receipt of the Such receipt or receipts, duly signed and delivered by such collector to be sufficient evidence to entitle executor to such executor, administrator, or trustee to be credited and allowed credit in the settlement of his accounts such payment by every tribunal which, by the laws of any State or Territory, is, or may be, empowered to decide upon and settle Proceedings in the accounts of executors and administrators. And in such case such executor, administrator, or trustee shall refuse or neglect to pay the aforesaid duty or tax to the collector or deputy collector, as aforesaid, within the time hereinbefore provided, or shall neglect or refuse to deliver to said collector or deputy collector the duplicate of the schedule, list, or statement of such legacies, property,
or personal estate, under oath, as aforesaid, or shall neglect or refuse to deliver the schedule, list, or statement of such legacies, property, or personal estate, under oath, as aforesaid, or shall deliver to said assessor or assistant assessor a false schedule or statement of such legacies, property, or personal estate, or give the names and relationship of the persons entitled to beneficial interests therein untruly, or shall not truly and correctly set forth and state therein the clear value of such beneficial interest, or where no administration upon such property or personal estate shall have been granted or allowed under existing laws, the assistant assessor shall make out such lists and valuation as in other Assistant assessor cases of neglect or refusal, and shall assess the duties thereon.

And in case of wilful neglect, refusal, or false statement by such executor, administrator, or trustee, as aforesaid, he shall be liable to a penalty of not exceeding one thousand dollars, to be recovered with costs of suit; and the collector shall commence appropriate proceedings before any court of the United States, in the name of the United States, against such person or persons as may have the actual or constructive custody or possession of such property or personal estate, or any part thereof, and shall subject such property or personal estate, or any portion of the same, to be sold upon the judgment or decree of such court, and from the proceeds of such sale the amount of such tax or duty, together with all costs and
proceeds.
expenses of every description to be allowed by such court, shall be first paid, and the balance, if any, deposited according to the order of such court, to be paid under its direction to such person or persons as shall establish title to the same. The deed or deeds, Deed of the
-- 1.'proper officer to
or any proper conveyance of such property or personal estate, or vest title in the
any portion thereof, so sold under such judgment or decree, exe-
purchaser.
cuted by the officer lawfully charged with carrying the same into effect, shall vest in the purchaser thereof all the title of the delinquent to the property or personal estate sold under and by virtue of such judgment or decree, and shall release every other portion of such property or personal estate from the lien or charge thereon created by this act. And every person or persons who shall have fusipensality for ren his possession, charge, or custody any record, file, or paper con- records, files, &c.
taining or supposed to contain any information concerning such property or personal estate, as aforesaid, passing from any person who may die, as aforesaid, shall exhibit the same at the request of the assessor or assistant assessor of the district, and to any law officer of the United States, in the performance of his duty under this act, his deputy or agent, who may desire to examine the same. Aid if any such person, having it his possession, charge, or custody, any such records, files, or papers, shall refuse or neglect to exhibit the same on request, as aforesaid, he shall forfeit and pay the sum of five hundred dollars: Provided, Recital in such deed to be prima
In all legal controversies where such deed or title shall be the sub- facie evidence of ject of judicial investigation the recital in said deed shall be prima its
truth.

facie evidence of its truth, and that the requirements of the law
had been complied with by the officers of the government. Any
tax paid under the provisions of sections one hundred and twenty-
July, 1866, 5 9.

four and one hundred and twenty-five shall be deducted from the this

particular legacy or distributive share on account of which the going
section to be same is charged. deducted from the

*same is charged, legacy, &c.

VIII.

SUCCESSION TO REAL ESTATE.

30June 1864,~126. 169. That for the purposes of this act the term "real
estate'
defined shall include all lands, tenements, and hereditaments,
corporeal

"Succession"def- and incorporeal; that the term "succession" shall
denote the
fined.' Person" de- devotion of title to any real estate; and that the
term "person"
fined. shall be held to include persons, body corporate, company, or
association.

30June,1864,{127. 170. That every past or future disposition of real
estate by
What shall be will, deed, or laws of descent, by reason whereof any
person shall
deemed a succes- a s

sion. become beneficially entitled, in possession or expectancy, to
any
real estate, or the income thereof, upon the death of any person
dying after the passing of this act, shall be deemed to confer, on
the person entitled by reason of any such disposition, a "succeSpredecessor" and sion;"and the term "successor" shall denote
the person so entitled, and the term predecessor" shall denote the
grantor, testator, ancestor, or other person from whom the interest of the
successor has been or shall be derived.
30June, 1864, § 128. 171. That where any real estate shall, at or after the
passing of
-Increase of ben- this act, be subject to any charge, estate, or interest,
determinable
fit accruing upon y t  d
the extinction of by the death of any person, or at any period
ascertainable only by
any estate by reference to death, the increase of benefit accruing to any
person
death to be deemed
a succession. upon the extinction or determination of such charge, estate, or
interest, shall be deemed to be a succession accruing to the person
30June, 1864, § 129. then entitled, beneficially, to the real estate or the
income thereof.
Persons taking 172. That where any persons, after the passing of this
act, shall
succession jointly take any succession jointly, they shall pay the duty
chargeable
to pay in propor -ar
tion to their re- thereon by this act in proportion to their respective
interests in
pecetive interests. the succession; and any beneficial interest' in such
succession,
ests accruing by accruing to any of them by survivorship, shall be
deemed to be
survivorship to be
deemed anew sue- a new succession, derived from the predecessor from
whom the
cession. joint title shall have been derived.
30 June, 1864, §130. 173. That where any disposition of real estate shall
be accomDisposiition of panied by the reservation or assurance of, or
contract for, any
real estate with'
reservation ofben- benefit to the grantor, or any other person, for any
term of life, or
efit for any term of for any period ascertainable only by reference to
death, such dislife to be deemed t l t
to confer a succes- position shall be deemed to confer at the time
appointed for the
sion at the time of apon
the determination determination of such benefit an increase of beneficial
interest in
of such benefit such real estate, as a succession equal in annual value to
the
yearly amount or yearly value of the benefit so reserved, assured,
or contracted' for, on the person in whose fa{,or such disposition
shall be made.
30 June, 1864, §131. 174. That where any disposition of
real estate shall purport to

Where beneficial take effect presently, or under such
circumstances as not to confer
ownership is re-....s,c'c n

served by secret Succession, but, by the effect or in consequence of any engagetrust, &c., for any ment, secret trust, or arrangement capable of being enforced in a

term of life, such

disposition to be court of law or equity, the beneficial ownership of such real estate

sioned a succes- shall not, bona fide, pass according to the terms of such disposition, but shall, in fact, be reserved to the grantor or other person

for some period ascertainable only by reference to death, the person shall be deemed, for the purposes of this act, to acquire the

real estate so passing as a succession derived from the person
making the disposition as the predecessor.

175. That if any person shall, by deed of gift or other assurance 30 June, 1864,~132.
of title, made without valuable and adequate consideration, and
Conveyance,
purporting to vest the estate either immediately or in the future, without
valuable
and adequate conwhether or not accompanied by the possession, convey
any real sideration, to be
deemed to confer a
estate to any person, such disposition shall be held and taken to
succession.:confer upon the grantee-a succession within the meaning of
this
act.
176. That the interest of any successor in moneys to arise from 30 June
1864,~138.
the sale of real estate under any trust for the sale thereof shall be 13 July,
1866, ~ 9.
Interest of succeeded to be a succession chargeable with duty under this act, cessor in moneys and the said duty shall be paid by the trustee, executor, or other to arise from sale of real estate under person having control of the funds. And every such person having trust, to be deemed in charge or trust any disposition of real estate or interest a succession. Duty to be paid therein, subject to tax under this act, shall give notice thereof in by the trustee or writing to the assessor or assistant assessor of the district where executor. the estate is situate, within thirty days from the time when he give notice to as shall have taken charge of such trust, and prior to any distribution of said real estate, together with a description and value thereof, and the names of the persons interested therein; and for wilful neglect or refusal so to do, shall be liable to a penalty of not exceeding five hundred dollars, to be recovered with costs of suit. Interest of successor in personal property, cessor in personal subject to any trust for the investment thereof in the purchase of property under trust to be converted into reality shall be chargeable with duty under this act as a succession, and chargeable as a succession. the tax shall be payable by the trustee, executor, or other person Duty to be paid by trustee or exehaving control of the funds.
178. That there shall be levied and paid to the United States 30 June, 1864,~133
in respect of every such succession as aforesaid, according to the 3 March, 1865, ~ 1.

Duties on succession thereof, the following duties, that is to say:

Where the successor shall be the lineal issue or lineal ancestor of the predecessor, a duty at the rate of one dollar per centum upon such value.

Where the successor shall be a brother or sister, or a descendant of a brother or sister of the predecessor, a duty at the rate of two dollars per centum upon such value.

Where the successor shall be a brother or sister of the father or mother of the predecessor, a duty at the rate of four dollars per centum upon such value.

Where the successor shall be a brother or sister of the grandfather or grandmother of the predecessor, a duty at the rate of five dollars per centum upon such value.

Where the successor shall be in any other degree of collateral or lineal relation to the predecessor, a duty at the rate of one dollar per centum upon such value.
gree of consanguinity to the predecessor than is hereinbefore described, or of consanguinity or stranger shall be a stranger in blood to him, a duty at the rate of six dol-

6 percent. 

lars per centum upon such value: 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. 30 June, 1864.

179. That where real estate shall become subject to a trust for any charitable or public purposes, under any past or future trust, under such disposition, which, if made in favor of an individual, would confer disposition as on him a succession, there shall be payable in respect of such real cession, to pay a duty at the highest estate, upon its becoming subject to such trusts, a duty at the rate rate.

of six per centum upon the amount or principal value of such real estate.

0. Time, 1864, ~134 180. That where the interest of any successor in any real estate shall, before he shall have become entitled thereto in possession, have passed by reason of death to any other successor or ing entitled in possession, but one successors, then one duty only shall be paid in respect of such interest shall be payable, but the duty terest, and shall be due from the successor who shall first become to be at the highest entitled thereto in possession; but such duty shall be
at the highrate chargeable
upon either suc- est rate which, if every such successor had been subject
to duty,
cession. would have been payable by any one of them.

30 June, 1864. ~ 135 181. That wherever, after the
passing of this act, any succesWhe esuccession sion shall,
before the successor shall have become entitled thereto

is alienated before in possession, have become vested by
alienation, or by any title

the successor be-
succesion, s1,. then duty

comes entitled in not conferring a new succession, in any
other person, then the duty

possession, dutyto payable in respect thereof shall be paid
at the same rate and time

be paid at the same

rate and time. as the same would have been payable if no
such alienation had

Where title is acquired or derivative title created; and where the title to any

celebrated by sur- succession shall be accelerated by the surrender or extinction of

render of prior interest, duty to be any prior interests, then the duty thereon shall be payable at the

paid at the time of

surrender. time of such surrender or extinction of prior title.

30 June, 1864, 140 182. That, in estimating the value of a succession, no allowance

Contingent in- shall be made in respect of any contingent
incumbrance thereon;

cumbrance notto but in the event of such incumbrance taking effect as an actual be estimated in

valuing a succes- burden on the interest of the successor, he shall be entitled to a

sionhere such in- return of a proportionate amount of the duty so paid by him in

cumbrance takes respect of the amount or value of the incumbrance when taking

effect as an actual

burden, a propor- effect.

tionate amount of 183. That, in estimating the value of a
succession, no allowance to be repaid. An advance shall be made in respect of any contingency upon the happening of which the real estate may pass to some other person;

No allowance to but in the event of the same so passing, the successor shall be entitled to a return of so much of the duty paid by him as will

which the estate reduce the same to the amount which would have been payable by

may pass to another person. Him if such duty had been assessed in respect of the actual duration or extent of his interest: Provided, That if the estate of the

passes, the proper amount to be re-
successor shall be defeated, in whole or in part, by its application to the payment of the debts of the predecessor, the executor, administrator, or trustee so applying it shall pay out of
the proceeds

iment of the predecessors debts, the Of the sale thereof the amount so refunded: And provided also,

executor to repay That if the estate of the successor shall be defeated, in whole or the duties from the proceeds. in part, by any person claiming title from and under the predecessor, such person shall be chargeable with the amount of duty so defeated by any person claiming title refunded, and such amounts shall be collected in the manner

tie under the priece- *

decessor, such person herein provided for the collection of duties.

son to be chargea- 184. That any person liable to pay a tax in respect to any
ble with the duties

refunded. succession shall give notice to the assessor or assistant assessor; 30 June, 1864, ~147 of his liability to such tax within thirty days from the time

13 July, 1866, ~ 9. when he shall become entitled in possession to such succession or

Return to be to: the receipt of the income and profits thereof, and shall at. made to assessor

within thirty days. the same time deliver to the assessor or assistant assessor a full. and - true account of said succession for the tax whereon he shall

be accountable, and of the value of the real estate involved,; and of the deductions claimed by him, together with the names

of the successor and predecessor and their relation to each
other,

and all such other particulars as shall be necessary or proper for

enabling the assessor or assistant assessor fully and correctly

to ascertain the taxes due; and the assessor or assistant assessor, Assessorif satisif satisfied with such account and estimate as originally de- fied may as essethe livered, or with any amendments that may be made therein upon his requisition, may assess the succession tax on the footing of such account and estimate; but it shall be lawful for the as- If dissatisfied sessor or assistant assessor, if dissatisfied with such account, or if
no account and estimate shall be delivered to him, to assess the tion obtainable.
tax on the best information he can obtain, subject to appeal as herq-
Subject to appeal after provided; and if the tax so assessed shall exceed the
tax peal.
assessible according to the return made to the assessor or assistant
assessor, and with which he shall have been dissatisfied,
or if no account and estimate has been delivered, and if no appeal taIf
no appeal
ken within the
shall be taken against such assessment, then it shall be in the discretion
of the
assessor, how to
discretion of the assessor, having regard to the merits of each case,
assess;o expenses
to assess the whole or any part of the expenses incident to the in addition
to the
taking of such assessment, in addition to such tax; and if there tax.
shall be an appeal against such last-mentioned assessment, then Payment
of exthe payment of such expenses shall be in the discretion of the
appeal f
Commissioner of Internal Revenue.
185. That it shall be lawful for any party, liable to pay duty 30July,
1864, ~ 149
in respect of his succession, who shall be dissatisfied with the as-
March, 1865, ~ 1.
ssessment of the assistant assessor, within thirty days after the tppealh
maybe
date of such assessment, to appeal to the assessor from such as-
sessment, who shall decide on such appeal, and give notice thereof to
such party, who, if still dissatisfied, may, within twenty
days after notice as aforesaid, appeal from such decision to the
Commissioner of Internal Revenue, and furnish a statement of
the grounds of such appeal to the Commissioner, whose decision Or to
the Comnrupon the case, as presented by the statements of the assessor
or missioner.
assistant assessor and such party, shall be final.
186. That the Commissioner shall, at the request of any suc-
cessor, or any person claiming in his right, cause to be made so
Com'sioner may
many separate assessments of the duty payable in, respect of the tracts to
besepa
interest of the successor in any separate tracts of real estate, or rately
assessed.
in defined portions of the same tract, as shall be reasonably required; and
in such cases the respective tracts shall be chargeable
only with the amount of duty separately assessed in respect
thereof.
187. That it shall be lawful for the Commissioner, in his discre-
tion, upon application made by any person who shall be entitled
Com'sioner may
commute duties in
to a succession in expectancy, to commute the duty presumptively
certain cases.

payable in respect of such succession for a certain sum to be
presently paid, and for assessing the amount which shall be so
payable he shall cause a present value to be set upon such presumptive
duty, regard being had to the contingencies affecting the
liability to such duty, and the interest of money involved in such
calculation being reckoned at the rate for the time being allowed
by the Commissioner in respect of duties paid in advance, and
upon the receipt of such certain sum he shall give discharges to
the successor accordingly.
188. That where, in the opinion of the Commissioner of Internal 30June,
Revenue, any succession shall be of such a nature, or so disposed
Com'misor may
or circumstanced, that the value thereof shall not be fairly ascer-
in
tainable under any of the preceding directions, or where, from the
complication of circumstances affecting the value of a succession,
or affectiing the assessment or recovery of the duty thereon, the

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10-2

Commissioner shall think it expedient to exercise this present
authority, it shall be lawful for him to compound the duty payable
on the succession upon such terms as he shall think fit, and to
give discharges to the successor, upon payment of duty according
to such composition; and it shall be lawful for him, in any special
cases in which he may think it expedient so to do, to enlarge the
time for payment of any duty.
30JJune, 1164, 37 189. That the duty imposed by this act shall be
assessed in
Duty payable the collection district where the estate is situate, and shall
be paid
when the successor at the time when the successor, or any person in his
right or on
becomes entitled
in possession. his behalf, shall become entitled in possession to his
succession, or
to the receipt of the income and profits thereof, except that if there
shall be any prior charge, estate, or interest, not created by the
successor himself upon or in the succession, by reason whereof
the successor shall not be presently entitled to the full enjoyment
or value thereof, the duty, in respect of the increased value accruing
upon the determination of such charge, estate, or interest, shall,
if not previously paid, compounded for, or commuted, be paid at
the time of such determination.
30 June, 1864, ~142  190. That where a successor shall not have obtained
the whole
Where a succes- of his succession at the time of the duty becoming
sor has not obtained the whole of his be chargeable only with duty on
payable, he shall
the value thereof from time to
succession when time obtained by him; and whenever any duty shall
have been
duty becomes payable,
he shall be paid on account of any succession, and it shall
afterwards be proved,
that such duty,
not being due from the person paying the same, was paid by
misSecretary of the take, or was paid in respect of real estate, which the
successor
ureanryd mie cere- shall have been unable to recover, or of which he
shall have been
tain cases evicted or deprived by any superior title, or that for any
other
reason it ought to be refunded, the Secretary of the Treasury shall
thereupon refund the same to the person entitled thereto, by
draft drawn on any collector of internal revenue.
30 June, 1864, ~145.  191. That the duty imposed by this act shall be a
first charge
13 July, 1866, ~9. on the interest of the successor, and of all persons
claiming in his
outy to be alien right, in all the real estate in respect whereof such duty
shall be
assessed for five years from the time when such 'tax shall have
become due and payable, unless sooner paid.
30 July, 1864, ~148  192. That if any person required to give any such
notice or dePenalty for1neg, liver such account, as aforesaid, shall
wilfully neglect to do so
lect to make re- within the time required by law, he shall be liable to pay
the
turn or to pay du- United States a sum equal to tell per centum upon the
amount of
tax payable by him; and if any person liable to pay any tax in
respect of his succession shall, after such tax shall have been
finally ascertained, wilfully neglect to do so within ten days after
being notified, he shall also be liable to pay to the United States
a sum equal to ten per centum upon the amount of tax so unpaid,
at the same time and in the same manner as the tax to be collected.
IX.
STAMP DUTIES.
I. INSTRUMENTS.-SCHEDULE B.
30June[,]864, 151   193. That all laws in force at the time of the passage
of this
Provisions when act in relation to stamp duties shall continue in force
until the
first day of August, eighteen hundred and sixty-four; and on and
after the first day of August, eighteen hundred and sixty-four,

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there shall be levied, collected and paid, for and in respect of the
several instruments, matters, and things mentioned and described
in the schedule (marked B) hereunto annexed, or for or in respect
of the vellum, parchment, or paper upon which such instruments,
matters, or things, or any of them, shall be written or printed, by
any person or persons, or party who shall make, sign, or issue the
same, or for whose use or benefit the same shall be made, signed,
or issued, the several duties or sums of money set down in figures
against the same, respectively, or otherwise specified or set forth in the said schedule.

**SCHEDULE B.**

**30 June, 1864**, 151

3 March, 1865, d 1.

**STAMP DUTIES.**


AGREEMENT or contract, other than domestic and inland bills of lading, Agt n

and those specified in this schedule; any appraisement of value or damage, or for any other purpose; for every sheet or piece of paper upon which either of the same shall be written, five cents- - $0 05

Provided, That if more than one appraisement, agreement, or contract shall be written upon one sheet or piece of paper, five cents for each and every additional appraisement, agreement, or contract.

Bank check

BANK CHECK, draft, or order for the payment of any sum of money whatsoever, drawn upon any bank, banker, or trust company, or for any sum exceeding ten dollars drawn upon any other person or persons, companies, or corporations, at sight or on demand, two Bill of exchange.

...... ——.. ——. ——. ——. ——. ——. $0 05 (inland.)

BILL OF EXCHANGE, (inland,) draft, or order for the payment of any sum of money not exceeding one hundred dollars, otherwise than at sight or on demand, or any promissory note, (except bank notes issued for circulation, and checks made and intended to be forthwith presented, and which shall be presented to a bank or banker for payment,) or any memorandum, check, receipt, or other written or printed evidence of an amount of money to be paid on demand, or at a time designated, for a sum not exceeding one hundred dollars, five cents.... ——.. ——. ——. ——. ——. ——. ——. $0 05 (foreign )

And for every additional hundred dollars, or fractional part thereof Bill of exchange, in excess of one hundred dollars, five cents ----— $0 05 (foreign )

BILL OF EXCHANGE, (foreign,) or letter of credit, drawn in but payable out of the United States, if drawn singly, or otherwise than
in a set of three or more, according to the custom of merchants
and bankers, shall pay the same rates of duty as inland bills of
exchange or promissory notes.
If drawn in sets of three or more: For every bill of each sat where
the sum made payable shall not exceed one hundred dollars, or the
equivalent thereof, in any foreign currency in which such bills may
be expressed, according to the standard of value fixed by the
United States, two cents............................. [0]2
And for every additional hundred dollars or fractional part thereof in
excess of one hundred dollars, two cents........... [0]2
BILL OF LADING or receipt, (other than charter-party,) for any goods,
merchandise, or effects, to be exported from a port or place in the
United States to any foreign port or place, ten cents. -..10
BILL OF SALE by which any ship or vessel, or any part thereof, shall
be conveyed to or vested in any other person or persons when the
consideration shall not exceed five hundred dollars, fifty cents..- 50
Exceeding five hundred and not exceeding one thousand dollars, one
dollar...................................... 1 00
Exceeding one thousand dollars for every additional amount of five
hundred dollars, or fractional part thereof, fifty cents........... 50
BOND.-For indemnifying any person for the payment of any sum' of
money, where the money ultimately recoverable thereupon is one
thousand dollars or less, fifty cents 50
Where the money ultimately recoverable thereupon exceeds one
thousand dollars, for every additional one thousand dollars or fractional
part thereof in excess of one thousand dollars, fifty cents....... 50
BOND for the due execution or performance of the duties of any office, one dollar............................ 1 00
BOND of any description, other than such as may be required in legal proceedings, or used in connexion with mortgage deeds, and not otherwise charged in this schedule, twenty-five cents ————. 25
Certificate. CERTIFICATE of stock in any incorporated company, twenty-five cents 25
CERTIFICATE Of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company, if for a sum not less than ten dollars and not exceeding fifty dollars, ten cents.............................. 10
Exceeding fifty dollars and not exceeding one thousand dollars,'twenty-five cents............................. 25
Exceeding one thousand dollars, for every additional one thousand dollars, or fractional part thereof, twenty-five cents.......... — — 25
CERTIFICATE.-Any certificate of damage, or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such, twenty-five cents ————. 925
CERTIFICATE of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such If for a sum not exceeding one hundred dollars, two cents....... [012
For a sum exceeding one hundred dollars, five cents.— —. [0]5 CERTIFICATE of any other description than those specified, five cents [0]5
Chrt-prty. CHARTER-PARTY.-Contract or agreement for the charter of any ship or vessel, or steamer, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship or vessel, or steamer, and any other person or persons for or relating to the charter of such ship or vessel, or steamer, or any renewal or transfer thereof, if the registered tonnage of such ship or vessel, or steamer, does not exceed one hundred and fifty tons, one dollar......................-.................. 1 00
Exceeding one hundred and fifty tons and not exceeding three hundred tons, three dollars. ---,...... ---.................. ---- . 3 00
Exceeding three hundred tons and not exceeding six hundred tons, five dollars............................... 5 00
Exceeding six hundred tons, ten dollars.................. ---. ----- 10 00

Broker's contract.-Broker's note, or memorandum, of sale of any goods or tract, merchandise, real estate, or property of any kind or description, issued by brokers or persons acting as such, for each note or memorandum of sale, ten cents......-............................ 110

Bill or memorandum of the sale or contract for the sale of stocks, bonds, gold or silver bullion, coin, promissory notes, or other securities, shall pay a stamp tax at the rate provided in section ninety-nine.

Conveyance.-Deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons by his, her, or their direction, when the consideration or value does not exceed five hundred dollars, fifty cents.............................. 50
When the consideration exceeds five hundred dollars and does not exceed one thousand dollars, one dollar..------- 1 00
And for every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars, fifty cents. 50

Entry of good.-ENTRY of any goods, wares, or merchandise at any custom-house, either for consumption or warehousing, not exceeding one hundred dollars' in value, twenty-five cents............. 25
Exceeding one hundred dollars and not exceeding five hundred dollars in value, fifty cents.............................. 50
Duty

INSURANCE, (MARINE, INLAND, AND FIRE.); — Each policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon property of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company, or its agents, or by any other company or person, the premium upon which does not exceed ten dollars, ten cents.-........... 0
Exceeding ten and not exceeding fifty dollars, twenty-five cents... -25
Exceeding fifty dollars, fifty cents.'  50

LEASE, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof, where the rent or rental value is three hundred dollars per annum or less, fifty cents..... 50
Where the rent or rental value exceeds the sum of three hundred dollars per annum, for each additional two hundred dollars, or fractional part thereof in excess of three hundred dollars, fifty cents.. 50

MANIFEST for custom-house entry or clearance of the cargo of any
Manifest.
ship, vessel, or steamer for a foreign portIf the registered tonnage of
such ship, vessel, or steamer does not
exceed three hundred tons, Sue dollar......................... 1 00
Exceeding three hundred tons not exceeding six hundred tons,
three dollars......... —-, ........................ 3 00
Exceeding six hundred tons, five dollars....................... 5 00
MORTGAGE of lands, estate, or property, real or personal, heritable or
Mortgage.
movable whatsoever, where the same shall be made as a security
for the payment of any definite and certain sum of money lent at
the time or previously due and owing or forborne to be paid, being
payable; also any conveyance of any lands, estate, or property
whatsoever, in trust to be sold or otherwise converted into money,
which shall be intended only as security, and shall be redeemable
before the sale or other disposal thereof, either by express stipulation or
otherwise; or any personal bond given as security for the
payment of any definite or certain sum of money exceeding one
hundred dollars, and not exceeding five hundred dollars, fifty
cents.............- ----------------- .......................... 50
Exceeding five hundred dollars, and not exceeding one thousand
dollars, one dollar.......................................... 00
And for every additional five hundred dollars, or fractional part
thereof, in excess of one thousand dollars, fifty cents 50
Upon every assignment or transfer of a mortgage the same stamp tax
13 July, 1866, ~ 9.
upon the amount remaining unpaid thereon as is herein imposed
upon a mortgage for the same amount: Provided, That upon each
and every assignment or transfer of a policy of insurance, or the
renewal or continuance of any agreement, contract, or charter,
by letter or otherwise, a stamp duty shall be required and paid
equal to that imposed on the original instrument: And provided:
March, 1865.
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.

PASSAGE TICKET, by any vessel from a port in the United States to a foreign port, not exceeding thirty-five dollars, fifty cents...... 50
Exceeding thirty-five dollars and not exceeding fifty dollars, one dollar 100
And for every additional fifty dollars, or fractional part thereof, in excess of fifty dollars, one dollar......................... 100

POWER OF ATTORNEY for the sale or transfer of any stock, bonds, or Power of attorscrip, or for the collection of any dividends or interest thereon, twenty-five cents..........-...-'25
POWER OF ATTORNEY OR PROXY for voting at any'selection for officers of any incorporated company or society, except religious, charitable, or literary societies, or public cemeteries, ten cents......... 10

POWER OF ATTORNEY to receive or collect rent, twenty-five cents...

POWER OF ATTORNEY to sell and convey real estate, or to rent or lease the same, one dollar................................. 1 00
POWER OF ATTORNEY for any other purpose, fifty cents............ 50

PROBATE OF WILL, or letters of administration: Where the estate Probate of wil and effects for or in respect of which such probate or letters of administration applied for shall be sworn or declared not to exceed the value of two thousand dollars, one dollar............... 100
Exceeding two thousand dollars, for every additional thousand dollars, or fractional part thereof, in excess of two thousand dollars, fifty cents............................

PROTEST.-Upon the protest of every note, bill of exchange, acceptance, check, or draft, or any marine protest, whether protested by a notary public or by any other officer who may be authorized by the law of any State or States to make such protest, twenty-five cents.........................

13 July, 1866, ~ 9. Receipts for any sum of money, or for the payment of any debt, exceeding twenty dollars in amount, not being for the satisfaction of any mortgage or judgment, org decree of any court, or by indorsement on any stamped obligation in acknowledgment of its fulfilment, for each receipt two cents: Provided, That when more than one signature is affixed to the same paper, one or more stamps may be affixed thereto representing the whole amount of the stamp required for such signatures; and that the term money, as herein used, shall be held to include drafts and other instruments given for the payment of money.

LEGAL DOCUMENTS:
Writ or other original process by which any suit is commenced in any court of record, either of law or equity, fifty cents........

Where the amount claimed in a writ, issued by a court not of record, is one hundred dollars or over, fifty cents........................

Upon every confession of judgment or cognovit, for one hundred dollars or over, (except in those cases where the tax for the writ of a commencement of suit has been paid, ) fifty cents........

Writs or other process on appeals from justices' courts or other courts of inferior jurisdiction to a court of record, fifty cents.-. Warrant of distress, when the amount of rent claimed does not exceed one hundred dollars, twenty-five cents........

When the amount claimed exceeds one hundred dollars, fifty cents. Provided, That no writ, summons, or other process issued by and returnable to a justice of the peace, except as hereinbefore provided,
or by any police or municipal court having no larger jurisdiction as to the amount of damages it may render than a justice of the peace in the same State, or issued in any criminal or other suits commenced by the United States or any State, shall be subject to the payment of stamp duties: And provided further, That the stamp duties imposed by the foregoing schedule B on manifests, bills of lading, and passage tickets, shall not apply to steamboats or other vessels plying between ports of the United States and ports in British North America.

Affidavits in suits or legal proceedings shall be exempt from stamp duty.

30 June, 1864, ~ 159. 194. That the acceptor or acceptors of any bill of exchange or bill of exchange order for the payment of any sum of money drawn, or purporting drawn abroad but to be drawn, in any foreign country, but payable in the United States, to States, shall, before paying or accepting the same, place thereupon be stamped before a stamp, indicating the duty upon the same, as the law requires for inland bills of exchange, or promissory notes, and no bill of exchange shall be paid or negotiated without such stamp; and if any person shall pay or negotiate, or offer in payment, or receive or take in payment, any such draft or order, the person or per. sons so offending shall forfeit the sum of two hundred dollars.

30 June, 1864, ~154. 195. That all official instruments, documents, and papers issued 13 July, 1866, ~9. by the officers of the United States government, or by the officers Exemptions of any State, county, town, or other municipal corporation, shall be, and hereby are, exempt from taxation: Provided, That it is
the intent hereby to exempt from liability to taxation such State, county, town, or other municipal corporation, in the exercise only of functions strictly belonging to them in their ordinary govern3OJue, mental and municipal capacity.

3 March, 1865, ~ 1. 196. That no stamp duty shall be required on powers of attorPapers relating ney or any other paper relating to applications for bounties, arto bounties, &or pensions, or to the re exempt. rearages of pay, or pensions, or to the reepipt thereof from time to

time, or upon tickets or dontracts of insurance when'limited to Insurance ag'nl accidental injury to persons, nor on certificates of the measure- accidentalinjury.

Certificates of measurement or weight of animals, wood, coal, or hay; nor on deposit measurement and notes.tomutual insurance companies for insurance upon which weight of animals, policies subject to stamp duties have been or are to be issued; Mutual insurnor on any certificate of the record of a deed or other instrument ancertifieaotes ot in writing, or of the acknowledgment or proof thereof by attesting record.

witnesses; nor to any indorsement of a negotiable instrument or on any warrant of attorney, accompanying a bond or note, when ments of deeds, such bond or note shall have affixed thereto the stamp or stamps &c. denoting the duty required; and whenever any bond or note shall be secured by a mortgage, but one stamp shall be required to be
gage, & a, but orte

placed on such papers: Provided, That the stamp duty placed stamp. * thereon shall be the highest rate required for said instruments, or either of them.

197. That it shall not be lawful to record any instrument, docu- 30June, 1864, ~ 152 ment, or paper required by law to be stamped, unless a stamp or 13 July, 1866, ~ 9. stamps of the proper amount shall have been affixed, and cancel-

Instrument not be recorded unless in the manner required by law; and the record of any such less properly instrument, upon which the proper stamp or stamps aforesaid shall stamped. not have been affixed and cancelled as aforesaid, shall be utterly void, and shall not be used in evidence.

198. That hereafter no deed, instrument, document, writing, or 30June, 1864, ~ 163 paper, required by law to be stamped, which has been signed or 13 July, 1866, ~ 9. issued without being duly stamped, or with a deficient stamp, nor Instruments heretofore issued any copy thereof, shall be recorded, or admitted, or used as evi- without stamps'deuce in any court until a legal stamp or stamps, denoting the not to be used or

dence recorded until amount of tax, shall have been affixed thereto, as prescribed by stamps are affixed.

law: Provided, That any power of attorney, conveyance, or document of any kind, made or purporting to be made in any foreign made Inbrtorenst country to be used in the United States, shall pay the same tax as is required by law on similar instruments or documents when made or issued in the United States; and the party to whom the
same is issued, or by whom it is to be used, shall, before using the
same, affix thereon the stamp or stamps indicating the tax required.
199. That no instrument, document, writing, or paper of any 30June,
1864.,~133.
description, required by law to be stamped, shall be deemed or No'
instrument
held invalid and of no effect for the want of the particular kind or to be
invalid for
description of stamp designated for and denoting the duty charged
stamp,.if stampsof
on any such instrument, document, writing, or paper, provided a proper
amount aro
legal stamp, or stamps, denoting a duty of equal amount, shall affixed.
have been duly affixed and used thereon: Provided, That the
Provislonsofthis
provisions of this section shall not apply to any stamp appropri- section -
not to apply to proprietary
ated to denote the duty charged on proprietary articles, or articles
stamps.
enumerated in schedule C.
200. That it shall be lawful for any person to present to the 30June,
18,64,~162.
collector of the district, subject to the rules and regulations of the
Collectors to
Commissioner of Internal Revenue, any instrument not previously stamp
instruments
exempt from duty
issued or used, and require his opinion whether or not the same is or
subject to wechargeable with any stamp duty; and if the said collector
shall tai duty.
be of opinion that such instrument is chargeable with any stamp..duty,
he shall, upon the payment therefor, affix and cancel the
proper stamp; and if of the opinion that such instrument is not
chargeable with any stamp duty, or is chargeable only with the
duty by him designated, he is hereby required to impress thereon a particular stamp, to be provided for that purpose, with such words or device thereon as he shall judge proper, which shall denote that such instrument is not chargeable with any stamp duty, or is chargeable only with the duty denoted by the stamp affixed; and every such instrument upon which the said stamp shall be impressed shall be deemed to be not chargeable, or to be chargeable only with the duty denoted by the stamp so affixed, and shall be received in evidence in all courts of law or equity, notwithstanding any objections made to the same by reason of it being unstamped, or of it being insufficiently stamped.' 30 June, 1864, 156. 201. That in any and all cases where an adhesive stamp shall Mode of cancel- be used for denoting any duty imposed by this act, except as here- adhesive inafter provided, the person using or affixing the same shall write thereupon the initials of his name and the date upon which the same shall be attached or used, so that the same may not again be Penalty for fail- used. And if any person shall fraudulently make use of an adhesive to cancel. sive stamp to denote any duty imposed by this act without so effectually cancelling and obliterating such stamp, except as before mentioned, he, she, or they shall forfeit the sum of fifty dollars: Proprietors of Provided, That any proprietor or proprietors of proprietary articlesinschedule C may furnish pri- articles, or articles subject to stamp duty under schedule C of this vate dies, act, shall have the privilege of furnishing, without expense to the
United States, in suitable form, to be approved by the Commissioner of Internal Revenue, his or their own dies or designs for stamps to be used thereon, to be made under the direction and to be retained in the possession of the Commissioner of Internal Revenue for his or their separate use, which shall not be duplicated Mode of can- to any other person. That in all cases where such stamp is used, selling private instead of his or their writing the date thereon, the said stamp shall be so affixed on the box, bottle, or package, that in opening the same, or using the contents thereof, the said stamp shall be effectually destroyed; and in default thereof, shall be liable to the same penalty imposed for neglect to affix said stamp as hereinbefore prePenaltyforforg- scribed in this act. Any person who shall fraudulently obtain or ing or counter- use any of the aforesaid stamps or designs therefor, and any person feiting private stamps. forging, or counterfeiting, or causing or procuring the forging or counterfeiting any representation, likeness, similitude, or colorable imitation of the said last-mentioned stamp, or any engraver or printer who shall sell or give away said stamps, or selling the same, or, being a merchant, broker, peddler, or person dealing, in whole or in part, in similar goods, wares, merchandise, manufactures, preparations, or articles, or those designed for similar objects or purposes, shall have knowingly or fraudulently in his, her, or their possession any such forged, counterfeited likeness, similitude, or colorable imitation of the said last-mentioned stamp, shall be deemed guilty of a felony, and, upon conviction thereof, shall be subject to all the penalties, fines, and forfeitures prescribed in the preceding section of this act.

30 June, 1864, ~157. 202. That the Commissioner of Internal Revenue be, and he is
Commis'ner may hereby, authorized to prescribe such method for the
cancellation of
prescribe other
method of cancel- stamps, as substitute for or in addition to the method
now prclation. scribed by law, as he may deem expedient and
effectual. And he
is further authorized, in his discretion, to make the application of
such method imperative upon the manufacturers of proprietary
articles, or articles included in schedule C, and upon stamps of a
cinval value exceeding twenty-five cents each.

203. That if any person shall forge or counterfeit, or cause or 30June,
1864,~ l5
procure to be forged or counterfeited, any stamp, die, plate, or other 13
July, 1
instrument, or any part of. any stamp, die, plate, or other instru- inPen
alt; corfo r -
ment, which shall have be[en] provided, or may hereafter be pro-
ormisusingstamps
vided, made, or used in pursuance of this aot, or shall forge, or ina
counterfeit, or resemble, or cause or procure to be forged, counterfeited,
or resembled, the impression, or any part of the impression,
of any such stamp, die, plate, or other instrument as aforesaid,
upon any vellum, parchment, or paper, or shall stamp or mark, or
cause or procure to be stamped or marked, any vellum, parchment,
or paper, with any such forged or counterfeited stamp, die, plate,
or other instrument, or part of any stamp, die, plate, or other instrument,
as aforesaid, with intent to defraud the United States.
of any of the taxes hereby imposed, or any part thereof; or if
any person shall utter, or sell, or expose to sale, any vellum,
parchment, paper, article, or thing, having thereupon the impression of any such counterfeited stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same to be forged, counterfeited, or resembled; or if any person shall knowingly use or permit the use of any stamp, die, plate, or other instrument, which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or remove, or cause or procure to be cut, torn, or removed, the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used, in pursuance of this act, from any vellum, parchment, or paper, or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall fraudulently use, join, fix, or place, or cause to be used, joined, fixed, or placed, to, with, or upon any vellum, parchment, paper, or any instrument or writing charged or chargeable with any of the taxes hereby imposed, any adhesive stamp, or the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of law, and which shall have been cut, torn, or removed from any other vellum, parchment, or paper, or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall wilfully remove or cause to be removed, alter or cause to be altered, the cancelling or defacing marks on any adhesive stamp, with intent to use the same, or to cause the use of the same after it shall have been once used, or shall knowingly or wilfully sell or buy such washed or restored stamps, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for the further use thereof; or if any person shall knowingly and without lawful excuse (the proof whereof shall lie on the person accused) have in his possession any washed, restored, or altered stamps, which have been removed from any vellum, parchment,
paper, instrument, or writing, then, and in every such case, every
person so offending, and every person knowingly and wilfully
aiding, abetting, or assisting in committing any such offence as
aforesaid, shall, on conviction thereof, forfeit the said counterfeit
stamps and the articles upon which they are placed, and be punished by
fine not exceeding one thousand dollars, or by imprisonment and
confinement to hard labor not exceeding five years, or
both, at the discretion of the court.

30June, 1864, ~ 158 204. That any person or persons who shall make,
sign, or issue,
3 aruly, 18665, 9. or who shall cause to be made, signed, or issued, any
instrument,

1document, or paper of any kind or description whatsoever, or shall
ngPenaltyforiuments- accept, negotiate, or pay, or cause to be accepted,
negotiated, or
without proper paid, any bill of exchange, draft, or order, or promissory
note for
*tamps. the payment of money, without the same being duly stamped,
or
having thereupon all adhesive stamp for denoting the tax chargeable
thereon, and cancelled in the manner required by law, with intent
to evade the provisions of this act, shall, for every such offence,
Instrmmentsun- forfeit the sum of fifty dollars, and such instrument,
document, or
stamped invalid. paper, bill, draft, order, or note, not being stamped
accordipg to
Title of second law, shall be deemed invalid and of no effect: Provided,
That
furchaser not af- 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
Instrum'ts issued his grantor claims or holds title: And provided further,
That
without stamps hereafter, in all cases where the party has not affixed to
any instrument the stamp required by law thereon at the time of making
er 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, or if said instrument be lost, to a
Party in Interest copy thereof, he or they shall appear before the collector of the
may present instrument to col revenue of the proper district, who shall,
on the payment of
lector. the price of the proper stamp required by law, and of a penalty
Penalty of $50. of fifty dollars, and where the whole amount of the tax
denoted
by the stamp required shall exceed the sum of fifty dollars, on
payment also of interest, at the rate of six per centum on said tax
from the day on which such stamp ought to have been affixed,
affix the proper stamp to such instrument or copy, and note upon
the margin thereof the date of his so doing, and the fact that such
penalty has been paid; and the same shall thereupon be deemed
and held to be as valid, to all intents and purposes, as if stamped
Where stamp when made or issued: And provided further, That where it
shall
duteyreet Ctoobdep$a5 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, or to evade or delay
the payment thereof, then and in such case, if such instrument,
or, if the original be lost, a copy thereof, duly certified by the
officer having charge of any records in which such original is required to
be recorded, or otherwise duly proven to the satisfaction
Collector may of the collector, shall, within twelve calendar months
after the
tin cae. in first day of August, eighteen hundred and sixty-six, or
within
twelve calendar months after the making or issuing thereof, be
brought to the said collector of revenue to be stamped, and the
stamp tax chargeable thereon shall be paid, it shall be lawful for
the said collector to remit the penalty aforesaid, and to cause such
Subseq'nt stamp- instrument to be duly stamped. And when the original
instruing may be re- ment, or a certified or duly proved copy thereof, as
aforesaid, duly
stamped so as to entitle the same to be recorded, shall be presented
to the clerk, register, recorder, or other officer having charge of
the original record, it shall be lawful for such officer, upon the
payment of the fee legally chargeable for the recording thereof, to
make a new record thereof, or to note upon the original record the
fact that the error or omission in the stamping of said original in

Page 111

strument has been corrected pursuant to law; and the original
instrument or such certified copy or the record thereof may be
used in all courts and places in the same manner and with like
effect as if the instrument had been originally stamped: And pro-
vided further, That in all cases where the party has not affixed where no
collecthe stamp required by law upon any instrument mfde, signed, or
established.
issued, at a time when and at a place where no collection district
was established, it shall be lawful for him or them, or any party
having an interest therein, to affix tle proper stamp thereto, or if
the original be lost, to a copy thereof; and the instrument or copy
to which the proper stamp has been thus affixed prior to the first
day of January, one thousand eight hundred and sixty-seven, and
the record thereof, shall be as valid, to all intents and purposes, as
if stamped by the collector in the manner hereinbefore provided.
But no right acquired in good faith before the stamping of such Rights
instrument or copy thereof, and the recording thereof, as hereinbefore
stamping
provided, if such record be required by law, shall in any manner
be affected by such stamping as aforesaid.
205. That the Commissioner of Internal Revenue be, and is 30June,
1e64,W161.

hereby, authorized to sell to and supply collectors, deputy col-
Comnrssionerauctors, postmasters, stationers, or any other persons, at
his dis- thorized to sell
stamps and allow
cretion, with adhesive stamps, or stamped paper, vellum, or parch- a
commission of 5
ment, as herein provided for, in amounts of not less than fifty per cent.
dollars, upon the payment, at the time of delivery, of the amount
of duties said stamps, stamped paper, vellum, or parchment, so
sold or supplied, represent, and may allow, upon the aggregate
amount of such stamps, as aforesaid, the sum of not exceeding
five per centum as commission to the collectors, postmasters,
stationers, or other purchasers; but the cost of any paper, vellum,
or parchment shall be paid by the purchaser of such stamped
paper, vellum, or parchment, as aforesaid: Provzded, That any
Commission on
proprietor or proprietors of articles named in schedule C, who private
stamps.
shall furnish his or their own die or design for stamps, to be used
especially for his or their own proprietary articles, shall be allowed
the following commission, namely: On amounts purchased at one
time of not less than fifty nor more than five hundred dollars, five per centum; on amounts over five hundred dollars, ten per centum.

The Commissioner of Internal Revenue may from time to time make regulations, upon proper evidence of the facts, for the allowance of such of the stamps issued under the provisions of this &c. act as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been paid in error, or remitted; and such allowance shall be made either by giving other stamps in lieu of the stamps so allowed for, or by repaying the amount or value, after deducting therefrom, in case of repayment, the sum of five per centum to the owner thereof; but no allowance shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why said stamps cannot be so returned: Provided, That the Commissioner of Internal Revenue may, from time to time, furnish, supply, and deliver to any manufacturer of friction or other matches, cigar lights or credit, wax tapers, a suitable quantity of adhesive or other stamps, such as may be prescribed for use in such cases, without prepayment therefor, on a credit not exceeding sixty days, requiring, in advance, such security as he may judge necessary to secure payment therefor to the Treasurer of the United States, within the
time prescribed for such payment. And upon all bonds or other securities taken by said Commissioner, under the provisions of this act, suits may be maintained by said Treasurer in the circuit or district court of the United States, in the several districts where any of the persons giving said bonds or other securities reside or may be found, in any appropriate form of action.

2. PROPRIETARY.-SCHEDULE C.

30June, 1864, ~l - 206. That all the provisions of this act relating to dies, stamps, adhesive stamps, and stamp duties shall extend to and include all the articles or objects enumerated in schedule (except where manifestly impracticable) all the articles or objects included to the provisions in relation thereto.

SCHEDULE C.

MEDICINES OR PREPARATIONS.

Medicines or For and upon every packet, box, bottle, pot, phial, or other enclopreparations. sure, containing any pills, powders, tinctures, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions whatsoever, made and sold, or removed for consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same, or has or claims to have any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or held out or recommended to the public by the makers, venders, or proprietors thereof as proprietary medicines, or as remedies or specifics for any disease, diseases, or affections whatever affecting the human or animal body, as follows:
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed, at retail price, or value, the sum of twenty-five cents, one cent....... $0 1

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and not exceed the retail price or value of fifty cents, two cents......-.................. —-—. —. —--------- 2

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents, and not exceed the retail price or value of seventy-five cents, three cents................................................. 3

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.......................................................... 4

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents. 2

PERFUMERY, COSMETICS, MATCHES, AND CARDS.

Perfumery an For and upon every packet, box, bottle, pot, phial, or other enclocosmetics sure, containing any essence, extract, toilet water, cosmetic, hair oil, pomade, hair-dressing, hair restorative, hair dye, tooth-wash, dentifrice, tooth-paste, aromatic cachous, or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called, known or distinguished, used or applied, or to be used or applied as perfumes or applications to the hair, mouth, or skin, made, prepared, and sold or removed for consumption
and sale in the United States, where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents,

one cent................................................... 1

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents,

two cents.................................................. 2

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents,

three cents............................................. 3

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar,

four cents............................................... 4

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents................................................... 2

FRICTION MATCHES, or lucifer matches, or other articles made in part of wood, and used for like purposes, in parcels or packages containing one hundred matches or less, for each parcel or package,

one cent.................................................. 1

When in parcels or packages containing more than one hundred and not more than two hundred matches, for each parcel or package,

two cents............................................... 2

And for every additional one hundred matches or fractional part thereof, one cent.................................................. 1

For wax tapers, double the rates herein imposed upon friction or lu-

13 July, 1866, ~ 9.: cifer matches; on cigar lights, made in part of wood, wax, glass,
Wax tapers and, paper, or other materials, in parcels or packages containing cigar lights.

twenty-five lights or less in each parcel or package, one cent ———— 1
When in parcels or packages containing more than twenty-five and not more than fifty lights, two cents------------------- 2
For every additional twenty-five lights or fractional part of that number, one cent additional. ———— — —— ———— 3

PLAYING CARDS. -For and upon every pack, not exceeding fifty-two cards in number, irrespective of price or value, five cents-.... 5 Playing cards.

CANNED MEATS, &C. —For and upon every can, bottle, or other single Canned meats, package, containing meats, fish, shell-fish, fruits, vegetables, sauces, & sirups, prepared mustard, jams or jellies contained therein and packed or sealed, made, prepared, and sold, or offered for sale, or removed for consumption in the United States, on and after the first day of October, eighteen hundred and sixty-six, when such can, bottle, or other single package, with its contents, shall not exceed two pounds in weight, the sum of one cent............. ———— 1
When such can, bottle, or other single package, with its contents, shall exceed two pounds in weight, for every additional pound or fractional part thereof, one cent------------------- 1

207. That no stamp tax shall be imposed upon any uncom-, 133Juiy, 1866, ~13. pounded medicinal drug or chemical, nor upon any medicine comp- No taxn on pounded raccording to the United States or other national pharma-compoundededicined & copoeia, or of which the fill and proper formula is published in cordink to certain pharmac o p pai as,
any of the dispensatories now or hitherto in common use among &e. physicians or apothecaries, or in any pharmaceutical journal now, issued by ally incorporated college of pharmacy, when not sold or; offered for sale, or advertised under any other name, form, or guise than that under which they may be severally denominated and laid down in said pharmacopœias, dispensatories, or journals asaforesaid; nor upon medicines sold to or for the use of any per- son, which may be mixed and compounded for said person according to the written receipt or prescription of any physician or sur8

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geon. But nothing in this section shall be construed to exempt from stamp tax any medicinal articles, whether simple or compounded by aily rule, authority, or formula, published or unpublished, which are put up in a style or manner similar to that of patent or proprietary medicines in general, or advertised in newspapers or by public handbills for popular sale and use, as having any special proprietary claim to merit, or to any peculiar advantage in mode of preparation, quality, use, or effect, whether such claim be real or pretended.

30June,18654, 18.  208. That all medicines, preparations, compositions, perfu-Certain nrties mery, cosmetics, cordials, and other liquors manufactured wholly in schedule C, in- or in part of domestic spirits, intended for exportation, as provided tended for export- for by law, in order to be manufactured and sold or removed, withatiou, may be manufactured in bond- out being charged with duty and without having a stamp affixed ed warehouse. thereto, shall, under such rules and regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses
similarly constructed to those known and designated in treasury regulations as bonded warehouses, class two: Provided, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the rules and regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded ware

Maybe removed houses. Such goods, when manufactured in such warehouses, may without tamps. be removed for exportation, under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury, without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or of any of them, having such bonded warehouse, as aforesaid, shall be at liberty, under such rules and regulations as the Secretary of the Treasury, may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempted from the payment of stamp and excise duty by such manufacter. Articles and materials so to be used may be transferred exempt from duty from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp and excise duty; and the receipt of the officer in charge, as aforesaid, shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary
of the
from ships or
booded warehouse Treasury may prescribe, and under the direction of
the proper officer in the warehouse, be removed in original packages from
on shipboard, or from
are to be used. the bonded warehouse in which the same may be, into
the bonded
warehouse in which such manufacture may be carried on, for the
purpose of being used in such manufacture, without payment of
duties thereon, and may there be used in such manufacture. No
article so removed, nor any article manufactured in said bonded
Officer in charge warehouse, shall be taken therefrom except for
exportation, under
of warehouse to the direction of the proper officer having charge thereof,
as aforegive certificate
upon removal, said, whose certificate, describing the articles by their
marks, or

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otherwise, the quantity, the date of importation, and name of vessel, with
such additional particulars as may from time to time be
required, shall be received by the collector of customs in cancellation of
the bonds, or return of the amount of foreign import duties.
All labor performed and services rendered under these regulations
Expenses to be
shall be under the supervision of an officer of the customs, and at borne
by the nanthe expense of the manufacturer.
209. That lucifer or friction matches, and cigar lights and wax. Miarch,
18eS, ~ l.
tapers, may be transferred, without payment of duty, directly from
Matches may be
the place of manufacture to a bonded warehouse established in con-
formity with law and treasury regulations, and upon the execution
of such transportation bonds or other security as the Secretary of
payment of duty.
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
thereo, 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 ill bonded warehouse. And no draw-
back 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.

210. That any person who shall offer or expose for sale any of
the articles named in schedule C, or in any amendments thereto, 3;Jlcyh
1865, ~ 9.
whether the articles so offered or exposed are imported or are of
Persons offering
foreign or domestic manufacture, shall be deemed the manufac-
articles in
turer thereof, and subject to all the duties, liabilities, and penalties
schednle C tho be
imposed by law in regard to the sale of domestic articles without
facturers.
the use of the proper stamp or stamps denoting the tax paid thereon, and
all such articles imported, or of foreign manufacture, shall, in addition to the import duties imposed on the same, be subject to the stamp tax, respectively, prescribed in schedule C, as aforesaid: Provided, That when such imported articles, except play- ing cards, lucifer or friction matches, cigar lights, and wax tapers, shall be sold in the original and unbroken package in which the bottles or other enclosures were packed by the manufacturer, the person so selling said articles shall not be subject to any penalty on account of the want of the proper stamp.

211. That if any person, firm, company, or corporation shall make, prepare, and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery, cosmetics, lucifer or friction matches, cigar lights, or ing, etc-, r'ticies wax tapers, and playing cards, and also including prepared mus- tards, preserved meats, fish, shell-fislh, fruits, vegetables, sauces, sirups, jams, and jellies, when packed or sealed in cans, bottles, or other single packages, whether of domestic manufacture or imported, upon which a duty or tax is imposed by law, as enumerated and mentioned in schedule C, without affixing thereto an adhesive stamp or label denoting the tax before mentioned, he or they shall incur a penalty of fifty dollars for every omission to affix such stamp.
30 June, 1864, ~166. 212. That every manufacturer or maker of any of the articles
Penalty for re- for sale mentioned in schedule C, after the same shall have been
roing articmps so made, and the particulars hereinbefore required as to stamps
schedule C. have been complied with, who shall take off, remove, or detach, or
cause, or permit, or suffer to be taken off, or removed, or detached, any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offence shall be committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing; and every such article or commodity as aforesaid shall also be forfeited.

30 June, 1864, ~167. 213. That on and after the passage of this act, every maker or
3 March, 1865, ~. manufacturer of any of the articles or commodities mentioned in
tictlesponattempt Schedule C, as aforesaid, who shall sell, expose for sale, send out,
to evade the duty. remove, or deliver any article or commodity, manufactured as aforesaid, before the duty thereon shall have been fully paid, by affixing thereon the proper stamp, as provided by law, or who shall hide, or conceal, or cause to be hidden or concealed, or who shall remove or convey away, or deposit, or cause to be removed or conveyed away from or deposited in any place, any such article or commodity, to evade the duty chargeable thereon, or any part thereof, shall be subject to a penalty of one hundred dollars, together with the forfeiture of any such article or commodity.
30sJne,1864.~ 170. 214. That in any collection district where, in the judgment of Commiss'r may the Commissioner of Internal Revenue, the facilities for the pro furnish stamps to certain officers for curement and distribution of stamped vellum, parchment, or paper sale,, and adhesive stamps, are or shall be insufficient, the Commissioner, as aforesaid, is authorized to furnish, supply, and deliver to the collector and to the assessor of any such district, and to any assistant treasurer of the United States, or designated depositary thereof, or any postmaster, a suitable quantity or amount of stamped vellum, parchment, or paper, and adhesive stamps, without prepayment therefor, and shall allow the highest rate of commissions allowed by law to any other parties purchasing the same, and May require may in advance require of any such collector, assessor, assistant bond. treasurer of the United States, or postmaster, a bond, with sufficient sureties, to an amount equal to the value of any stamped vellum, parchment, or paper, and adhesive stamps which may &e placed in his hands and remain unaccounted for, conditioned for the faithful return, whenever so required, of all quantities or amounts undisposed of, and for the payment, monthly, of all quantities or amounts, sold or not remaining on hand. And it shall be the duty of such collector to supply his deputies with, or sell to other parties within his district who may make application therefor, stamped vellum, parchment, or paper, and adhesive stamps, upon the same terms allowed by law, or under the regulations of the Commissioner of Internal Revenue, who is hereby authorized to make such other regulations, not inconsistent herewith, for the security of the United States and the better accommodation of the public, in relation to the matters hereinbefore mentioned, as he may judge necessary and expedient. And the Secretary of the Treasury may from time to time make such regulations
as he may find necessary to insure the safe-keeping or

prevent the illegal use of all such stamped vellum, parchment, paper, and adhesive stamps.

X.

DRAWBACK.

215. That from and after the date on which this act takes effect, there shall be an allowance or drawback on all articles on which: March, 18ti.,~ I.

Drawback on any internal duty or tax shall have been paid, except raw or un- certain manufactured cotton, crude petroleum or rock oil, refined coal oil, turpines exported.
naphtha, benzine or benzole, distilled spirits, manufactured tobacco, snuff, and cigars of all descriptions, bullion, quicksilver, lucifer or friction matches, cigar lights, and wax tapers, equal in amount to the duty or tax paid thereon, and no more, when exported, the evidence that any such duty or tax has been paid to be furnished to the satisfaction of the Commissioner of Internal Revenue by such person or persons as shall claim the allowance or drawback, and the amount to be ascertained under such regulations as shall, from time to time, be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, and Method of pay. the same shall be paid by the warrant of the Secretary of the ment.

Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: Provzded, No allowance to That no allowance or drawback shall be made or had for any be less than $10.
amount claimed or due less than ten dollars, anything in this act
to the contrary notwithstanding: And provided further, That any
Certificates of
certificate of drawback for goods exported, issued in pursuance of
drawback receivable for duties.
the provisions of law, may, under such regulations as may be prescribed
by the Secretary of the Treasury, be received by the collector or his
deputy in payment of duties under this act. And the Secretary may
Secretary of the Treasury may make such regulations with regard make
regulations.
to the form of said certificates and the issuing thereof as, in his
judgment, may be necessary: Provved also, That no claim for 13 July,
1866, 9.
drawback on any articles of merchandise exported prior to June  Proviso
of limithirtieth, eighteen hundred and sixty-four, shall be allowed unless
tation.
presented to the Commissioner of Internal Revenue within three
months after this amendment takes effect.
216. That upon articles manufactured exclusively from cotton, 13 July,
866, 6.
when exported, there shall be allowed as a drawback an amount
Drawback o.
equal to the internal tax which shall have been assessed and paid articles
manufacupon such articles in their finished condition, and in addition
thereto a drawback or allowance of as many cents per pound upon the
pound of cotton cloth, yarn, thread or knit fabrics, manufactured
exclusively from cotton and exported, as shall have been assessed
and paid in the form of an internal tax upon the raw cotton entering into
the manufacture of said cloth or other article, the
amount of such allowance or drawback to be ascertained in such
manner as may be prescribed by the Commissioner of Internal
Revenue under the direction of the Secretary of the Treasury;
and so much of section one hundred and seventy-one of the act  Repeals
former
of June thirty, eighteen hundred and sixty-four, " to provide allowance.
internal revenue to support the government, to pay interest on the
public debt, and for other purposes," as now provides for a drawback on
manufactured cotton, is hereby repealed. 3 March, 1865, ~15.

217. That in any port of the United States in which there is One
collector to
more than one collector of internal revenue, the Secretary of the be
designated to
have charge of exTreasury may designate one of said collectors to have
charge of portations, where
all matters relating to the exportation of articles subject to tax un- there
is more than

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Officer to be de- der the laws to provide internal revenue; and at such
ports as the
igntary to by peein- Secretary of the Treasury may deem it necessary,
there shall be an
tend officer appointed by him to superintend all matters of
exportation
and drawback, under the direction of the collector, whose
compensCompensation. sation therefor shall be prescribed by the
Secretary of the Treasury,
but shall not exceed, in any case, an annual rate of two thousand dollars,
excepting at New York, where the compensation
Papers in bn- shall be an annual rate of three thousand dollars. And all
the
teau of dedrawback books, papers, and documents in the bureau of
drawback in the
collector. respective ports, relating to the drawback of taxes paid under
the
internal revenue laws, shall be delivered to said collector of internal revenue; and any collector of internal revenue, or superintendAlthority to ad- ent of exports and drawbacks, shall have authority to administer umieroaths, &c. such oaths and certify to such papers as may be necessary under any rules and regulations that may be prescribed under the authority herein conferred.  

30 June, 1864, ~17  218. That if any person or persons shall fraudulently claim or Penalty for seek to obtain an allowance or drawback on goods, wares, or merfraudulent claim 11. *X for drawback. chancdise, on which no internal. duty shall have been paid, or shall fraudulently claim any greater allowance or drawback than tho duty actually paid, as aforesaid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury, to be recovered as in other cases of forfeiture provided for in the general provisions of this act.  

XI.

PENALTIES, FORFEITURES, AND PROCEEDINGS.  
30 June, 1864, ~15.  219 That if any person shall deliver or disclose to any

Penalty  for assessor or assistant assessor appointed in pursuance of law any

makingffraudulent false or fraudulent list, return, account,
or statement, with intent

return.

to defeat or evade the valuation, enumeration, or assessment in or for refusing tended to be made, or if any person who being duly summoned to

to appear and pro- appear to testify, or to appear and produce such books as aforesaid, shall neglect to appear or to produce said books, he shall,

upon conviction thereof before any circuit or district court of the

United States, be fined in any sum not exceeding one thousand dollars, or be imprisoned for not exceeding one year, or both, at
the discretion of the court, with cost of prosecution.

30 June, 1864.

220. That if any person, in any case, matter, hearing, or

False swearing other proceeding in which an oath or affirmation shall be required to

to be deemed per- be taken or administered under and by virtue of this act, shall, upon

the taking of such oath or affirmation, knowingly and wilfully

swear or affirm falsely, every person so offending shall be deemed

guilty of perjury, and shall, on conviction thereof, be subject to

the like punishment and penalties now provided by the
laws of the.

United States for the crime of perjury.

13 July, 1866, ~ 6. 221. That if any person or persons shall, directly or indirectly,

Bribery of public promise, offer, or give, or cause or procure to be promised, offered,

lic officers. or given, any money, goods, right in action, bribe, present, or

reward, or any promise, contract, undertaking, obligation, or

security for the payment or delivery of any money, goods, right

in action, bribe, present, or reward, or any other valuable
thing

whatever to any officer of the United States, or person holding

any place of trust or profit, or discharging any official function

under, or in connexion with, any department of the government

of the United States, after the passage of this act, with intent to influence his decision or action on any question, matter, cause, or thing which may then be pending, or may by law be brought
before him in his official capacity, or in his place of trust or profit, or with intent to influence any such officer or person to commit, or aid or abet in committing, any fraud on the revenue of the United States, or to connive at or collude in, or to allow or permit, or make opportunity for the commission of any such fraud, and shall be thereof convicted, such person or persons so offering, promising, or giving, or causing, or procuring to be promised, offered, or given any such money, goods, right in action, bribe, present, or reward, or any promise, contract, undertaking, obligation, or security for the payment or delivery of any money, goods, right in action, bribe, present, or reward, or other valuable thing whatever, and the officer or person who shall in anywise accept or receive the same, or any part, respectively, shall be liable to indictment in any court of the United States having jurisdiction, and shall, upon conviction thereof, be fined not exceeding three times the amount so offered, promised, given, accepted, or received, and imprisoned not exceeding three years; and the person convicted of so accepting or receiving the same, or any part thereof, if an officer or person holding any such place of trust or profit, shall forfeit his office or place; and any person so convicted under this section shall forever be disqualified to hold any office of honor, trust, or profit under the United States.

222. That in case any person shall sell, give, or purchase or receive any box, barrel, bag, or any vessel, package, wrapper, cover, or envelope of any kind, stamped, branded or marked in any way so as to show that the contents or intended contents thereof have been duly inspected, or that the tax thereon has been paid, or that any provision of the internal revenue laws has been complied with, whether such stamping, branding, or marking may...
have been a duly authorized act or may be false and counterfeit, or otherwise without authority of law, said box, barrel, bag, vessel, package, wrapper, cover, or envelope being empty, or containing anything else than the contents which were therein when said articles had been so lawfully stamped, branded, or marked by an officer of the revenue, such person shall be liable to a penalty of not less than fifty nor more than five hundred dollars. And any person who shall make, manufacture, or produce any box, barrel, bag, vessel, package, wrapper, cover, or envelope, stamped, branded, or marked, as above described, or shall stamp, brand, or mark the same, as hereinbefore recited, shall, upon conviction thereof, be liable to penalty as before provided in this section. And any person who shall violate the foregoing provisions of this section, with intent to defraud the revenue, or to defraud any person, shall, upon conviction thereof, be liable to a fine of not less than one thousand nor more than five thousand dollars, or imprisonment for not less than six months, nor more than five years, or both such fine and imprisonment, at the discretion of the court. And all articles sold, given, purchased, received, made, manufactured, produced, branded, stamped, or marked in violation of the provisions of this section, and all their contents, shall be forfeited to the United States.

Page 120
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30 June, 1864, ~49. 223. That all the provisions hereinafter made for the delivery
Provisions here- Of returns, lists, statements, and valuations, and for additions to
inafter made for delivery of re- the duty in case of false or fraudulent lists or returns, or in case turns, &e., impo- of undervaluation or understatement on lists or returns, or in case sition of fines, &c., apply to all per- of refusal or neglect to deliver-lists or returns, and for the imposons, corporations, &e.s corportinsition of fines, penalties, and forfeitures, shall be held and taken to apply, to all persons, associations, corporations, or companies liable to pay duty or tax; and any additions to duties, fines, Fineshereinafter penalties, or forfeitures hereinafter imposed for failure to perform impto tshed e a ny duty required to be performed, shall be held and taken to be to those hereinbe- any dut rqre rmmed, be fore provided. additional to those hereinbefore provided. 30 June, 1864, 48. 224. That all goods, wares, merchandise, articles, or objects, on

13 July, 1866, 9. which taxes are imposed by the provisions of law, which shall be

Articles held by

any person with found in the possession, or custody, or
within the control of any

intent to defraud person or persons, for the purpose of being sold or removed by

the revenue may

be seized by cer- such person or persons in fraud of the internal revenue laws, or

tain officers. with design to avoid payment of said taxes, may be seized by the

collector or deputy collector of the proper district, or by such

other collector or deputy collector as may be specially authorized

by the Commissioner of Internal Revenue for that purpose,
and

the same shall be forfeited to the United States; and also all raw materials found in the possession of any person or persons intending to manufacture the same into articles of a kind subject to tax for the purpose of fraudulent[ly] selling such manufactured articles, or with design to evade the payment of said tax; and also all tools, implements, instruments, and personal property whatsoever,

The articles for in the place or building or within any yard or enclosure where
feited to the United States. Such articles or such raw materials shall be found, may also be seized by any collector or deputy collector, as aforesaid, and the

Forfeiture to be same shall be forfeited as aforesaid; and the proceedings to enforce

enforced by proceeding in rem in the

circuit or district court of the United States for the district where

such seizure is made, or in any other court of competent jurisdiction. And any person who shall have in his custody or possession any such goods, wares, merchandise, articles,
or objects, subject to tax as aforesaid, for the purpose of selling the same with

the design of avoiding payment of the taxes imposed thereon, Penalty for fraud shall be liable to a penalty of five hundred dollars, or not less than

$500, or double the amount of duties. double the amount of taxes fraudulently attempted to be evaded,

to be recovered in any court of competent jurisdiction; and the

goods, wares, merchandise, articles, or objects, which shall be so

seized by any collector or deputy collector, may, at the option of

the collector, be delivered to the marshal of said district,
and remain in the care and custody of said marshal, and under his control, until he shall obtain possession by process of law, and the cost of seizure made before process issues shall be taxable by the

Custody of goods court: Provided, That when the property so seized may be liable to perish or become greatly reduced in price or value by keeping,

U. S. marshall, or when it cannot be kept without great expense, the owner thereof, the collector, or the marshal of the district, may apply to

the assessor of the district to examine said property; and if, in
erty may be ap- the opinion of said assessor, it shall be necessary that the said

praised and re- property should be sold to prevent such waste or expense, he shall

turned to owner,

he giving bond for appraise the same; and the owner thereupon shall have said propsame. erty returned to him upon giving bond in such form as may be

prescribed by the Commissioner of Internal Revenue, and in an
amount equal to the appraised value, with such sureties as the
said assessor shall deem good and sufficient, to abide the final
order, decree, or judgment of the court having cognizance of the
case, and to pay the amount of said appraised value to the collector,
marshal, or otherwise, as he may be ordered and directed
by the court, which bond shall be filed by said assessor with the
United States district attorney for the district in which said proceedings
in rem may be commenced: Provided further, That in
case said bond shall have been executed and the property returned
before seizure thereof, by virtue of the process aforesaid, the marshal
shall give notice of the pendency of proceedings in court to
the parties executing said bond, by personal service or publication,
and in manner and form as the court may direct, and the court
shall thereupon have jurisdiction of said matter and parties in the
same manner as if such property had been seized by virtue of the
process aforesaid. But if said owner shall neglect or refuse to
If bond not given
give said bond, the assessor shall issue to the collector or marshal
propearty may be
aforesaid an order to sell the same; and the said collector or marshal
shall thereupon advertise and sell the said property at public
auction in the same manner as goods may be sold on final execution in
said district; and the proceeds of the sale, after deducting
the reasonable costs of the seizure and sale, shall be paid to the
court aforesaid, to abide its final order, decree, or judgment.
225. That in case any goods or commodities for or in respect 13.Tuly,
1161, ~14.

whereof any tax is or shall be imposed, or any materials, utensils,
Removal or conor vessels proper or intended to be made use of for or in
the mak- tent ato defrat the
ing of such goods'or commodities shall be removed, or shall be revenue
cause of
deposited or concealed in any place, with intent to defraud the United States of such tax, or any part thereof, all such goods and commodities, and all such materials, utensils, and vessels, respectively, shall be forfeited; and in every such case, and in every case where any goods or commodities shall be forfeited under this act, or any other act of Congress relating to the internal revenue, all and singular the casks, vessels, cases or other packages whatsoever, containing, or which shall have contained, such goods or commodities, respectively, and every vessel, boat, cart, carriage, or other conveyance whatsoever, and all horses or other animals, and all things used in the removal or for the deposit or concealment thereof, respectively, shall be forfeited; and every person who shall remove, deposit, or conceal, or be concerned in removing, depositing, or concealing any goods or commodities for or in respect whereof any tax is or shall be imposed, with intent to defraud the Fine or penalty.

United States of such tax or any part thereof, shall be liable to a fine or penalty of not exceeding five hundred dollars.

226. That if any person liable and required to pay any tax upon any article, goods, wares, merchandise, or manufactures, as Debts contracted herein provided, shall sell, or cause or allow the same to be sold, through the sale of before the tax to which such article, goods, wares, merchandise, or tent manufacture is legally liable is paid, with intent to avoid such tax, to be void.

or in fraud of the revenue herein provided, any debt contracted in the sale of such article, goods, wares, merchandise, or manufactures, or any security given therefor, unless the same shall have been bona fide transferred to the hands of an innocent holder, shall be entirely void, and the collection thereof shall not be enforced in any court. And if any such article, goods, wares, merchandise, ox
manufacture has been paid for, in whole or in part,

the sum so paid shall be deemed forfeited, and any person who will sue for the same in an action of debt shall recover of the seller the amount so paid, one half to his own use and the other half to the use of the United States.

30 June, 1864, ~179. 227. That, where it is not otherwise provided for, it shall be

3 March, y865, 6 1. the duty of the collectors, in their respective districts, and they
13 July, 1866, ~ 9.

Colletors to are hereby authorized, to prosecute for the recovery of any sum

prosecute for fines, or sums that may be forfeited; and all fines, penalties, and forfeitfenalties, and for- ures which may be imposed or incurred shall and may be sued

for and recovered, where not otherwise provided, in the name of Form of pro- the United States, in any proper form of action, or by any proceeding. proper form of proceeding, before any circuit or district court

of the United States for the district within which said fine, penalty, or forfeiture may have been incurred, or before any court of comInformer's share petent jurisdiction. And where not otherwise provided for, such
to be determined share as the Secretary of the Treasury shall, by general
regulations, provide, not exceeding one moiety nor more than five thousand dollars in any one case, shall be to the use of the person, to be ascertained by the court which shall have imposed or decreed any such fine, penalty, or forfeiture, who shall first inform
of the cause, matter, or thing whereby such fine, penalty, or forfeiture shall have been incurred; and when any sum is paid before judgment without suit, or before judgment, in lieu of fine, penalty, or forfeiture by the Secretary or forfeiture, and a share of the same is claimed by any person as of the Treasury, the Secretary of the Treasury, under general regulations to be by him prescribed, shall determine whether any claimant is entitled to such share as above limited, and to whom the same shall be paid, and shall make payment accordingly. It is hereby declared to be the true intent and meaning of the present and all previous provisions of internal revenue acts granting shares to When informers in any case until the fine, penalty, or forfeiture in such case is fixed by judgment or compromise and the amount or proceeds shall have been paid, when the informer shall become entitled to his legal share of the sum adjudged or agreed upon and received: Existing power Provided, That nothing herein contained shall be construed to to remit not af- limit or affect the power of remitting the whole or any portion of a fine, penalty, or forfeiture conferred on the Secretary of the Commiss'r may Treasury by existing laws. The Commissioner of Internal Revenue may compromise cases. nce shall be, and is hereby, authorized and empowered to compromise, under such regulations as the Secretary of the Treasury shall prescribe, each case arising under the internal revenue laws, Jurisdiction of whether pending in court or otherwise. The several circuit and circuit and district courts of the United States shall have jurisdiction of all
courts. Offences against any of the provisions of this act committed within
Rule of evidence their several districts: Provided, That whenever in any civil
action for a penalty the informer may be a witness for the prosecution, the party against whom such penalty is claimed may Threatening or be and shall be admitted as a witness on his own behalf.
Every withholding infor- person who shall receive any money or other
valuable thing under
ination. a threat of informing or as a consideration for not informing against
any violation of this act, shall, on conviction thereof, be punished: by a fine not exceeding two thousand dollars, or by imprisonment *not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

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228. That hereafter in all cases of seizure of any goods, wares, 13 July, 1866, ~ 63.
or merchandise which shall, in the opinion of the collector or dep-
Proceedings on
uty collector making such seizure, be of the appraised value of seizure of goods valued at $300 or three hundred dollars or less, and which shall have been so seized less. as being subject to forfeiture under any of the provisions of this act, or of any act to which this is an amendment, excepting in cases otherwise provided, the said collector or deputy collector shall proceed as follows, that is to say: He shall cause a list containing a particular description of the goods, wares, or merchandise seized to be
prepared in duplicate, and an appraisement of Appraisement. the same to be made by three sworn appraisers, to be selected by him for said purpose, who shall be respectable and disinterested citizens of the United States residing within the collection district wherein the seizure was made. The aforesaid list and appraisement shall be properly attested by such collector or deputy collector and the persons making the appraisement, for which service said appraisers shall be allowed the sum of one dollar and fifty Fees. cents per day each, to be paid as other necessary charges of collectors according to law. If the said goods shall be found by such appraisers to be of the value of three hundred dollars or less, the said collector or deputy collector shall publish a notice, for the Notice of sale.

space of three weeks, in some newspaper of the district where the seizure was made, describing the articles and stating the time, place, and cause of their seizure, and requiring any person or persons claiming them to appear and make such claim within thirty days from the date of the first publication of such notice: Pro- Claimant mayvided, That any person or persons claiming the goods, wares, or give bond. merchandise, so seized, within the time specified in the notice, may file with such collector or deputy collector a claim, stating his or their interest in the articles seized, and may execute a bond to the United States in the penal sum of two hundred and fifty dollars, with sureties, to be approved by said collector or deputy collector, conditioned that, in case of condemnation of the articles so seized, the obligors will pay all the costs and expenses of the proceedings, to obtain such condemnation; and upon the delivery of such bond Proce- Proceedings to the collector or deputy collector, he shall transmit the same, thereon with the duplicate list or description of the goods seized, to the United States district attorney for the district, who shall proceed thereon in the ordinary manner prescribed by law: And provided Sale in
default
also, That if there shall be no claim interposed, and no bond of
claim or bond.
given within the time above specified, the collector or deputy collector,
as the case may be, shall give ten days' notice of the
sale of the goods, wares, or merchandise, by publication, and at
the time and place specified in said notice shall sell the article
so seized at public auction, and after deducting the expense of
appraisal and sale he shall deposit the proceeds to the credit
of the Secretary of the Treasury. And within one year after the
sale of any goods, wares, or merchandise, as aforesaid, any person
or persons claiming to be interested in the goods, wares, or merchandise
so sold may apply to the Secretary of the Treasury for a Application for
remission of the forfeiture thereof, or any of them, and a restora-
remission.

tion of the proceeds of the said sale, which may be granted by
the said Secretary upon satisfactory proof, to be furnished in
such manner as he shall prescribe: Provided, That it shall be
satisfactorily shown that the applicant, at the time of the seizure
and sale of the goods in question, and during the intervening time,

was absent out of the United States, or in such circumstances as
prevented him from knowing of such seizure, and that he did not
know of the same; and also that the said forfeiture was incurred
without willful negligence or any intention of fraud on the part of
When proceeds the owner or owners of such goods. If no application for
such
tobedistributed. restoration be made within one year, as hereinbefore
prescribed,
then, at the expiration of the said time, the Secretary of the Treasury

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shall cause the proceeds of the sale of the said goods, wares, or merchandise to be distributed according to law, as in the case of goods, wares, or merchandise condemned and sold pursuant to the decree of a competent court.

13 July, 1866, ~ 15. 229. That the judge of any circuit or district court of the United States, or any commissioner thereof, may issue a search warrant, may be issued, authorizing any internal revenue officer, to search any premises, if such officer shall make oath in writing that he has reason to believe, and does believe, that a fraud upon the revenue has been or is being committed upon or by the use of said premises.

13 July, 1866, 167. 230. That in any case, civil or criminal, where suit or prosecution shall be commenced in any court of any State against any officer against internal revenue officer of the United States, appointed under or acting by authority of the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," passed June thirtieth, eighteen hundred and sixtyfour, or of any act in addition thereto or in amendment thereof, or against any person acting under or by authority of any such officer on account of any act done under color of his office, or against any person holding property or estate by title derived from any such officer, concerning such property or estate, and affecting the validity of this act or acts of which it is amendatory, it shall be lawful for the defendant, in such suit or prosecution, at any time before trial, upon a petition to the circuit court of the United States in and for the district in which the defendant shall have been served with process, setting forth the nature of said Proceedings suit or prosecution, and verifying the said petition by
affidavit, therefor. po
together with a certificate, signed by an attorney or counsellor-at-law of
some court of record of the State in which such suit
shall have been commenced, or of the United States, setting forth
that, as counsel for the petitioner, he has examined the proceedings
against him, and carefully inquired into all the matters set
forth in the petition, and that he believes the same to be true;
which petition, affidavit, and certificate shall be presented to the
said circuit court if in session, and if not, to the clerk thereof,
at his office, and shall be filed in said office, and the cause shall
thereupon be entered on the docket of said court, and shall be
thereafter proceeded in as a cause originally commenced in that
court; and it shall be the duty of the clerk of said court, if
the suit were commenced in the court below by summons, to issue
a writ of certiorari to the State court, requiring said court to
send to the said circuit court the record and proceedings in said
cause; or if it were commenced by capias, he shall issue a writ
of habeas corpus cum causa, a duplicate of which said writ shall
be delivered to the clerk of the State court, or left at his office,
by the marshal of the district, or his deputy, or some person duly
authorized thereto; and thereupon it shall be the duty of the said
State court to stay all further proceedings in such cause, and the
said suit or prosecution, upon delivery of such process, or leaving
the same as aforesaid, shall be deemed and taken to be moved to
Defendant in
the said circuit court, and any further proceedings, trial, or judg-
actual
ment therein in the state court shall be wholly null and void.
And if the defendant in any such suit be in actual custody on mesne process therein, it shall be the duty of the marshal, by virtue of the writ of habeas corpus cum causa, to take the body of the defendant into his custody, to be dealt with in the said cause according to the rules of law and the order of the circuit court, or of any judge thereof in vacation. All attachments made and all bail continue in like force and effect as if the same suit or prosecution had proceeded to final judgment and execution in the State court; and if, upon the removal of any such suit or prosecution, it shall be made [to] appear to the said circuit court that no copy of the record and proceedings therein in the State court can be obtained, it shall be lawful for said circuit court to allow and require the plaintiff to proceed de novo, and to file a declaration of his cause of action, and the parties may thereupon proceed as in action originally brought in said circuit court; and, on failure of so proceeding, judgment of nolle prosequi may be rendered against the plaintiff: Provided, That an act entitled "force act."

"An act further to provide for the collection of duties on imports," passed March second, eighteen hundred and thirty-three, shall not be so construed as to apply to cases arising under an act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," passed June thirtieth, eighteen hundred and sixty-four, or any act in addition thereto or in amendment thereof, nor to any case in which the validity or interpretation of said act or acts shall be in issue: Provided further, That if any officer appointed under the law to provide internal revenue and by virtue of any act to provide internal revenue, or any officer, &c.e person acting under or by authority of any such officer, shall receive any injury to his person or property, for or on account of
any act by him done, under any law of the United States, for the collection of taxes, he shall be entitled to maintain suit for damage therefor in the circuit court of the United States, in the district wherein the party doing the injury may reside or shall be found. And all property taken or detained by any officer or other person under authority of any revenue law of the United States shall be irrepleivable, and shall be deemed to be in the custody of the law, and subject only to the orders and decrees of the courts of the United States having jurisdiction thereof. And if any person shall dispossess or rescue, or attempt to dispossess or rescue, any property so taken or detained as aforesaid, or shall aid or assist therein, such person shall be deemed guilty of a misdemeanor, and shall be liable to such punishment as is provided by the twenty-second section of the act for the punishment of certain crimes against the United States, approved the thirtieth day of April, anno Domini one thousand seven hundred and ninety, for the wilful obstruction or resistance of officers in the service of process.

231. That the fiftieth section of an act passed June thirty-first, 13 July, 1866, 8.

Repeal of 150 oz eighteen hundred and sixty-four, entitled "An act to provide in-act of June 30, ternal revenue to support the government, to pay interest on the 1864. public debt, and for other purposes,"is hereby repealed: Prorided, manded to State That any case which may have been removed from the courts of court unless.
any State under said fiftieth section to the courts of the United States shall be remanded to the State court from which it was so removed, with all the records relating to such cases, unless the justice of the circuit court of the United States in which such suit or prosecution is pending shall be of opinion that said case would be removable from the court of the State to the circuit court under and by virtue of the sixty-seventh section of this act. Attachment, And in all cases which may have been removed from any court of bail, &C. any State under and by virtue of said fiftieth section of said act of June thirtieth, eighteen hundred and sixty-four, all attachments made, and all bail or other security given upon such suit or prosecution, shall be and continue in full force and effect until final judgment and execution, whether such suit shall be prosecuted to final judgment in the circuit court of the United States, or remanded to the State court from which it was removed.

13 July, 1266, ~ 69. 232. That whenever a writ of error shall be issued for the reWVritof error in vision of any judgment or decree in any criminal proceeding criminal proceed - ing. How defend- where is drawn in question the construction of any statute of the ant may be re- United States, in a court of any State, as is provided in the twenty-fifth section of an act entitled " An act to establish the judicial courts of the United States," passed September twenty-fourth, seventeen hundred and eighty-nine, the defendant, if charged with an offence bailable by the laws of such State, shall not be released from custody until a final judgment upon such writ, or until a bond, with sufficient sureties, in a reasonable sum, as ordered and approved by the State court, shall be given; and if the offence is not so bailable, until a final judgment upon the Such cases to writ of error. Writs of error in criminal cases shall have
precehave precedence. dence upon the docket of the Supreme Court of all cases to which the government of the United States is not a party, excepting only such cases as the court, at their discretion, may decide to be of public importance.

XII.

MISCELLANEOUS PROVISIONS.

13 July, 1866, ~ 60. 233. That every internal revenue officer, whose payment,
Internalrevenue charges, salary, or compensation shall be composed, either wholly
statement of fees, or in part, of fees, commissions, allowances, or rewards, from what&c., when re- ever source derived, shall be required to render to the Commissioner
required. of Internal Revenue, under regulations to be approved by the Secretary of the Treasury, a statement under oath setting forth the entire amount of such fees, commissions, emoluments, allowances or rewards of whatever nature, or from whatever source received, during the time for which said statement is rendered; and any False statement false statement knowingly and wilfully rendered under the rejury. deemed per- quirements of this section, -or regulations established in accordance therewith, shall be deemed wilful peljury, and punished on conviction thereof, as provided in section forty-two of the act of June thirty, eighteen hundred and sixty-four, to which this act is aA Penalty for neg- amendment; and any neglect or omission to render such statelect, &c., to make ment when required shall be punished on conviction therefor by a statement when required. fine of not less than two hundred dollars nor more than five hundred dollars, in the discretion of the court.

13 July, 1866, ~ 66. 234. That the Secretary of the Treasury is hereby authorized
Special commis- to appoint an officer in his department who shall be
styled "Special Commissioner of the Revenue," whose office shall terminate in

four years from the thirtieth day of June, eighteen hundred and sixty-six. It shall be the duty of the Special Commissioner of the Revenue to inquire into all the sources of national revenue, and the best methods of collecting the revenue; the relations of foreign trade to domestic industry; the mutual adjustment of the systems of taxation by customs and excise, with the view of insuring the requisite revenue with the least disturbance or inconvenience to the progress of industry and the development of the resources of the country; and to inquire, from time to time, under the direction of the Secretary of the Treasury, into the manner in which officers charged with the administration and collection of the revenues perform their duties. And the said Special Commissioner of the Revenue shall from time to time report, through the Secretary of the Treasury, to Congress, either in the form of a bill or otherwise, such modifications of the rates of taxation or of the methods of collecting the revenues, and such other facts pertaining to the trade, industry, commerce, or taxation of the country, as he may find, by actual observation of the operation of the law, to be conducive to the public interest; and, in order to enable the Special Commissioner of the Revenue to properly conduct his investigations, he is hereby empowered to examine the books, papers and accounts of any officer of the revenue, to administer oaths, examine and summon witnesses, and take testimony; and False
swearing
each and every such person falsely swearing or affirming shall perjury.
be subject to the penalties and disabilities prescribed by law for
the punishment of corrupt and wilful perjury; and all officers
Facilities
to be
of the government are hereby required to extend to the said Com-
coxtenl to special
missioner all reasonable facilities for the collection of information
pertinent to the duties of his office. And the said Special Coom-
missioner shall be paid an annual salary of four thousand dollars,
and the travelling expenses necessarily incurred while in the dis-
Travelling exchange of his duty; and all letters and documents to and
from the Special Commissioner relating to the duties and
office shall be transmitted by mail free of postage. And section of seenineteen of an act entitled "An act to amend' an act entitled
is65.'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," approved March
third, eighteen hundred and sixty-five, be, and the same is hereby
repealed.

235. That if, for any cause, at any time after this act goes into 30June,
1865, ~ 46.
operation, the laws of the United States cannot be executed in a Duty of
the PresState or Territory of the United States, or any part thereof, or
Territories where
within the District of Columbia, it shall be the duty of the Presi-
the act
dent, and he is hereby authorized, to proceed to execute the provisions of
this act within the limits of such State or Territory, or
part thereof, or District of Columbia, so soon as the authority of
the United States therein shall be re-established, and to collect the
taxes, duties, and licenses in such States and Territories, under
the regulations prescribed in this act, so far as applicable; and
where not applicable, the assessment and levy shall be made, and
the time and manner of collection regulated, by the instructions
and directions of the Commissioner of Internal Revenue, under the
direction of the Secretary of the Treasury.

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13 July, 1866. § 71. 236. That it shall be the duty of the Commissioner
of Internal Revenue to have this act, and the acts to which it is
amendatory, actse to be pub- published in at least one German newspaper in each of
the States

newspapers. of the Union where such paper may be published.

30 June, 1864, ~182. 237. That wherever the word State is used in this
act, it shall

The word State be construed to include the Territories and the District of
Columbia to include Territo bia, where such construction is necessary to
carry out the proviof Columbia sions of this act.

13 July, 1866, ~ 70. 238. That this act shall take effect, where not
otherwise proWhen to take vided, on the first day of August, eighteen
hundred and sixty-six,
effect. and all provisions of any former act inconsistent with Whe
proInconsistentpro- visions of this act are hereby repealed: Provided, however, That

vismain in force all the provisions of said acts shall be in force for
collecting all
for certain pur- taxes, duties and licenses properly assessed or liable to
be assessed,
poses. or accruing under the provisions of acts, the right to which has
already accrued or which may hereafter accrue under said acts, and for maintaining and continuing liens, fines, penalties, and forfeitures incurred under and by virtue thereof, and for carrying out and completing all proceedings which have been already commenced, or that may be commenced, to enforce such fines, penalties, and forfeitures, or criminal proceedings under said acts, and for the punishment of crimes of which any party shall be or has been found guilty: And provided further, That whenever the duty imposed by any existing law shall cease in consequence of any limitation therein contained before the respective provisions of this act shall take effect, the same duty shall be, and is hereby, continued until such provisions of this act shall take effect; and where any act is hereby repealed, no duty imposed thereby shall be held to cease, in consequence of such repeal, until the respective corresponding provisions of this act shall take effect: And provided further, That all manufactures and productions on which a duty was imposed by either of the acts repealed by this act, which shall be in the possession of the manufacturer or producer, or of his agent or agents, on the day when this act takes effect, the duty imposed by any, such former act not having been paid, shall be held and deemed to have been manufactured or produced after such date; and whenever by the terms of this act a duty is imposed upon any articles, goods, wares, or merchandise, manufactured or produced, upon which no duty was imposed by either of said former acts, it shall apply to such as were manufactured or produced, and not removed from the place of manufacture or production, on the day when this act takes effect. And the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, is authorized to make all necessary regulations and 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.
3 March, 1865, ~ 16. 239. 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 remain in force for certain purposes, 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.

240. That the following acts of Congress are hereby repealed, to wit: The act of July first, eighteen hundred and sixty-two, c 30 June, 1864, Q 173. entitled "An act to provide internal revenue to support the government and to pay interest on the public debt" except the one hundred and fifteenth and one hundred and nineteenth sections thereof; and excepting, further, all provisions of said act which
create the offices of Commissioner of Internal Revenue, assessor, assistant assessor, collector, deputy collector, and inspector, and provide for the appointment and qualification of said officers. Also, the act of July sixteenth, eighteen hundred and sixty-two, entitled "An act to impose an additional duty on sugars produced in the United States." Also, the act of December twenty-fifth, eighteen hundred and sixty-two, entitled "An act to amend an act entitled 'An act to provide internal revenue to support the government and to pay interest on the public debt,' approved July first, eighteen hundred and sixty-two." Also, the act of March third, eighteen hundred and sixty-three, entitled "An act to amend an act entitled 'An act to provide internal revenue to support the government and to pay interest on the public debt,' approved July first, eighteen hundred and sixty-two, and for other purposes," excepting the provisions of said act which create the offices of deputy commissioner and cashier of internal duties and revenue agents, and provide for the appointment and qualification of said officers. Also, the twenty-fourth and twenty-fifth sections of the act of July fourteenth, eighteen hundred and sixty-two, entitled "An act increasing temporarily the duties on imports, and for other purposes." Also, the second section of the act of March third, eighteen hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes," so far as the same applies to officers of internal revenue. And, also, the act of March seventh, eighteen hundred and sixty-four, entitled "An act to increase the internal revenue, and for other purposes," together with all acts and parts of acts inconsistent herewith: Provided, That all the provisions of said acts shall be in force for levying and recovering to recollecting all taxes, duties and licenses properly assessed or liable collecting taxes, to be assessed, or accruing under the provisions of former acts or already accrued,
drawbacks, the right to which has already accrued or which may hereafter accrue, under said acts, and for maintaining and continuing liens, fines, penalties, and forfeitures incurred under and by virtue thereof, and for carrying out and completing all proceedings which have been already commenced or that may be commenced to enforce such fines, penalties, and forfeitures, or criminal proceedings under said acts, and for the punishment of crimes of which any party shall be or has been found guilty: And provided further, That no office or Office not to be created by the said acts and continued by this act shall be vacated of this act. by reason of adry provisions herein contained, but the officers heretofore appointed shall continue to hold the said offices without reappointment: And provided further, That whenever the duty im- continued to pose by any existing law shall cease in consequence of any limita- r.esonponding provision therein contained before the respective provisions, of this act itake effect.

shall take effect, the same duty shall be, and is hereby, continued until such provisions of this act shall take effect; and where any act is hereby repealed, no duty imposed thereby shall be held to cease, in consequence of such repeal, until the respective correArticles manu- sponding provisions of this act shall take effect: And provided factured before the passage of the further, That all manufactures and productions on which a duty law, was imposed by either of the acts repealed by this act, which shall be in the possession of the manufacturer or producer, or of his agent
or agents, on the day when this act takes effect, the duty imposed by any such former act not having been paid, shall be held and deemed to have been manufactured or produced after such date; and whenever by the terms of this act a duty is imposed upon any articles, goods, wares, or merchandise manufactured or produced, upon which no duty was imposed by either of said former acts, it shall apply to such as were manufactured or produced and not removed from the place of manufacture or production, on the day Nofurtherdirect when this act takes effect: And provided further, That no direct tax to be collected until ordered by tax whatsoever shall be assessed or collected under this or any other Congress. **act of Congress** heretofore passed, until Congress shall enact anProceedings to other law requiring such assessment and collection to be made; continue for the but this shall not be construed to repeal or postpone the assesscollection of the ment or collection of the first direct tax levied, or which should first tax imposed by act of August be levied, under the act entitled " An act to provide increased 5, 1861. revenue from imports, to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, nor in any way to affect the legality of said tax or any process or remedy provided in said acts, or any other acts, for the enforcement or collection of the same in any State or States and Territories and the District of Columbia; but said first tax, and any such process or remedy, shall continue in all respects in force, anything in this act to the contrary notwithstanding.

30 June,1864,~174. 241. That the said Commissioner of
Internal Revenue, under

Commissioner the direction of the Secretary of the Treasury, is authorized to

may make neces- a n ohr a

sary regulations. make all such regulations, not otherwise provided for, as may become necessary by r/eason of the alteration of the laws in relation
to internal revenue, by virtue of this act.
[PUBLIC RESOLUTION NO. 59.]

JOINT RESOLUTION imposing a special income duty.
Be it resolved by the Senate and House of Representatives of the Joint resolution.
United States of America in Congress assembled, That, in addition to the income duty already imposed by law, there shall be levied, assessed, and collected on the first day of October, eighteen hundred and sixty-four, a special income duty upon the gains, profits, or income for the year ending the thirty-first day of December next preceding the time herein named, by levying, assessing, and collecting said duty of all persons residing within the United States, or of citizens of the United States residing abroad, at the rate of five per centum on all sums exceeding six hundred dollars, and the same shall be levied, assessed, estimated, and collected, except as to the rates, according to the provisions of existing laws for the collection of an income duty, annually, where not inapplicable hereto; and the Secretary of the Treasury is hereby authorized to make such rules and regulations as to the time and mode, or other matters, to enforce the collection of the special income duty herein provided for, as may be necessary:

Provided, That in estimating the annual gains, profits, or income, as aforesaid, for the foregoing special income duty, no deductions shall be made for dividends or interest received from any association or corporation, or company, nor shall any deduction be made for any salary or pay received.
Approved July 4, 1864.

[PUBLIC RESOLUTION NO. 79.]

JOINT RESOLUTION to prevent the further enforcement of the Joint Resolution (No. 77) approved July 4, 1864, against officers and soldiers of the United States, who have been honorably discharged, so as to relieve them from the further payment of the special five per cent. income tax imposed thereby.

Whereas, by the resolution (No. 77) of Congress approved July 4, 1864, a special income tax of five per cent. on all incomes exceeding six hundred dollars was directed to be assessed and collected, and was enforced generally upon all citizens accessible to the revenue officers, but was not enforced against all our soldiers in the field in the active service of the country; and whereas,

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since the surrender of the insurrectionary armies and the disbanding and return of the federal soldiers to their homes, said tax is being, with manifest hardship, assessed and collected of them in many parts of the country: Therefore,

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That said special tax so imposed shall not be further enforced against said officers or soldiers lately in the service of the United States, and who have been honorably discharged therefrom, and that the Secretary of the Treasury direct the proper observance of the resolution by all revenue officers.

Approved July 28, 1866.

30 June, 1864, ~58. 242.* That there shall be appointed
by the Secretary of the

Secretary of the Treasury, in every collection district where the same may be

Treasury shall ap-

point inspectors. necessary, one or more inspectors of

spirits, refined coal oil or

other oil, tobacco, cigars, and other articles, who shall take an

oath faithfully to perform their duties, in such- form as the ComCommis'er shall missioner of Internal Revenue shall prescribe, and who shall be

prescribe form of

oath and fee f entitled to receive such fees as may be fixed
and prescribed by

said Commissioner, to be paid by the owner or manufacturer of

Penalty of $100 the articles inspected, gauged, or proved. And any manufacturer

for refusal to admit of spirits, refined coal oil or other oil, tobacco, cigars, or other

articles which may by law be required to be inspected, who shall

refuse to admit an inspector upon his premises, so far as it may

be necessary for the performance of his duties, or who shall obstruct an inspector in the performance of his duties, shall forfeit

the sum of one hundred dollars, to be recovered in the
manner

provided for other penalties imposed by this act.

Omitted from its proper place.

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