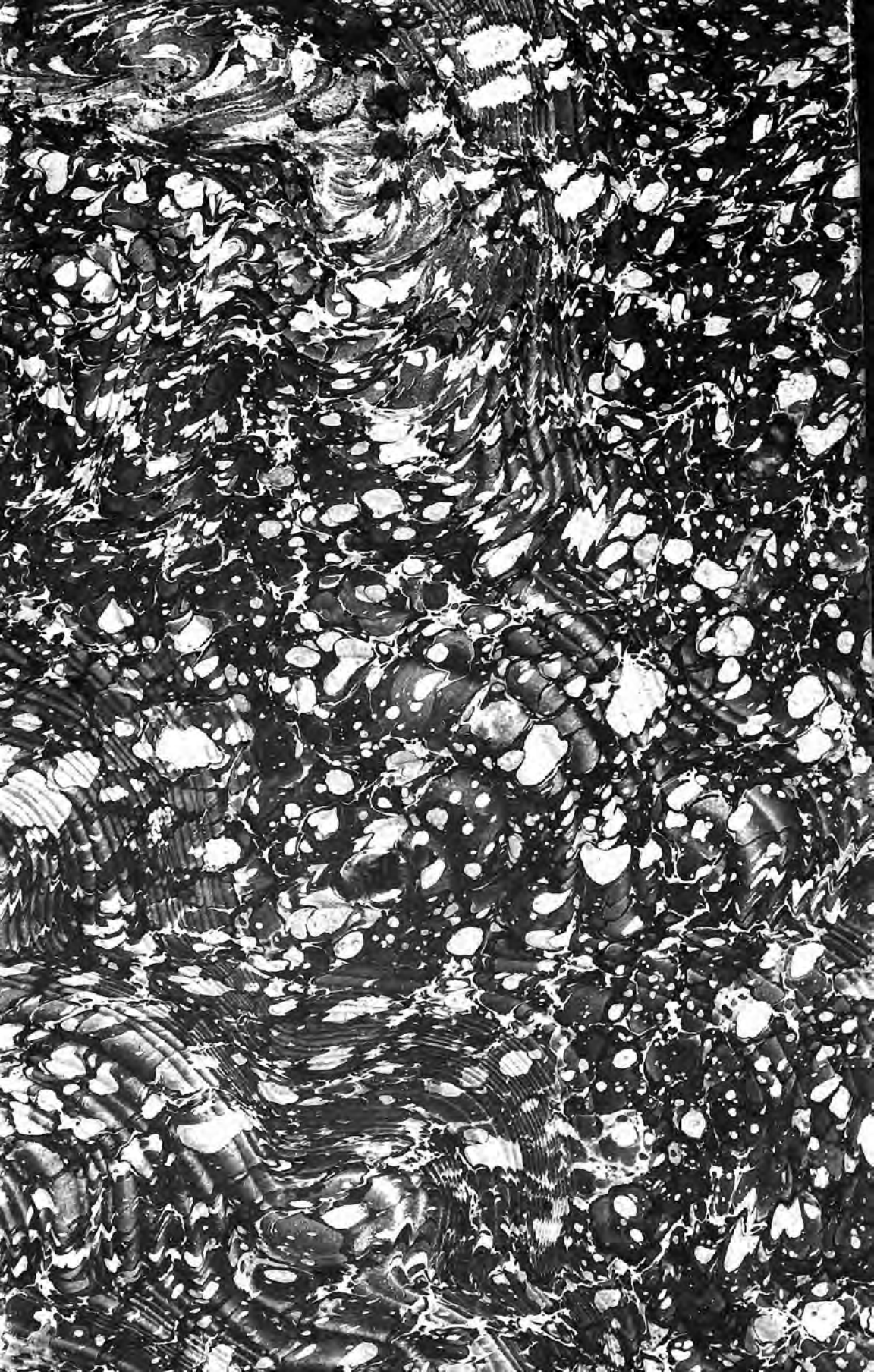




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[Chas. K. Stat. Sec. 14]

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, as amended by the act of March 3, 1865; including sections, relating to the collection of internal revenue, from other acts.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purpose of superintending the collection of internal 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, whose annual salary shall be four thousand dollars, shall be charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps, and licenses, and distributing the same, 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. [And the Secretary of the Treasury may, at any time prior to the first day of July, eighteen hundred and sixty-six, assign to the office of the Commissioner of Internal Revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require; and the privilege of franking all letters and documents pertaining to the duties of his office, and of receiving free of postage all such letters and documents, is hereby extended to said Commissioner.]

Commissioner of Internal Revenue.
Salary.

Duties and powers.

March 3, 1865.
§ 20.
Secretary of the Treasury to assign clerks.

Commissioner may frank letters pertaining to the business of the office.

GENERAL PROVISIONS.

SEC. 2. And be it further enacted, That it shall be the duty of the Commissioner of Internal Revenue to pay over daily to the Treasurer of the United States all public moneys which may come into his possession, for which 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 paid out, or paid to the Treasurer of the United States, exhibiting 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

Commissioner to pay over moneys daily.

Accounts to be rendered monthly of all moneys received or paid out.

Auditing of accounts.

Copy of each account when settled to be sent to Secretary.

Secretary and Comptroller may inspect moneys in Commissioner's hands.

Commissioner to give bond.

transmit the accounts, with the vouchers and certificate, to the First Comptroller for his decision thereon; and the said Commissioner, when such accounts are settled as herein provided for, shall transmit a copy thereof to the Secretary of the Treasury. He shall at all times submit to the Secretary of the Treasury and the Comptroller, or either of them, the inspection of moneys in his hands, and shall, prior to the entering upon the duties of his office, execute a bond, with sufficient sureties, to be approved by the Secretary of the Treasury and 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.

March 2, 1865.

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

All duties to be paid daily into the treasury after June 30, 1865.

Certificate of deposit to be return'd to Commissioner.

Secretary may extend time in certain cases.

Deputy Commissioner.

Salary.
Duties and powers.

SEC. 3. *And be it further enacted*, That the Deputy Commissioner of Internal Revenue, whose annual salary shall be twenty-five hundred dollars, shall be charged with such duties in the Bureau of Internal Revenue as may be prescribed by the Secretary of

the Treasury, or as may be required by law, and 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.

SEC. 4. *And be it further enacted,* 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.

SEC. 5. *And be it further enacted,* 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 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 their just and proper travelling expenses.

SEC. 6. *And be it further enacted,* That the cashier of internal duties, who shall hereafter be called cashier of internal revenue, and whose annual salary shall be twenty-five hundred dollars, shall perform such duties as may be assigned to his office by the Commissioner of Internal Revenue, under the regulations of the Secretary of the Treasury, and shall give a bond, with sufficient sureties, to be approved by the Secretary of the Treasury and by the Solicitor, that he will faithfully account for all the moneys or other articles of value belonging to the United States which may come into his hands, and perform all the duties enjoined upon his office, according to law and regulations, as aforesaid; which bond shall be deposited with the First Comptroller of the Treasury.

SEC. 7. *And be it further enacted,* That the second section of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," approved July one, eighteen hundred and sixty-two, shall remain and continue in full force; and the President is hereby authorized to alter the respective collection districts provided for in said section as the public interests may require.

[SEC. 2. *And be it further enacted,* That, for the purpose of assessing, levying, and collecting the duties or taxes hereinafter prescribed by this act, the President of 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 to nominate, and, by and with the advice and consent of the Senate, to appoint an assessor and a collector for each such district, who 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

Revenue agents

Duties.

Compensation.

Inspectors.

Duties.

Compensation.

Cashier.

Salary.

Duties and powers.

To give a bond.

Collection districts and appointment of assessors and collectors.

Districts may be altered.

July 1, 1862.

Collection districts. Assessor and collector appointed for each district.

Limitation of the number of districts.

Additional districts in California.

Assessors to divide their districts into assessment districts.

Appointment of assistant assessors.

In case of vacancy in the office of assessor.

Oath.

Certificate thereof to be transmitted to collector.

Collectors to give bonds.

Conditions thereof.

Bond may be renewed.

Deputy collectors.

it proper, be erected into and included in one district: *Provided*, That the number of districts in any State shall 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 entitled: *And provided further*, That in the State of California the President may establish a number of districts, not exceeding the number of senators and representatives to which said State is entitled in the present Congress.]

SEC. 8. *And be it further enacted*, That each assessor shall divide his district into a convenient 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 Revenue, within each of which the assessor, whenever there shall be a vacancy, shall appoint, with the approval of said Commissioner, one or more assistant assessors, who shall be a resident of such assessment district; and in case of a vacancy occurring in the office of 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. And each assessor and assistant assessor so appointed shall, before he enters on the duties of his office, take and subscribe before some competent magistrate, or some collector, to be appointed by virtue of this act, (who is hereby empowered to administer the same,) the following oath or affirmation, to wit: "I, A B, do swear (or affirm, as the case may be) that I will bear true faith and allegiance to the United States of America, and will support the Constitution thereof, and that I will diligently and faithfully perform the duties of assessor (or assistant assessor) for (naming the assessment district) according to my best skill and judgment." And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor or assistant assessor shall be appointed.

SEC. 9. *And be it further enacted*, That before any collector shall enter upon the duties of his office, he 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 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.

SEC. 10. *And be it further enacted*, 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 ap-

pointment, 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 responsible 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.

Bonds may be required.
Duties and powers.

Collector responsible for acts of deputies.

SEC. 11. *And be it further enacted*, That it shall be the duty of any person, partnership, firm, 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 before the day of levy, to make a list or return, verified by oath or affirmation, to the assistant assessor of the district where located, 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.

Persons liable to taxation to make list or return.

Return to be made on oath.

Nature of return.

SEC. 12. *And be it further enacted*, That the instructions, regulations, and directions, as hereinbefore mentioned, shall be binding on each assessor and his assistants, 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 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, owning, 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.

Regulations of Commissioner binding on all persons.

Assistant assessors to canvass districts.

Duties of assistant assessors.

SEC. 13. *And be it further enacted*, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars 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

Assistant assessors to make list for person disclosing.

List to be read to and consented to by the person liable to tax.

To be signed and verified by oath or affirmation.

Notice to be left for absent persons.

To be deposited in the post office in certain cases.

Persons neglecting to make return,

Or making fraudulent return,

May be summoned before the assessor.

Proceedings in case of failure to obey summons.

Authority and duty of judge of district court.

Assessor may enter upon premises.

May make list or return.

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 verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person.

SEC. 14. *And be it further enacted,* That in case any person shall be absent from his or her residence or place of business at the time an assistant assessor shall call to receive the annual list or return, 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 present to such 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 refuse or neglect to give such list or return within the time required as aforesaid, or if any person shall not deliver a monthly or other list or return without notice 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 any understatement or undervaluation, it shall be lawful for the assessor to summon such person, his agent, or other person having possession, custody, or care of books of account containing entries relating to the trade or business of such person, or any other persons as 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 respecting any objects liable to duty or tax as aforesaid, or the lists, statements, or returns thereof, or any trade, business, or profession liable to any tax or license as aforesaid. Such summons may be served by any assistant assessor of the district. In case any person so summoned shall neglect or refuse to obey such summons according to its exigency, or to give testimony, or to answer interrogatories as required, it shall be lawful for the assessor, upon affidavit proving the facts, to apply to the judge of the district court, or a commissioner authorized to perform the duties of such judge at chambers, for an attachment against such person as for a contempt. It shall be the duty of such judge or commissioner 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 to enforce obedience to the requirements of the summons and punish such person for his default or disobedience. It shall be the duty of the assessor or assistant assessor of the district within which such person shall have taxable 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 duty or tax, owned or possessed

or under the care or management of such person, and assess the duty thereon, including the amount, if any, due for license and income; and in case of the return of a false or fraudulent list or valuation, he shall add one hundred per centum to such duty; 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 twenty-five per centum to such duty; 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 duty shall, in all cases, be collected by the collector at the same time and in the same manner with the duties; and the lists or returns so made and subscribed by such assessors or assistant assessors shall be taken and reputed as good and sufficient lists or returns for all legal purposes.

Penalties to be assessed.

Return of the assessor good and sufficient.

Penalty for making fraudulent return.

Or for refusing to appear and produce books.

SEC. 15. *And be it further enacted*, That if any person shall deliver or disclose to any assessor or assistant assessor appointed in pursuance of law any false or fraudulent list, return, account, or statement, with intent to defeat or evade the valuation, enumeration, or assessment intended to be made, or if any person who being duly summoned to 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 costs of prosecution.

Taxable property owned by non-resident.

SEC. 16. *And be it further enacted*, That whenever there shall be in any assessment district any property, goods, wares, and merchandise, articles or objects, not 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.

Person having taxable property in another district may make return in the district where he resides.

SEC. 17. *And be it further enacted*, That any owner or person having the care or management of property, goods, wares, and merchandise, articles or objects, not lying or being within the assessment district in which he resides, shall be permitted to make out and deliver the lists thereof required by this act (provided the assessment district in which the said objects 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 duty of the assistant assessor who receives any such list to transmit the same to the assistant assessor where such objects of taxation are situated, who shall examine such list; and if he approves the same, he shall return it to the assistant assessor from 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

List to be transmitted to other district for examination.

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.

Annual, monthly, and special lists.

SEC. 18. *And be it further enacted*, That the lists aforesaid shall, where not otherwise specially provided for, be taken with reference to the day fixed for that purpose 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 collecting the said lists, shall proceed to arrange the same, and to make two general lists—the first of which shall exhibit, in alphabetical 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 the 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 list shall be devised and prescribed by the assessor, under the direction of the Commissioner of Internal Revenue, and lists taken according to such forms shall be made out by the assistant assessors and delivered to the assessor within thirty days after the day fixed by this act as aforesaid, requiring lists from individuals; or where duties, licenses, or taxes accrue at other and different times, the lists shall be delivered from time to time as they become due.

Two general lists to be made. Alphabetical list of residents.

And of non-residents.

Form to be prescribed by Commissioner.

Lists to be returned by assistant within thirty days.

Other lists to be deliver'd from time to time.

Annual list to be advertised.

SEC. 19. *And be it further enacted*, That the assessors for each collection district shall, by advertisement in some public newspaper published in each county within said district, if any such there be, if not, then in some newspaper in the collection district nearest thereto, and by notifications to be posted up in at least four public places within each assessment district, advertise, by not less than ten days' notice, all persons concerned, of the time and place within said county when and where appeals will be received and determined relative to any erroneous or excessive valuations, assessments, or enumerations by the assessor or assistant assessor returned in the annual list. And it shall be the duty of the assessor for each collection district, at the time fixed for hearing such appeal, as aforesaid, to submit the proceedings of the assessors and assistant assessors, and the annual lists taken and returned as aforesaid, to the inspection of any and all persons who may apply for that purpose. And the said assessor for each collection district is hereby authorized at any time to hear and determine in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assessors or assistant assessors: *Provided*, That no appeal shall be allowed to any party after he shall have been duly assessed, and the annual list containing the assessment

Assessor to hold appeals.

Annual lists to be submitted to the inspection of any and all persons.

No appeal after list has been transmitted to collector.

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 the ground or principle of error complained of. And the assessor shall have power to re-examine and determine upon the assessments and valuations and rectify the same as shall appear just and equitable; but no valuation, assessment, or enumeration shall be increased without a previous 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 given by a note in writing to be left at the dwelling-house, office, or place of business 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 bills for the attendance and mileage of said witnesses shall be taxed by the assessor and paid by the delinquent parties, or otherwise by the collector of the district, on certificate of the assessor, at the rates usually allowed in said district for witnesses in courts of justice.

SEC. 20. *And be it further enacted,* That the said assessors of each collection district, respectively, shall, immediately after the expiration of the time for hearing appeals concerning taxes returned in the annual list, and from time to time as duties, taxes, or licenses become liable to be assessed, make out lists containing the sums payable according to law upon every object of duty or 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 which is liable to any tax or duty, or engaged in any business or pursuit requiring a license, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district liable to the payment of the said duty or tax, not owned or occupied by or under 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 assessor making out any such separate list shall transmit to the assessor of the district where the persons liable to pay such tax reside, or shall have their principal place of business, copies of the 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. And in all other cases the said assessor shall furnish to the collectors of the several collection districts, respectively, within ten days after the time of hearing appeals concerning taxes returned in the annual list, and from time to time thereafter as required, a certified copy of such list or lists for their proper collection districts. And in case it shall be found or discovered by any assessor that the annual list so furnished to the proper collector, as aforesaid, is imperfect or incomplete, owing to the names of persons, firms, corporations, or objects liable to tax or duty

Appeals to be made in writing.

Power of assessor.

Assessment not to be increased without five days' notice.

Witnesses may be summoned.

Books produced. Penalties for neglect.

Fees of witnesses.

Time and method of assessors to make lists.

Contents of lists.

List of property owned by non resident.

To be transmitted to the assessor of the district where the person liable resides or has his place of business.

Annual lists to be sent to collectors within ten days after hearing appeals.

Amount omitted from annual list to be returned in special list.

being omitted therefrom, the said assessor may from time to time, at any time thereafter, enter on a special list all such objects of duty or taxation, with the names of persons owning or having the care or superintendence of property lying within said district liable to said tax or duty, or engaged in any business or pursuit requiring a license, with the sums payable by each, as he shall discover to have been omitted as aforesaid; and the same proceedings shall obtain and be had with respect to such objects of duty or tax as are by this act required in respect to objects of duty or taxes, and persons liable to tax regularly entered and returned on any monthly or special list: *Provided*, That the office or principal place of business of the said assessor shall be always open when he is not necessarily absent therefrom during the business hours of each day, for the hearing of appeals by parties who shall appear voluntarily before him: *Provided further*, That it shall be in the power of the Commissioner of Internal Revenue to exonerate any assessor as aforesaid from forfeitures, in whole or in part, as to him shall appear just and equitable.

Assessor's office to be open during business hours.

Commissioner may relieve assessors of forfeitures.

Penalty for misconduct on part of assessor or assistant.

SEC. 21. *And be it further enacted*, That every assessor or assistant assessor who shall enter upon and perform the duties of his office without having taken the oath or affirmation prescribed by this act, or who shall wilfully neglect to perform any of the duties prescribed by this act at the time and in 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 those 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 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 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.

Disposition of penalties.

Compensation of assessors' Salary.

Commissions.

SEC. 22. *And be it further enacted*, That there shall be allowed and paid to the several assessors a salary of fifteen hundred dollars per annum, payable quarterly. And in addition thereto, where the receipts of the collection district 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 of one per centum upon such excess; but the salary of no assessor 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, not exceeding the rate of five hundred dollars per an-

Not to exceed \$4,000.

Office rent.

num; but no account for 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 officer of the Treasury Department. 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 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 to any tobacco, snuff, or cigar manufacturer; 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 and blank books used in the discharge of their duties, and for postage actually paid on letters and documents received or sent, and relating exclusively to official business: *Provided*, That no such account shall be approved unless it shall state the 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 Secretary of the Treasury shall be, and he is hereby, authorized to fix such additional rates of compensation to be made to assessors and assistant assessors in cases where a collection district embraces more than a single congressional district, and to assessors and assistant assessors, revenue agents and inspectors, in Louisiana, North Carolina, Mississippi, Tennessee, Missouri, California, 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 rates of compensation thus allowed shall not exceed the rates paid to similar officers in such States and Territories respectively.

Clerk hire.

Chief clerk may administer oaths.

Compensation of assistant assessors.

Stationery, blank books, and postage.

Accounts to be verified by oath.

Secretary may allow additional compensation in certain cases.

Limit of compensation.

Fraud in appointment of assistant assessor.

SEC. 23. *And be it further enacted,* That if any assessor shall demand of, or receive directly or indirectly from, any assistant assessor, as a condition of his appointment to or continuance in his said office of assistant assessor, any portion of the compensation herein allowed such assistant 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.

Penalty.

Assistant assessors to make out accounts.

SEC. 24. *And be it further enacted,* That assistant assessors shall make out their accounts for pay and charges allowed by law monthly, specifying each item and including the date of each day of service, and shall transmit the same verified by oath or affirmation to the assessor of the district, who 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 so approved may be presented by the assistant assessor to the collector of the district for payment, who shall thereupon pay the same, and, when received by the assistant assessor, be allowed therefor upon presentation to the Commissioner of Internal Revenue. Where any account, so transmitted to the assessor, shall be objected to, 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 knowingly or negligently approved any account, as aforesaid, allowing any assistant assessor a sum larger than was due according to law, it shall be the duty of the Commissioner of Internal Revenue, 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 competent jurisdiction against the assessor or assistant assessor in default, for the recovery of the amount knowingly or negligently allowed, as hereinbefore mentioned: *Provided,* That in estimating the allowance to be made to assistant assessors for periods of service less than a day, each ten hours shall be deemed the equivalent of a day.

Account to be approved by assessor, and paid by collector.

Assistant assessor may appeal to Commissioner.

Amount negligently approved by assessor to be deducted from his pay.

Ten hours to be the equivalent of a day in certain cases.

Compensation of collectors.

Salary. Commissioners.

SEC. 25. *And be it further enacted,* That there shall be allowed to collectors, in full compensation for their services and that of their deputies, a salary of fifteen hundred dollars per annum, to be paid quarterly, and in addition 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 charges for advertising, stationery, and blank books used in the performance of his official duties, and for postage actually paid on letters

Stationery, blank books, and postage.

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 collector: *And provided*, That the Secretary of the Treasury be authorized to make such further allowances, from time to time, as 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.

Secretary may make further allowance in certain cases.

SEC. 26. *And be it further enacted*, That in the adjustment of the accounts of assessors and collectors of internal revenue which shall accrue after the thirtieth of June, eighteen hundred and sixty-four, and in the payment of their compensation for services after that date, the fiscal year of the treasury shall be observed; and where such compensation, or any part of it, shall be by commissions upon assessments or collections, and 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 according to the amounts collected by them respectively; 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 or collector. And the salary and commissions of assessors and collectors heretofore earned and accrued shall be adjusted, allowed, and paid in conformity to the provisions of this section, and not otherwise.

Fiscal year to be observed in adjusting accounts.

When new appointment is made during the fiscal year.

Salaries and commissions heretofore earned.

SEC. 27. *And be it further enacted*, That each collector, on receiving, from time to time, lists and returns from the said assessors, shall subscribe three receipts: one of which shall be made upon a full and correct copy of each list 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.

Collector to sign triplicate receipts of lists received from assessor.

SEC. 28. *And be it further enacted*, That each of said collectors shall, within twenty days after receiving his annual collection list from the assessors, give notice, by advertisement published in each county in his collection district, in one newspaper printed in such county, if any such there be, and by notifications to be posted up in at least four public places in each county in his collection district, that the said duties have become due and payable, and state the time and place within said county at which he or his deputy will attend to receive the same, which time shall not be less than ten days after such notification. And if any person shall neglect to pay, as aforesaid, for more than ten days, it shall be the duty of the collector or his deputy to issue to such person a notice, to be left at his dwelling or usual place of business, or be sent by mail, demanding the payment of said duties or taxes, stating the amount thereof, with a fee of twenty cents for the issuing and service of such notice, and with four cents for each mile actually and necessarily travelled in serving the same. And if such persons shall not pay the duties or taxes, and the fee of

March 3, 1865.
Collectors to advertise when and where taxes are payable.

Collector to demand payment personally, or by mail.

If duties are not paid within ten days after demand,

penalty of ten per cent to be added.

Duties and taxes not included in annual lists.

Collector to make distraint.

Proceedings in case of distraint.

Length of notice previous to sale.

Assessor to estimate duties in case of banks failing to make return.

Commissioner to certify amounts due to collector.

Collector to distraint, as in other cases.

The same proceedings to be had for taxes due before the passage of the law.

Any tax unpaid to be a lien from the time it was due.

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

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

SEC. 29. *And be it further enacted*, That in all cases where the property liable to distraint for duties or taxes under this act 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, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the duty or tax, costs, and charges, shall be paid to the owner of the property, or his, her, or their legal representatives; or if he, she, or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the treasury of the United States, to be there held for the use of the owner, or his, her, or their legal representatives, until he, she, or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the treasury, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid cannot be sold for the amount of the duty or tax due thereon, with the costs and charges, the collector shall purchase the same in behalf of the United States for an amount not exceeding the said

Collector may distrain upon all property and rights to property.

Certificate of sale to vest title in purchaser.

Books and accounts relating to subjects of distraint to be exhibited to collector.

Property to be restored on payment of tax and fees.

Sale of goods in certain cases.

Property exempt from distraint.

Sale of property and disposition of surplus proceeds.

Property may be purchased for the United States by the collector and resold under regulations of the Commissioner.

- tax or duty, with the costs and charges thereon. And all property so purchased may be sold by said 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 costs to be allowed in cases of distraint and other seizures; and the said collector shall pay into the treasury the surplus, if any there be, after defraying the charges.
- Collector to render account.** **SEC. 30.** *And be it further enacted,* That in any case where goods, chattels, or effects sufficient to satisfy the duties imposed by this act upon any person liable to pay the same shall not be found by the collector or deputy collector whose duty it may be to collect the same, he is hereby authorized to collect the same by seizure and sale of real estate; and the 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 notification to the same effect to be published in some newspaper within the county where such seizure is made, if any such there be, and shall also cause a like notice to be posted up at the post office nearest to the estate so seized, and in two other public places within the county. And the place of said sale shall not be more than five miles distant from the estate seized, except by special order of the Commissioner of Internal Revenue. At the time and 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 amount of duties with the ten per centum additional thereon, the expense of making such levy, and all charges for advertising, and an officer's fee of ten dollars. And if no person offers for said estate the amount of said minimum, the officer shall declare the same to be purchased by him for the United States, and shall deposit with the district attorney of the United States a deed thereof, as hereinafter specified and provided; otherwise, the same shall be declared to be sold to the highest bidder. And said sale may be adjourned by said officer for a period not exceeding five days, if he shall think it advisable so to do. If the amount bid shall not be then and there paid, the officer shall forthwith proceed to again sell said estate in the same manner. If the amount bid shall be then and there paid, the officer shall give his receipt therefor, if requested, and within five days thereafter he shall make out a deed of the estate so sold to the purchaser thereof, and execute the same in his official capacity, in the manner prescribed by the laws of the State in which said estate may be situated, in which said deed shall be recited the fact of said seizure and sale, with the cause thereof, the amount of duty for which said sale was made, and of all charges and fees, and the amount paid by the purchaser, and all his acts and doings in relation to said seizure and sale, and shall have the same ready for delivery to said purchaser, and shall deliver the same accordingly, upon request therefor. And said deed shall be
- Sale of real estate.**
- Notice to be given of time and place of sale.**
- Time and method of advertising.**
- Place of sale.**
- Method of sale.**
- Estate may be purchased for United States and deed deposited with district attorney.**
- Sale may be adjourned five days.**
- Property may be resold on failure of purchaser to complete purchase.**
- Deed to be made according to State laws.**
- Deed to recite fact of seizure and sale.**

prima facie evidence of the truth of the facts stated therein, and, if the proceedings of the officer as set forth have been substantially in pursuance of the provisions of this act, shall be considered and operate as a conveyance to the purchaser of the title to said estate, but shall not affect the rights of innocent parties acquired previously to the claim of the United States under this act. The surplus, if any, arising from such sale shall be disposed of as provided in this act for like cases arising upon sales of personal property. And any person whose estate may be seized for duties, as aforesaid, shall have the same right to pay or tender the amount due, with all proper charges thereon, prior to the sale thereof, and thereupon to relieve his said estate from sale as aforesaid, as is provided in this act for personal property similarly situated. And any collector or deputy collector may, for the collection of duties imposed upon any person or for which any person may be liable by this act, 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 same were had in his proper collection district. And the owners, their heirs, executors, or administrators, or any person having an interest therein or a lien thereon, or any person on their behalf, shall have liberty to redeem the land sold as aforesaid, within one year from and after recording the said deed, upon payment to the purchaser, or, in case he cannot be found in the county where the lands are situate, to the collector, for the use of the purchaser, his heirs or assigns, of the amount paid by the purchaser, with interest on the same at the rate of twenty per centum per annum. 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, 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 deposited in the office of the clerk of the district court of the United States for the district within which the said collector resided; and a copy of every such record, certified by the collector, or by the clerk, as the case may require, shall be evidence in any court of the truth of the facts therein stated. And when any lands sold, as aforesaid, shall be redeemed as hereinbefore provided, the collector or clerk, as the case may be, shall make an entry of the fact upon the record aforesaid, and the said entry shall be evidence of such redemption. And the claim of the government to lands sold under and by virtue of the foregoing provisions shall be held to have accrued at the time of seizure thereof.

SEC. 31. *And be it further enacted*, That if any collector shall find, upon any list of taxes returned to him for collection, property lying within his district which is charged with any specific

And to be prima facie evidence thereof.

Rights of innocent parties not to be affected. Surplus, how disposed of.

Collector may seize land in any other district in the State.

Owners may redeem within one year.

Rate of interest to be paid on redemption. Collector to keep record of sales of land.

Deputies to return certified statements of sales to collectors.

Record to be deposited with clerk of district court when collector goes out of office.

Duty of collector in case of redemption.

Claim of the government to accrue at time of seizure.

Taxes returned against non-residents.

or ad valorem tax or duty, but which 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 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 non-payment 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.

How collected.

Collector may transmit list to another district where person liable resides, or where he has property.

SEC. 32. *And be it further enacted,* That whenever a collector shall have on any list duly returned to him the name of any person not within his collection district 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 property subject to seizure or distraint from which the money due for duties or tax can be collected, it shall and may be lawful for 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 for duty or tax, and the collector of the district to whom the said 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.

Duty of collector receiving such list.

Collectors to transmit monthly statements of collections to Commissioner, and pay over moneys collected at such times as he may designate.

SEC. 33. *And be it further enacted,* That the several collectors shall, at the expiration of each and every month after they shall, respectively, commence their collections, transmit to the Commissioner of Internal Revenue a statement of the collections made by them, respectively, within the month, and pay over monthly, or at such time or times as may be required by the Commissioner of Internal Revenue, the moneys by them respectively collected within the said term, and at such places as may be designated and required by the Commissioner of Internal Revenue; and each of the said collectors shall complete the collection of all sums assigned

to him for collection, as aforesaid, shall pay over the same into the treasury, and shall render his accounts to the Treasury Department as often as he 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 his accounts at the Treasury Department. And the Commissioner of Internal Revenue may, under the direction of the Secretary of the Treasury, prescribe such regulations with reference to such deposits as he may deem necessary.

Final account to be rendered as often as required.
Depositories.

Regulations in reference to deposits to be prescribed.

SEC. 34. *And be it further enacted,* That each collector shall be charged with the whole amount of taxes, whether contained in lists delivered to him by the assessors, respectively, or delivered or transmitted to him by assistant assessors from time to time, or by other collectors, and with the additions thereto, with the par value of all stamps deposited with him, and with all moneys collected for passports, penalties, forfeitures, fees, or costs, and he shall be credited with all payments made as provided by law, with all stamps returned by him uncanceled to the treasury, with the salary, fees, commissions, and charges allowed by law, and with the amount of duties or 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 duties or taxes of such persons as may have absconded, or become insolvent, prior to the day when the duty or tax ought, according to the provisions of this act, to have been collected: *Provided,* That it shall be proved to the satisfaction of the Commissioner of Internal Revenue that due diligence was used by the collector, and that no property was left from which the duty or tax could have been recovered, 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 upon a resale of the same as required by this act.

Collectors to be charged with taxes receipted for, with par value of stamps, &c.

To be credited with payments, commissions, &c.

Taxes of absconding persons.

Collector to prove that he has used due diligence.

SEC. 35. *And be it further enacted,* That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and he is hereby authorized and required, immediately after evidence of such delinquency, to report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent collector, directed to the marshal of the 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 shall, himself, or by his deputy, immediately proceed to levy 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

Collectors failing to account for taxes due.

Duty of the First Comptroller thereon.

Solicitor of the Treasury to issue a warrant.

Marshal to levy on the property of the collector.

Bill of sale to be conclusive evidence of title, and prima facie evidence of right of officer to make sale.

Levy on real estate.

Notice of sale.

Marshal to execute deed.

Surplus to be returned to proprietor of lands sold.

Penalty upon collectors for extortion or oppression

Disposal of fines.

Revenue officers may enter brewery, &c., in the daytime.

Penalty for refusing to admit officers.

resides. And the bill of sale of the officer of any goods, chattels, or other personal property distrained and sold as aforesaid, shall be conclusive evidence of title to the purchaser, and prima facie evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same. And for want of goods and chattels, or other personal effects of such collector, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lauds 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 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 such marshal or deputy marshal, make and deliver to the purchaser of the premises so sold a deed of conveyance thereof, to be executed and acknowledged in the manner and 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 may remain of the proceeds of such sale after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lauds or real estate sold as aforesaid.

SEC. 36. *And be it further enacted,* That each and every collector, or his deputy, who shall be guilty of any extortion or wilful oppression, under color of law, or shall knowingly demand other or greater sums than shall be authorized by law, or shall receive any fee, compensation, or reward, 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 judgment 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.

SEC. 37. *And be it further enacted,* That a collector or deputy collector, assessor, assistant assessor, revenue agent, or inspector, shall be authorized to enter, in the daytime, any brewery, distillery, manufactory, building, or place where any property, articles, or objects, subject to duty or 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 producer, relating to such property, articles, or objects. And every owner of such brewery, distillery, manufactory, building, or place, or persons having the agency or 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 pay the sum of five hundred dollars: *Provided, however,* That when such premises shall be open at night, such officers may enter while so open in the performance of their official duties.

And at night when premises are open.

SEC. 38. *And be it further enacted,* That if any person shall forcibly obstruct or hinder any assessor or assistant assessor, or any collector or deputy collector, revenue agent or inspector, in the execution of this act, or of any 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 the court: *Provided,* That if any such officer shall divulge to any party, or make known in any manner other than as provided 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.

Penalty for obstructing revenue officer.

Penalty for officer divulging the operations of any person visited.

SEC. 39. *And be it further enacted,* That in case of the sickness or temporary disability of a collector to discharge such of his duties as cannot under existing laws be discharged by a deputy, they may be devolved by him upon one of his deputies; and for the official acts and defaults of such deputy the collector or his sureties shall be held responsible to the United States.

Collector may devolve his duties upon a deputy in case of sickness.

SEC. 40. *And be it further enacted,* That in case a collector shall die, resign, or be removed, the deputies of such collector shall continue to act until his successor is appointed; and the deputy of such collector longest in service at the time immediately preceding shall, until a successor shall be appointed, discharge all the duties of said collector; and for the 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 to the Secretary of the Treasury that the interest of the government shall so require, he may, by his order, direct said duties to be performed by such other one of the said deputies as he may in such order designate. And any bond or security taken from a deputy by such collector, pursuant to this act, shall be available to his legal representatives and sureties to indemnify them for loss or damage accruing from any act of the deputy so continuing or succeeding to the duties of such collector.

Oldest deputy collector to act in case of vacancy.

Secretary may designate deputies in certain cases.

Bond of deputy available to heirs, &c., in case of loss.

SEC. 41. *And be it further enacted,* That it shall be the duty of the collectors aforesaid, or their deputies, in their respective districts, and they are hereby authorized, to collect all the duties and taxes imposed by this act, however the same may be designated, and to prosecute for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties, and forfeitures which may be incurred or imposed by virtue of this act shall be sued for and recovered, in the name of the United

Collectors to collect duties and taxes, and to sue for fines and penalties.

Suits to be in the name of the United States.

Penalties to be divided between the government and the informer.

Employment of counsel to be authorized by Commissioner.

False swearing to be deemed perjury.

Separate accounts to be kept of moneys received from the several districts, and the several sources of revenue.

Abstract to be laid before Congress.

Commissioner authorized to refund taxes illegally collected.

Commissioner to repay to collectors any moneys recovered of them in any courts for acts done in due performance of duties of office.

Commissioner may compromise suits.

States, in 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 of competent jurisdiction; and where not otherwise and differently provided for, one moiety thereof shall be to the use of the United States, and the other moiety thereof to the use of the person, to be ascertained by the judgment of the court, who shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture was incurred: *Provided*, That in case of any suit brought upon information received from any person, other than a collector, deputy collector, assessor, assistant assessor, or inspector, of internal revenue, the United States shall not be subject to any costs of suit, nor shall the fees of any attorney or counsel employed by any such officer be allowed in the settlement of his account unless the employment of such attorney or counsel shall be authorized by the Commissioner of Internal Revenue, either express or by general regulations.

SEC. 42. *And be it further enacted*, That if any person, in any case, matter, hearing, or other proceeding in which an oath or affirmation shall be required to 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.

SEC. 43. *And be it further enacted*, 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 that separate accounts shall be kept of the amount of each species of duty or tax that shall accrue, so as to exhibit, as far as may be, the amount collected from each source of revenue, with the moneys paid as compensation and for allowances to the collectors and deputy collectors, assessors and assistant assessors, inspectors, and 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.

SEC. 44. *And be it further enacted*, That the Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, shall be, and is hereby, authorized, on appeal to him made, to remit, refund, and pay back all duties erroneously or illegally assessed or collected, and all duties 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 shall or may be recovered against them or any of them in any court, for any internal duties or licenses collected by them, with the costs and expenses of suit, and all damages and costs recovered 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 also compromise such suits and all others relating to internal revenue; and all judg-

ments and moneys recovered or received for taxes, costs, forfeitures, and penalties shall be paid to the collector as internal duties are required to be paid; and all sums of money which the Commissioner is authorized to pay by virtue of this section shall be paid by drafts drawn on collectors of internal revenue.

All penalties to be paid to collectors.

SEC. 45. *And be it further enacted,* 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 of such goods or chattels given by the officer making 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.

Bill of sale given by collector to be prima facie evidence of right to make sale, and conclusive evidence of regularity of his proceedings.

SEC. 46. *And be it further enacted,* That if, for any cause, at any time after this act goes into operation, the laws of the United States cannot be executed in a State or Territory of the United States, or any part thereof, or within the District of Columbia, it shall be the duty of the President, 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.

Duty of the President in States and Territories where this act cannot be executed.

SEC. 47. *And be it further enacted,* That the officers who may be appointed under this act, except within those districts within any State or Territory which have been or may be otherwise especially provided for by law, shall be, and hereby are, authorized, in all cases where the payment of such tax shall not have been assumed by the State, to perform all the duties relating to or regarding the assessment and collection of any direct tax imposed or which may be imposed by law.

Officers appointed under this act to perform necessary duties for the collection of any direct tax.

SEC. 48. *And be it further enacted,* That all goods, wares, merchandise, articles or objects on which duties are imposed by the provisions of law, which shall be found in the possession or custody or within the control of any person or persons, for the purpose of being sold or removed by such person or persons in fraud of the internal revenue laws, or with design to avoid payment of said duties, may be seized by any collector or deputy collector, who shall have reason to believe that the same are possessed, had, or held for the purpose or design aforesaid, and the same shall be forfeited to the United States; and also all articles of raw materials found in the possession of any person or persons intending to manufacture the same for the purpose of being sold by them in fraud of said laws, or with design to evade the payment of said duties, and also all tools, implements, instruments, and personal property whatsoever, in the place or building, or within any yard or enclosure where such articles on which duties are imposed, as aforesaid, and intended to be used by them in the fraudulent manufacture of such raw materials, shall be found, may also be seized by any collector or deputy collector, as aforesaid, and the same shall be forfeited as aforesaid; and the proceedings to enforce said forfeiture shall be in the nature of a proceeding in rem

Articles held by any person with intent to defraud the revenue, may be seized by any collector.

The articles forfeited to the United States.

Forfeiture to be enforced by proceeding in rem.

Penalty for fraud \$500, or double the amount of duties.

Custody of goods may be given to U. S. marshal.

Perishable property may be appraised and returned to owner, he giving bond for same.

If bond not given property may be sold at auction.

Provisions hereinafter made for delivery of returns, &c., imposition of fines, &c., apply to all persons, corporations, &c.

Fines hereinafter imposed additional to those hereinbefore provided.

Act of March 2, 1853, for the removal of suits from state courts to federal courts, to apply to internal revenue cases.

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 duty as aforesaid, for the purpose of selling the same with the design of avoiding payment of the duties imposed thereon, shall be liable to a penalty of five hundred dollars, or not less than double the amount of duties 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, during the pendency of such proceedings, be delivered to the marshal of said district, and remain in his care and custody and under his control until final judgment in such proceeding shall be rendered: *Provided, however,* That when the property so seized may be liable to perish or become greatly reduced in value by keeping, 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 the opinion of said assessor, it shall be necessary that the said property should be sold to prevent such waste or expense, he shall appraise the same; and the owner thereupon shall have said property 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 Commissioner of Internal Revenue. But if said owner shall neglect or refuse to give said bond, the assessor shall issue to the collector or marshal 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.

SEC. 49. *And be it further enacted,* That all the provisions hereinafter made for the delivery of returns, lists, statements, and valuations, and for additions to the duty in case of false or fraudulent lists or returns, or in case of undervaluation or understatement on lists or returns, or in case of refusal or neglect to deliver lists or returns, and for the imposition 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, penalties, or forfeitures hereinafter imposed for failure to perform any duty required to be performed, shall be held and taken to be additional to those hereinbefore provided.

SEC. 50. *And be it further enacted,* That the provisions of the act entitled "An act further to provide for the collection of duties on imports," approved March second, one thousand eight hundred and thirty-three, now in force, shall be taken and deemed as extending to and embracing all cases arising under the laws for the

collection of internal duties, stamp duties, licenses, or taxes, which have been or may be hereafter enacted; and all persons duly authorized to assess, receive, or collect such duties or taxes under such laws are hereby declared to be and to have been revenue officers within the true intent and meaning of the said act, and entitled to all the exemptions, immunities, benefits, rights, and privileges therein enumerated or conferred.

[SEC. 2. *And be it further enacted*, That the jurisdiction of the circuit courts of the United States shall extend to all cases, in law or equity, arising under the revenue laws of the United States for which other provisions are not already made by law; and if any person 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 protection of the revenue or the collection of duties on imports, 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 irremovable, 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.]

[SEC. 3. *And be it further enacted*, That in any case where suit or prosecution shall be commenced in a court of any State, against any officer of the United States, or other person, for or on account of any act done under the revenue laws of the United States, or under color thereof, or for, or on account of, any right, authority, or title, set up or claimed by such officer or other person under any such law of the United States, 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 suit or prosecution, and verifying the said petition by affidavit, 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 has 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

Officers of internal revenue declared to be revenue officers under said act.

March 2, 1833.

Jurisdiction of circuit courts.

Property in custody to be irremovable.

March 2, 1833.

Actions in State courts against revenue officers to be removed, on petition, &c., of defendant, to circuit court.

Stay of proceedings in State court.

Marshal to take defendant into custody.

State process of attachment, &c., to continue in force.

De novo proceeding.

March 2, 1833.

Record to be supplied where copy of record cannot be had from the State court.

Section 16, act of August 6, 1846, applied to internal revenue officers.

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 the said circuit court, and any further proceedings, trial or judgment 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. And all attachments made, and all bail and other security given upon such suit, or prosecution, shall be and 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 actions originally brought in said circuit court; and on failure of so proceeding, judgment of *non pros.* may be rendered against the plaintiff, with costs for the defendant.]

[SEC. 4. *And be it further enacted*, That in any case in which any party is, or may be by law, entitled to copies of the record and proceedings in any suit or prosecution in any State court to be used in any court of the United States, if the clerk of said State court shall, upon demand, and the payment or tender of the legal fees, refuse or neglect to deliver to such party certified copies of such record and proceedings, the court of the United States in which such record and proceedings may be needed, on proof, by affidavit, that the clerk of such State court has refused or neglected to deliver copies thereof, on demand as aforesaid, may direct and allow such record to be supplied by affidavit, or otherwise, as the circumstances of the case may require and allow; and thereupon, such proceeding, trial, and judgment may be had in the said court of the United States, and all such processes awarded, as if certified copies of such records and proceedings had been regularly before the said court.]

SEC. 51. *And be it further enacted*, That the provisions of the sixteenth section of the act approved August sixth, eighteen hundred and forty-six, entitled "An act to provide for the better organization of the treasury, and for the collection, safe-keeping, transfer, and disbursement of the public 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 by this act, or any other act, with the safe-keeping, transfer, and disbursement of the public moneys, other than those connected with the Post Office Department, are hereby required to keep an accurate entry of each sum received, and of each payment or transfer; and that if any one of the said officers, or of those connected with the Post Office Department, shall convert to his own use, in any way whatever, or shall use, by way of investment in any kind of property or merchandise, or shall loan, with or without interest, or shall deposit in any bank, or shall exchange for other funds, except as allowed 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 or 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 charged 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 creditor, in such funds as the said officer may have received for disbursement, 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, 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 upon the trial of any indictment against any person for embezzling public money under the provisions of this act, it shall be sufficient evidence, for the purpose of showing a balance against such person, to produce a transcript from the books and proceedings of the treasury, as required in civil cases, under the provisions of the act entitled "An act to provide more effectually for the settlement of accounts between the United States and receivers of 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.]

August 6, 1846.

Entries to be made of the public moneys other than those of the Post Office Department.

Felony to use, loan, or deposit in a bank, &c., public money.

Evidence of embezzlement.

Payment in other funds to be deemed a conversion.

Punishment.

What shall be sufficient evidence to show a balance on a charge of embezzlement.

1797, ch. 20.

March 3, 1797.

Revenue officer or other person not paying public money to be sued, to forfeit commissions, and to pay interest.

[SEC. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That when any revenue officer, or other person accountable for public money, shall neglect or refuse to pay into the treasury the sum or balance reported to be due to the United States upon the adjustment of his account, it shall be the duty of the Comptroller, and he is hereby required, to institute suit for the recovery of 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.

A transcript of the books of the treasury to be evidence.

[SEC. 2. *And be it further enacted,* That in every case of delinquency, where suit has been or shall be instituted, a transcript from the books and proceedings of the treasury, certified by the Register, and authenticated under the seal of the department, shall be admitted as evidence, and the court trying 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 papers if produced and authenticated in court: *Provided,* That where suit is brought upon a bond, or other sealed instrument, and the defendant shall 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.]

Original contract to be produced in certain cases.

March 3, 1797.

Judgment to be rendered at return term, except in certain cases.

[SEC. 3. *And be it further enacted,* That where suit shall be instituted against any person or persons indebted to the United States, as aforesaid, it shall be the duty of the court where the same may be pending to grant judgment at 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.]

March 3, 1797.

No credit to be admitted unless presented to the treasury, or out of the power of the party to do it.

[SEC. 4. *And be it further enacted,* That in suits between the United States and individuals no claim for a credit shall be admitted upon trial but such as shall appear to have been presented to the accounting officers of the treasury for their examination, and by them disallowed, in whole or in part, unless it should be proved to the satisfaction of the court that the defendant is, at 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.]

[SEC. 5. *And be it further enacted,* That where any revenue officer, or other person hereafter becoming indebted to the United States by bond or otherwise, shall become insolvent, or where the estate of any deceased debtor, in the hands of executors or administrators, shall be insufficient to pay all the debts due from the deceased, the debt due to the United States shall be first 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 in one State may run and be executed in any other State, or in any of the Territories of the United States, but shall be issued from and 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 construed to repeal, take away, or impair any legal remedy or remedies for the recovery of debts now due, or hereafter to be due, to the United States, in law or equity, from any person or persons whatsoever, which remedy or remedies might be used if this act was not in force.]

SEC. 52. *And be it further enacted,* 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 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.

SPIRITS, ALE, BEER, AND PORTER.

SEC. 53. *And be it further enacted,* That any person required by law to be licensed as a distiller, before distilling any spirits shall, in addition to what is required by other provisions of law, make an application therefor to the assessor of the district, and before the same is issued the person so applying shall give bond to the United States, in such sum as shall be required by the collector, and with one or more sureties, to be approved by said collector, conditioned that in case any still or stills, or other implements to be used for distilling, shall be erected or used by him, his agent or superintendent, he will, before using, or causing, or permitting the same to be used, report in writing to the said assessor the capacity thereof, and information from time to time of any change in the form, capacity, ownership, agency, or superintendence, which all or either of the said stills or other implements may undergo, and that he will from day to day enter, or cause to be entered, in a book to be kept for that purpose, the number of gallons of spirits that may be distilled by said still or stills,

March 3, 1797.

In all cases of insolvency, the debt due to the United States shall be first paid.

March 3, 1797.

Writs of execution may be executed in any State.

March 3, 1797.

Prior legal remedies not to be impaired.

Assessors and their assistants, collectors and their deputies, and inspectors, authorized to administer oaths.

Distillers must apply for licenses.

Must give bond.

Keep record of gallons distilled, and quantity of grain used.

Book to be open at all times, Sundays excepted.

Render to assessor tri-monthly accounts.

Will not sell or remove spirits before inspection.

Will pay duties to collector.

Bond may be renewed.

Application for license to distil to state full details.

Penalty of \$300 for false statement.

Duty on spirits distilled on and after July 1, 1864, \$1 50.

Duty on and after January 1, 1865, \$2.

Spirits in possession of distiller on which duty not paid to be held as distilled on those days.

Duty to be paid within five days after rendering account.

or other implements, and also of the quantities of grain or other vegetable productions, or other substances put into the mash tub, or otherwise used by him, his agent or superintendent, for the purpose of producing spirits; and said book shall be open at all times during the day (Sundays excepted) to the inspection of the said assessor, assistant assessor, collector, deputy collector, or inspector, who may make any memorandums or transcripts therefrom; and also that he will render to the said assessor or assistant assessor, on the first, eleventh, and twenty-first days of each and every month, or within five days thereafter, during the continuance of said license, an exact account in writing, of the number of gallons of spirits distilled, and also of the number of gallons placed in warehouse and the number sold or removed for consumption or sale by him, his agent or superintendent, and the proof thereof, and also of the quantities of grain or other vegetable productions, or other substances, put into the mash tub, or otherwise used by him, his agent or superintendent, for the purpose of producing spirits, for the period or fractional part of a month then next preceding the date of said report, which said report shall be verified by affidavit in the manner prescribed by law; that he will not sell or permit to be sold, or removed for consumption or sale, any spirits distilled by him under and by virtue of his said license, until the same shall have been inspected, gauged, and proved, and the quantity thereof duly entered upon his books as aforesaid; and that he will, at the time of rendering said account, pay to the said collector, or his deputy, the duties which by law are imposed on the spirits so distilled. And the said bond may be renewed or changed from time to time, in regard to the amount and sureties thereof, according to the discretion of the collector.

SEC. 54. *And be it further enacted*, That the application in writing made by any person for a license for distilling, as aforesaid, shall state the place of distilling, the number and capacity of the still or stills, boiler or boilers, and the name of the person, firm, company, or corporation using and owning the same, and owning the building used as a distillery, and the land on which the same is located, and if the land or building is leased, the terms and conditions of the lease; and any person making a false statement in either of the said particulars shall forfeit and pay the sum of three hundred dollars, to be recovered with costs of suit.

SEC. 55. *And be it further enacted*, That, in addition to the duties payable for licenses herein provided, there shall be levied, collected, and paid on all spirits that may be distilled and sold, or distilled and removed for consumption or sale, of first proof, on and after the first day of July, eighteen hundred and sixty-four, and prior to the first day of January, eighteen hundred and sixty-five, a duty of one dollar and fifty cents on each and every gallon; and on and after January first, eighteen hundred and sixty-five, a duty of two dollars on each and every gallon. And all spirits which may be in the possession of the distiller or in public store or bonded warehouse, on either the first day of July or January aforesaid, no duty having been paid thereon, shall be held and treated as if distilled on those days respectively, and said duties shall be paid by the owner, agent, or superintendent of the still or other vessel in which the said spirits shall have been distilled, within five days after the time of rendering the ac-

counts of spirits so chargeable with duty, required to be rendered by law. And the said duties shall be a lien on the spirit distilled and on the distillery used for distilling the same, with the stills, vessels, fixtures, and tools therein, and on the lot or tract of land whereon the said distillery is situated, until the said duty shall be paid: *Provided*, That the duty on all spirits shall be collected at no lower rate than the basis of first proof, and shall be increased in proportion for any greater strength than the strength of first proof, except when made and used in the manufacture of vinegar or acetic acid, in which case the duties shall be collected on the basis of the actual proof: *Provided further*, That any person who shall distil spirits and use the same in the manufacture of any other article without having taken out a license and paid such duties as are prescribed by law in relation thereto, shall, in addition to all other penalties and forfeitures, be liable to pay one hundred per centum additional duties thereon.

SEC. 56. *And be it further enacted*, That the term first proof used in this act and in the laws of the United States shall be construed and is hereby declared to mean that proof of a liquor which corresponds to fifty degrees of Tralle's centesimal hydrometer, adopted by regulation of the Treasury Department, of August twelfth, eighteen hundred and fifty, at the temperature of sixty degrees Fahrenheit's thermometer. And in levying duties on liquors above and below proof, the table contained in the manual for inspectors of spirits, prepared by Professor McCulloh, under the superintendence of Professor Bache, and adopted by the Treasury Department, shall be used and taken as giving the proportions of absolute alcohol in the liquids gauged and proved according to which duties shall be levied, until otherwise ordered by the Secretary of the Treasury, who is hereby authorized to adopt such hydrometers and prescribe such rules and regulations as he may deem necessary to insure a uniform system of inspection and gauging of spirits subject to duties throughout the United States. And in all sales of spirits hereafter made, where not otherwise specially agreed, a gallon shall be taken to be a gallon of first proof, according to the standard set forth and declared for the inspection and gauging of spirits throughout the United States.

SEC. 57. *And be it further enacted*, That every person who shall be the owner of any still, boiler, or other vessel, used or intended to be used for the purpose of distilling spirituous liquors, as hereinbefore provided, or who shall have such still, boiler, or other vessel under his superintendence, either as agent for the owner or on his own account; and every person who shall use any still, boiler, or other vessel, as aforesaid, either as owner, agent, or otherwise, shall from day to day make true and exact entry, or cause to be entered in a book to be kept for that purpose, the number of gallons of spirits distilled, and also the number of gallons placed in warehouse, and also the number sold, or removed for consumption or sale, and the proof thereof; which book shall always be open in the daytime, (Sundays excepted.) for the inspection of the said assessor, assistant assessor, collector, deputy collector, or inspector, who may take any minutes, memorandums, or transcripts thereof; and shall render to said assessor or assistant assessor, on the first, eleventh, and twenty-first days of each and every month in each year, or within five days thereafter, an account in duplicate, taken from his books, of the num-

Duty a lien on distillery, &c.

First proof the basis.

Except when used for vinegar or acetic acid.

Penalty for distilling and using spirits without license.

Standard of first proof.

Tralle's hydrometer.

Tables of Prof. McCulloh adopted until otherwise ordered by Secretary of Treasury, who is authorized to adopt hydrometers, &c.

Record of quantity of spirits made, sold, &c., placed in bonded warehouse, &c.

Render tri-monthly accounts to assessor.

Record of quantity of grain, &c., used.

Record open to officers.

Record to be verified by oath.

Pay duties to collector tri-monthly.

Distillers who distil less than 150 barrels per year to make monthly returns.

Tax on brandy made from grapes, and from apples or peaches.

Secretary of the Treasury shall appoint inspectors.

Commissioner shall prescribe form of oath and fees.

Penalty of \$100 for refusal to admit inspectors, &c.

All spirits to be inspected before used or removed.

Inspection marks.

Inspector to make returns to collector and assessor.

Tax to be paid unless spirits are removed to bonded warehouse.

ber of gallons of spirits distilled, and also the number of gallons sold, or removed for consumption or sale, and the proof thereof, not before accounted for; and shall also keep a book, or books, in a form to be prescribed by the Commissioner of Internal Revenue, and to be open at all reasonable hours for inspection by the assessor, assistant assessor, collector, deputy collector, or inspector of the district, wherein shall be entered, from day to day, the quantities of grain, or other vegetable productions, or other substances put into the mash tub by him, his agent or superintendent, for the purpose of producing spirits; and shall verify or cause to be verified the said entries, reports, books, and accounts, by oath or affirmation, to be taken before the assessor or assistant assessor, or other competent officer, according to the form required by law, and shall immediately forward to the collector of the district one of the said duplicate accounts duly verified as aforesaid; and shall also pay to the collector the duties on the spirits so distilled and sold, or removed for consumption or sale, and in said accounts mentioned at the time of rendering the duplicate account thereof: *Provided*, That distillers who distil or manufacture less than one hundred and fifty barrels of spirits per year may make returns and pay duties on the first day of each and every month in lieu of the first, eleventh, and twenty-first days of the month, and furnish bonds correspondingly, anything to the contrary notwithstanding: *And provided further*, That brandy distilled from grapes shall pay a tax of fifty cents per gallon, and distilled from apples or peaches, shall pay one dollar and fifty cents per gallon.

SEC. 58. *And be it further enacted*, That there shall be appointed by the Secretary of the Treasury, in every collection district where the same may be 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 Commissioner of Internal Revenue shall prescribe, and who shall be entitled to receive such fees as may be fixed and prescribed by said Commissioner, to be paid by the owner or manufacturer of the articles inspected, gauged, or proved. And any manufacturer 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.

SEC. 59. *And be it further enacted*, That all spirits distilled as aforesaid by any person licensed as aforesaid shall, before the same are used, or removed for any purpose, be inspected, gauged, and proved by some inspector appointed for the performance of such duties, who shall mark upon the cask or other package containing such spirits, in a manner to be prescribed by said Commissioner, the quantity and proof of the contents of such cask or package, with the date of inspection and the name of the inspector, and shall make a return of all spirits so inspected, and the name of the distiller, to the collector, and a duplicate thereof to the assessor of the district; and the duty imposed by law shall be paid on all spirits not removed to a bonded warehouse before the day prescribed by law for making return of the same. And

any person who shall attempt fraudulently to evade the payment of duties upon any spirits distilled as aforesaid, by changing in any manner the mark upon any such cask or package, shall forfeit the sum of three hundred dollars for each cask or package so altered or changed, to be recovered as hereinbefore provided. And any such inspector who shall knowingly put upon any such cask or package any false or fraudulent mark shall be liable to the same penalty hereinbefore provided for each cask or package so fraudulently marked. And any person who shall purchase or sell any empty cask with the inspection marks thereon, or who shall fraudulently use any cask or package so marked, for the purpose of selling any other spirits than that so inspected, or for selling spirits of a quality or quantity different from that so inspected, shall be subject to a like penalty for each cask or package so purchased, sold, or used.

SEC. 60. *And be it further enacted*, 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.

SEC. 61. *And be it further enacted*, That all distilled spirits, and all distilled or refined coal oil, distillate, benzine or benzole, and naphtha, upon which an excise duty is imposed by law, may, after being inspected, gauged, proved, and marked by the inspector according to the provisions of this act, be removed, without payment of the duty, under such rules and regulations, and upon the execution of such transportation bonds or other security as the Secretary of the Treasury may prescribe. The said spirits, oil, or naphtha so removed shall be transferred directly from the distillery or refinery to a bonded 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, coal oil, or naphtha. And after the arrival of such distilled spirits, coal oil, or naphtha at the bonded warehouse within the district of the assessor to which it has been transferred, it shall be again inspected, and the duty shall be assessed and paid on 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, coal oil, or naphtha in the public warehouses shall be subject to the same rules and regulations, and be chargeable with the same costs and expenses in all respects, to which imported goods deposited in public store or bonded warehouse may be subject; and shall be in charge of a proper officer, to be designated 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, oil, or naphtha so

Penalty of \$300 per cask for fraudulent marking, or for purchasing or using branded casks fraudulently.

Penalty for buying or selling casks with inspection marks thereon.

Distillers and refiners of coal oil may erect warehouse.

Declared bonded warehouse.

Duty to be paid before removal from warehouse.

Distilled spirits, coal oil, and naphtha, may be removed without payment of duty under bond, &c.

Transfer from one to another bonded warehouse.

Reinspection and payment of duty required on any deficiency beyond the allowance for leakage.

Cost and expenses chargeable same as on imported goods deposited in bonded warehouse.

Spirits, oil, or naphtha in the custody of officer while in a bonded warehouse, and at the risk of the owner.

Owner to pay expenses of labor upon goods in bonded warehouse. No drawback to be allowed.

Distilled spirits, coal oil, or naphtha, may be withdrawn from bonded warehouse under certain circumstances.

Spirits, &c., removed for distillation to be returned to the warehouse and again inspected.

Medicines, &c., may be manufactured for exportation without payment of duty.

Entries on the distiller's books to be verified by oath or affirmation.

Oath.

When entries not made by owner, agent, or superintendent.

Subjoined oath of the owner, agent, or superintendent, in certain cases.

stored in said warehouse, which shall be at the risk of the owner of the said spirits, oil, or naphtha. 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 of the warehouse; and the same fees shall be paid for exports as are charged to exporters for like services in the custom-house. And no drawback shall in any case be allowed on any 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 spirits, coal oil, or naphtha may be withdrawn from the bonded warehouse after payment, to the collector of internal revenue for the district in which the warehouse is situated, of the duty imposed by law, or may be removed without payment of the duty for the purpose of being exported, or for the purpose of being redistilled 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 the Secretary of the Treasury may prescribe. And any spirits, oil, or naphtha so removed for distillation shall be returned to the warehouse and shall be again inspected, and the duty shall be paid to the said collector on any deficiency or reduction beyond 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 aforesaid. And nothing in this section shall be construed to prevent the manufacture for exportation, without payment of duty, of medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, as provided for in this act.

SEC. 62. *And be it further enacted*, That the entries required to be made in the books of the distiller, as aforesaid, shall, on the first, eleventh, and twenty-first days of each and every month, or within five days thereafter, be verified by oath or affirmation of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the assessor, or assistant assessor, or officer administering the same, and shall be, in substance, as follows: "I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of spirituous liquors distilled and sold, or removed for consumption or sale, at the distillery owned by _____, in the county of _____, amounting to _____ gallons, according to proof prescribed by the laws of the United States."

SEC. 63. *And be it further enacted*, That the owner, agent, or superintendent aforesaid 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 oath or affirmation of the person by whom they were made the following oath or affirmation, to be taken as aforesaid: "I do swear (or affirm) 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."

SEC. 64. *And be it further enacted*, That there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a duty of one dollar for each and every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity, or for fractional parts of a barrel, which shall be brewed or manufactured and sold, or removed for consumption or sale, within the United States or the Territories thereof, or within the District of Columbia; which duty shall be paid by the owner, agent, or superintendent of the brewery or premises in which such fermented liquors shall be made, and shall be paid at the time of rendering the accounts of such fermented liquors so chargeable with duty, as hereinafter required: *Provided*, That fractional parts of a barrel shall be halves, thirds, quarters, sixths, eighths, and sixteenths; and any fractional part containing less than one-sixteenth shall be accounted one-sixteenth; more than one-sixteenth, and not more 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-third, shall be accounted one-third; more than one-third, and not more than one-half, shall be accounted one-half; more than one-half shall be accounted one barrel: *Provided further*, That beer, lager beer, ale, porter, and other fermented liquors in bottles, shall be assessed, according to the quantity contained therein, at the rate of one dollar for thirty-one gallons, when the duty has not been previously paid on the liquors contained therein.

Duty on beer, lager beer, ale, porter, and other similar fermented liquors.

Duty paid at the time of rendering accounts.

Mode of reckoning fractional parts.

Beer, &c., in bottles to be assessed according to the quantity contained therein.

SEC. 65. *And be it further enacted*, 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 occupant, or shall have in his possession or custody any vessel or vessels intended to be used on said premises in the manufacture of beer, lager beer, ale, porter, or other similar fermented liquors, either as owner, agent, or otherwise, shall, from day to day, enter or cause to be entered in a book to be kept by him for that purpose, and which shall be open at all times, (except Sundays,) between the rising and setting of the sun, for the inspection of said assessor, assistant assessor, collector, deputy collector, or inspector, who may take any minutes or memorandums or transcripts thereof, the quantity, packages, or number of barrels and fractional parts of barrels of fermented liquors made, and also the quantity sold, or removed for consumption or sale, keeping separate account of the several kinds and descriptions; and shall render to said assessor or assistant assessor, on the first day of each month in each year, or within ten days thereafter, a general account in writing, taken from his books, of the quantity or number of barrels and fractional parts of barrels of each kind of fermented liquors made, and also of the quantity sold, or removed for consumption or sale, for one month preceding said day; and shall verify, or cause to be verified, the said entries, reports, books, and general accounts, and the facts therein set forth, on oath or affirmation, to be taken before the assessor or assistant assessor, or other competent officer, according to the form required by law; and shall immediately forward to the collector of the

Person owning or occupying any brewery, &c. shall keep a book where he shall enter the quantity, &c., of fermented liquors made; also, the quantity sold or removed for consumption or sale; said book to be at all times open to the assistant assessor.

A general account to be rendered on the first day of each month.

Account to be verified by oath or affirmation before the assessor or assistant assessor.

Forward duplicate to collector and pay the duty.

district one of the said duplicate accounts, duly certified by the assessor or assistant assessor, and shall also pay to the said collector the duties which are imposed by law on the liquor made and sold, or removed for consumption or sale, and in the said accounts mentioned, at the time of rendering the duplicate account thereof as aforesaid. But where the manufacturer of any beer, lager beer, or ale manufactures the same in one collection district, and owns or occupies a depot or warehouse for the storage and sale of such beer, lager beer, or ale in another collection district, he may, instead of paying to the collector of the district where the same was manufactured the duties chargeable thereon, present to such assessor or assistant assessor an invoice of the quantity or number of barrels about to be removed for the purpose of storage and sale, specifying in such invoice the depot or warehouse in which he intends to place such beer, lager beer, or ale; and thereupon such assessor or assistant assessor shall indorse on such invoice his permission for such removal, and the assessor or assistant assessor shall, at the same time, transmit to the collector of the district in which such depot or warehouse is situated a duplicate of such invoice; and thereafter the manufacturer of the beer, lager beer, or ale so removed shall render the same account, and pay the same duties, and be subject to the same liabilities and penalties as if the beer, lager beer, or ale had been manufactured in the district to which the same has been removed. The Commissioner of Internal Revenue may prescribe such rules as he may deem necessary for the purpose of carrying the provisions of this section into effect.

Assessor or assistant assessor may grant permission for removal.

Duty to be paid in the district to which the same has been removed.

Commissioner may prescribe rules.

Entries made in brewer's book required to be verified by oath or affirmation of the person or persons by whom they were made, and the oath or affirmation certified by the assessor or assistant assessor.

Oath.

Entries made by other persons to be verified.

Oath.

Penalty for neglect to make true reports, &c.

Forfeiture of stills, &c.

SEC. 66. *And be it further enacted*, That the entries made in the books required to be kept by the foregoing section shall, on said first day of each and every month, or within ten days thereafter, be verified by the oath or affirmation of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the assessor or assistant assessor, or other competent officer administering the same, and shall be, in substance, as follows: "I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of fermented liquors either brewed, or brewed and sold, at the brewery owned by _____, in the county of _____, amounting to _____ barrels."

SEC. 67. *And be it further enacted*, That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books shall not have been made by himself, subjoin to the oath or affirmation the following oath or affirmation, to be taken as aforesaid: "I do swear (or affirm) 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."

SEC. 68. *And be it further enacted*, That the owner, agent, or superintendent of any vessel or vessels used in making fermented liquors, or of any still, boiler, or other vessel used in the distillation of spirits on which duty is payable, who shall neglect or refuse to make true and exact entry and report of the same, or to do or cause to be done any of the things by law required to be done as aforesaid, shall forfeit for every such neglect or refusal all the liquors and spirits made by or for him, and all the vessels used in making the same, and the stills, boilers, and other vessels used in distillation, together with the sum of five hundred dollars, to be

recovered with costs of suits, and shall be deemed guilty of a misdemeanor, and be subject to imprisonment for a term not exceeding one year; which said liquors or spirits, with the vessels containing the same, with all the vessels used in making the same, may be seized by any collector or deputy collector of internal duties, and held by him until a decision shall be had thereon according to law: *Provided*, That such seizure be made within thirty days after the cause for the same shall have come to the knowledge of the collector or deputy collector, and that proceedings to enforce said forfeiture shall have been commenced by such collector within twenty days after the seizure thereof. And the proceedings to enforce said forfeiture of said property shall be in the nature of a 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.

As to time of seizure.

Proceedings in rem.

SEC. 69. *And be it further enacted*, That in all cases in which the duties aforesaid, payable on spirits distilled and sold, or removed for consumption or sale, or beer, lager beer, ale, porter, and other similar fermented liquors, shall not be paid at the time of rendering the account of the same, or at the time when they shall have become payable, as herein required, to the collector or deputy collector of the district, the person or persons chargeable therewith shall pay, in addition, ten per centum on the amount thereof; and until such duties, with such addition, shall be paid, they shall be and remain a lien upon the distillery where such liquors have been distilled, and upon the brewery where such liquors have been brewed, and upon the stills, boilers, vats, and all other implements thereto belonging, and upon the lot or tract of land whereon the distillery or brewery is situate, until the same shall have been paid. And in case of refusal or neglect to pay said duties, with the addition, within ten days after the same shall have become payable, the amount thereof may be recovered by distraint and sale of the goods, chattels, and effects of the delinquent.

Ten per centum added for neglect to pay duties.

Duties a lien on distillery, &c.

D distraint.

SEC. 70. *And be it further enacted*, That every person licensed as aforesaid to distil spirits, or licensed as a brewer, who shall neglect or refuse to furnish the account and duplicate thereof, as hereinbefore provided, or who shall refuse to permit the said assessor, assistant assessor, collector or deputy collector, or inspector to examine the books in the manner provided for, when requested, shall, for every such refusal or neglect, forfeit the sum of three hundred dollars.

Penalty of \$300 for neglect, &c.

LICENSES.

SEC. 71. *And be it further enacted*, 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 obtained a license therefor in the manner hereinafter provided.

Trades and occupation to be licensed.

SEC. 72. *And be it further enacted*, That every person, firm, company, or corporation required by this act to obtain a license to engage in any trade, business, or profession, for which a license is required by law, shall register with the assistant assessor of the assessment district in which he shall design to carry on

Requirements to obtain license.

such trade, business, or profession, 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 for which a license is desired; third, the place where such trade, business, or profession is to be carried on; fourth, 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; if an innkeeper, the yearly rental value of the house and property to be occupied for said purpose; if not rented, the assistant assessor shall value the same. All of which facts shall be returned duly certified by such assistant assessor, both to the assessor and collector of the district; and thereupon, upon payment to the collector or deputy collector of the district the amount as hereinafter provided, such collector or deputy collector shall make out and deliver a license for such trade, business, or profession.

Penalty for not taking out a license.

SEC. 73. *And be it further enacted*, That if any person or persons shall exercise or carry on any trade, business, or profession, or do any act hereinafter mentioned, for the exercising, carrying on, or doing of which trade, business, or profession, a license is required by this act, without taking out such license as in that behalf required, he, she, or they 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, one moiety of such fine to the use of the United States, the other moiety to the use of the person who shall first give information of the fact whereby said forfeiture was incurred.

Distribution of fines.

Conditions of license.

SEC. 74. *And be it further enacted*, That in every license to be taken out under or by authority of this act shall be contained and set forth the purpose, trade, business, or profession for which such license is granted, and the name and place of abode of the person or persons taking out the same; if for a rectifier, the quantity of spirits authorized to be rectified; if by a peddler, whether authorized to travel on foot, or with one, or two, or more horses, the time for which such license is to run, and the date or time of granting such license, and (except in the case of auctioneers and peddlers) the place at which the trade, business, or profession for which such license is granted shall be carried on:

Proviso against carrying on business in any other place than described in license.

Provided, That a license granted under this act shall not authorize the person or persons, (except lawyers, physicians, surgeons, dentists, cattle brokers, horse dealers, and auctioneers,) or firm company, or corporation mentioned therein, to exercise or carry on the trade, business, or profession specified in such license in any other place than that mentioned therein, or otherwise provided; but nothing herein contained shall prohibit the storage of goods, wares, or merchandise in other places than the place of business, nor the sale by manufactures or producers of their own goods, wares, and merchandise, at the place of production or manufacture, or at their principal office, or place of business, provided no goods, wares, or merchandise shall be kept for sale at said office.

Must produce license on demand of officer.

And every person exercising or carrying on any trade, business, or profession, or doing any act for which a license is required, shall, on demand of any officer of internal revenue, produce such license, and unless he shall do so may be taken and deemed to have no license. And in case any peddler shall refuse to produce

Penalty.

his or her license when demanded by any officer of internal revenue, said officer may seize the horse, 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 dwelling-house, require such peddler to show cause, if any he has, why the horses, wagon, and contents, pack, bundle, or basket so seized shall not be forfeited; and in case no sufficient cause is shown, the assessor may direct a forfeiture, and issue an order to the collector or to any deputy collector of the district for the sale of the property so forfeited; and one half of the same, after payment of the expenses of the proceedings, shall be paid to the officer making the seizure, and the other half thereof to the collector for the use of the United States. And all licenses granted after the first day of May in any year shall continue in force until the first day of May next succeeding, and shall be issued upon the payment of a ratable proportion of the whole amount of duty imposed for such license; and each license so granted shall be dated on the first day of the month in which the liability therefor accrued.

SEC. 75. *And be it further enacted,* That upon the death of any person or persons licensed under or by virtue of this act, or upon the removal of any person or persons from the house or premises at which the trade, business, or profession mentioned in such license was authorized, it may and shall be lawful for the collector to authorize, by indorsement on such license, or otherwise, as the Commissioner of Internal Revenue shall direct, the person or persons so removing, as aforesaid, to any other place, to carry on the trade, business, or profession specified in such license, at the place to which such person may have removed, or the executors or administrators, or the wife or child of such deceased person, or the assignee or assigns of such person or persons so removing as aforesaid, who shall be possessed of and occupy the house or premises before used for such purpose as aforesaid, in like manner to exercise or carry on the same trade, business, or profession mentioned in such license, in or upon the same house or premises at which said person or persons, as aforesaid, deceased or removing as before mentioned, by virtue of such license before exercised or carried on such trade, business, or profession, for or during the residue of the term for which such license was originally granted, without taking out any fresh license for the residue of such term, until the expiration thereof: *Provided, always,* That a fresh entry of the premises at which such trade, business, or profession shall continue to be exercised or carried on, as aforesaid, shall thereupon be made by and in the name or names of the person or persons to whom such authority, as aforesaid, shall be granted.

SEC. 76. *And be it further enacted,* That in every case where more than one of the pursuits, employments, or occupations, hereinafter described, shall be pursued or carried on in the same place by the same person at the same time, except as therein mentioned, license must be taken out for each according to the rates severally prescribed: *Provided,* That in cities and towns having a less population than six thousand persons according to the last preceding census, one license, if so applied for, may embrace the business of land warrant brokers, claim agents, and real estate

Disposition of
goods seized in
hands of peddler.

Licenses to ex-
pire May 1.

Removals au-
thorized.

To be indorsed
on license.

Exec'rs, &c., may
carry on business.
Licenses may be
transferred.

New entry of li-
cense to be made.

License to be ta-
ken for each pur-
suit, &c.

Proviso.

agents, upon payment of the highest fee for licenses applicable to either one of said pursuits.

Auctioneers not to employ other persons, nor to sell at private sale.

Penalty.

Licensed auctioneer may sell goods of licensed dealer on premises.

Not to apply to sales by executive and judicial officers, &c.

No license to exempt from penalty provided by State laws for carrying on the trade, &c., nor authorize a trade, &c., prohibited by State laws.

Business may be carried on in copartnership except by lawyers, &c.

Bankers, \$100.

For every \$1,000 in excess of \$50,000 \$2.

Definition of.

SEC. 77. *And be it further enacted,* That no auctioneer shall be authorized, by virtue of his license as such auctioneer, to employ any other person to act as auctioneer in his behalf, except in his own store or warehouse, or in his presence, or by virtue of said license to sell any goods or other property at private sale; and any auctioneer who shall sell any goods or commodities, otherwise than by auction, without having taken out a license for that purpose, shall be subject and liable to the penalty imposed upon persons dealing in, or retailing, trading, or selling any such goods or commodities without license, notwithstanding any license granted, as aforesaid, for the purpose of exercising or carrying on the trade or business of an auctioneer; and where such goods or commodities are the property of any person or persons duly licensed to deal in, or retail, or trade in, or sell the same, such person or persons having made lawful entry of his, her, or their house or premises for such purpose, it shall and may be lawful for any person exercising or carrying on the trade or business of an auctioneer being duly licensed for that purpose, to sell such goods or commodities for and on behalf of such person or persons in said house or premises without taking out a separate license for such sale. The provisions of this section 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 executors and administrators.

SEC. 78. *And be it further enacted,* That no license hereinbefore provided for shall, if granted, be held or construed to exempt any person carrying on the trade, business, or profession specified in said license 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 such trade, business, or profession, contrary to the laws of such State, or in places prohibited by municipal law; nor shall any such license be held or construed to prevent or prohibit any State from placing a duty or tax for State or other purposes on any trade, business, or profession, for which a license is required by this act; nor shall any person carrying on any trade, business, or profession, for which a license is required by this act, be exempted from procuring such license, or from any penalty or punishment herein provided by, or in consequence of, any State law either authorizing or prohibiting such trade, business, or profession.

SEC. 79. *And be it further enacted,* That there shall be paid annually for each license granted the sum herein stated respectively. Any number of persons, except lawyers, conveyancers, claim agents, patent agents, physicians, surgeons, dentists, cattle brokers, horse dealers, and peddlers, may carry on business in copartnership at the place specified in their license, and not otherwise, that is to say:

One. Bankers using or employing a capital not exceeding the sum of fifty thousand dollars shall pay one hundred dollars for each license; when using or employing a capital exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, two dollars. Every person, firm, or company, and every incorporated or other bank, 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 sale, shall be regarded a banker under this act: *Provided*, That any savings bank having no capital stock, and whose business is confined to receiving deposits and loaning the same for the benefit of its depositors, and which does no other business of banking, shall not be liable to pay for a license as a banker.

Two. Wholesale dealers, whose annual sales do not exceed fifty thousand dollars, shall pay fifty dollars for each license; and if exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, one dollar. Every person shall be regarded as a wholesale dealer under this act whose business it is 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 dollars. And the license required by any wholesale dealer shall not be for a less amount than his sales for the previous year, unless he has made or proposes to make some change in his business that will, in the judgment of the assessor or assistant assessor, reduce the amount of his annual sales; nor shall any license as a wholesale dealer allow any such person to act as a commercial broker: *Provided*, That any license understated may and shall be again assessed, and that no person holding a license as a wholesale dealer in liquors shall be required to take an additional license on account of the sale of other goods, wares, or merchandise on the same premises.

Three. Retail dealers shall pay ten dollars for each license. Every person 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 under this act.

Four. Wholesale dealers in liquors whose annual sales do not exceed fifty thousand dollars shall pay fifty dollars for each license; and if exceeding fifty thousand dollars, for every additional one thousand dollars in excess of fifty thousand dollars, one dollar. 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 of other merchandise, shall exceed twenty-five thousand dollars, shall be regarded a wholesale dealer in liquors.

Five. Retail dealers in liquors shall pay twenty-five dollars for each license. Every person who shall sell or offer for sale foreign or domestic spirits, wines, ale, beer, or other malt liquors in quantities of three gallons or less, or 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 under this act. But nothing herein contained shall authorize the sale of any spirits, wines, or malt liquors to be drunk on the premises.

Savings banks
exempted in cer-
tain cases.

Wholesale deal-
ers, \$50.

For every \$1,000
in excess of \$50,000
\$1.
Definition of.

Cannot act as
commercial bro-
ker.
License under-
stated may be
again assessed.

Retail dealers,
\$10.

Definition of.

Wholesale liquor
dealers, \$50.

For every \$1,000
in excess of \$50,000
\$1.

Definition of.

Retail liquor
dealers, \$25.

Definition of.

Lottery ticket
dealers, \$100.

Definition of.

Six. Lottery-ticket dealers shall pay one hundred dollars for each license. Every person, association, firm, or corporation who shall make, sell, or offer to sell lottery tickets or fractional parts thereof, or any token, certificate, or device representing or intended 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 under this act: *Provided*, That no license shall hereafter issue until the managers of a lottery now existing shall give bond, in the sum of one thousand dollars, that the person receiving such license shall not sell any ticket, or supplementary ticket of such lottery, which has not been duly stamped according to law.

March 3, 1865.

Horse dealers,
\$10.

Definition of.

Seven. Horse dealers shall pay for each license the sum of ten dollars. Any person whose business it is to buy or sell horses or mules shall be regarded a horse dealer under this act: *Provided*, That one license having been paid, no additional license shall be required of any horse dealer who keeps a livery stable, nor of any livery-stable keeper who may also be a horse dealer.

Livery stable
keepers, \$10.

Definition of.

Eight. Livery-stable keepers shall pay ten dollars for each license. Any person whose business it is to keep horses for hire, or to let, or to keep, feed, or board horses for others, shall be regarded as a livery-stable keeper under this act.

Brokers, \$50.

Definition of.

Nine. Brokers shall pay fifty dollars for each license. Every person, firm, or company, except such as hold a license as a banker, whose business it is as a broker to negotiate purchases or sales of stocks, exchange, bullion, coined money, bank notes, promissory notes, or other securities, for themselves or others, shall be regarded as a broker under this act: *Provided*, That any person holding a license as a banker shall not be required to take out a license as a broker.

Bankers not sub-
ject to license as
brokers.

Pawnbrokers,
\$50.

For every \$1,000
in excess of \$50,000
\$2.

Definition of.

Ten. Pawnbrokers using or employing a capital of not exceeding fifty thousand dollars shall pay fifty dollars for each license; and when using or employing a capital exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, 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, for the repayment of security of money lent thereon, shall be deemed a pawnbroker under this act.

Land warrant
brokers, \$25.

Definition of.

Eleven. Land-warrant brokers shall pay twenty-five dollars for each license. Any person shall be regarded as a land-warrant broker within the meaning of this act who makes a business of buying and selling land warrants, or of furnishing them to settlers or other persons.

Cattle brokers,
\$10.

For every \$1,000
in excess of \$10,000
\$1.

Definition of.

Twelve. Cattle brokers, whose annual sales do not exceed ten thousand dollars, shall pay for each license the sum of ten dollars; and if exceeding the sum of ten thousand dollars, one dollar for each additional thousand dollars. Any person whose business it is to buy, or sell, or deal in cattle, hogs, or sheep, shall be considered as a cattle broker.

Produce brokers,
\$10.

Definition of.

Thirteen. Produce brokers, whose annual sales do not exceed the sum of ten thousand dollars, shall pay ten dollars for each license. Every person, other than one holding a license as a broker, wholesale or retail dealer, 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 under this act.

Fourteen. Commercial brokers shall pay twenty dollars for each license. Any person or firm, whose business it is, as a broker, to negotiate sales or purchases of goods, wares, produce, or merchandise, not otherwise provided for in this act, or seek orders therefor in original or unbroken packages, 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 under this act.

Commercial brokers, \$20.
Definition of.

Fifteen. Custom-house brokers shall pay ten dollars for each license. Every 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 under this act.

Custom-house brokers, \$10.
Definition of.

Sixteen. Distillers shall pay fifty dollars for each license. Every person, firm, or corporation who distills or manufactures spirits for sale shall be deemed a distiller under this act: *Provided*, That any person, firm, or corporation, distilling or manufacturing less than three hundred barrels per year, shall pay twenty-five dollars for a license: *And provided further*, That no license shall be required 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: *And provided further*, That distillers of apples, grapes, and peaches, distilling or manufacturing less than one hundred and fifty barrels per year, from the same, shall pay twelve and one-half dollars for a license for that purpose.

Distillers, \$50.
Definition of.

Distillers making less than 300 barrels per year, \$25.

Distillers of apples, grapes, and peaches, making less than 150 bbls. per year, \$12 50.

Seventeen. Brewers shall pay fifty dollars for each license. Every 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 under this act: *Provided*, That any person, firm, or corporation who manufactures less than five hundred barrels per year shall pay the sum of twenty-five dollars for a license.

Brewers, \$50.
Definition of.

Brewers making less than 500 bbls. per year, \$25.

Eighteen. Rectifiers shall pay twenty-five dollars for each license to rectify any quantity of spirituous liquors, not exceeding five hundred barrels, packages, or casks, containing not more than forty gallons to each barrel, package, or cask of liquor so rectified; and twenty-five dollars additional for each additional five hundred such barrels, packages, or casks, or any fractional part thereof. Every person, firm, or corporation, who rectifies, purifies, or refines spirituous liquors or wines by any process, or mixes distilled spirits, whiskey, brandy, gin, or wine, with any materials for sale under the name of whiskey, rum, brandy, gin, wine, or any other name, shall be regarded as a rectifier under this act.

Rectifiers, \$25.

For every additional 500 barrels, \$25.
Definition of.

Nineteen. Coal-oil distillers shall pay for each license the sum of fifty dollars. Any person, firm, or corporation, who shall refine, produce, or distil crude or refined petroleum or rock oil, or crude coal oil, or crude or refined oil made of asphaltum, shale, peat, or other bituminous substances, or shall manufacture coal illuminating oil, shall be regarded a coal-oil distiller under this act.

Coal oil distillers, \$50.

Definition of.

Hotels, inns, and taverns.

Where the yearly rental does not exceed \$200, \$10.

For every additional \$100, \$5.

Keepers of hotels, taverns, and eating-houses, selling liquors, must take additional license.

Steamers and vessels, \$25.

Penalty in case of fraud.

Eating-houses, \$10.
Definition of.

Confectioners, \$10.
Definition of.

Claim agents, \$10.
Definition of.

Patent-right dealers, \$10.
Definition of.

Real-estate agents, \$10.
Definition of.

Twenty. Hotels, inns, and taverns shall be classified and rated according to the yearly rental, or, if not rented, according to the estimated yearly rental of the house and property intended to be occupied for said purposes, as follows, to wit: All cases where the rent or valuation of the yearly rental of said house and property shall be two hundred dollars, or less, shall pay ten dollars; and if exceeding two hundred dollars, for any additional one hundred dollars or fractional part thereof in excess of two hundred dollars, five dollars. Every place where food and lodging are provided for and furnished to travellers and sojourners, in view of payment therefor, shall be regarded as a hotel, inn, or tavern under this act: *Provided*, That nothing herein contained shall be construed to exempt keepers of hotels, taverns, and eating-houses in which liquors are sold by retail, to be drank upon the premises, from taking out a license for such sale, for which license they shall pay a tax of twenty-five dollars. The yearly rental shall be fixed and established by the assessor of the proper district at its proper value; but if rented, at not less than the actual rent agreed on by the parties. All 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 for each license: *Provided*, That if there be any fraud or collusion in the return of actual rent to the assessor, there shall be a penalty equal to double the amount of licenses required by this section, to be collected as other penalties under this act are collected.

Twenty-one. Eating-houses shall pay ten dollars for each license. Every place where food or refreshments of any kind, not including 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 under this act. But the keeper of an eating-house having taken out a license therefor, shall not be required to take out a license as a confectioner, anything in this act to the contrary notwithstanding.

Twenty-two. Confectioners shall pay ten dollars for each license. Every person who sells at retail confectionery, sweetmeats, comfits, or other confections, in any building, shall be regarded as a confectioner under this act. But wholesale and retail dealers, having taken out a license therefor, shall not be required to take out a license as confectioner, anything in this act to the contrary notwithstanding.

Twenty-three. Claim agents and agents for procuring patents shall pay ten dollars for each license. Every person whose business it is to prosecute 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, under this act.

Twenty-four. Patent-right dealers shall pay ten dollars for each license. Every person whose business it is to sell or offer for sale patent rights shall be regarded a patent-right dealer under this act.

Twenty-five. Real-estate agents shall pay ten dollars for each license. Every 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, shall be regarded as a real-estate agent under this act.

Twenty-six. Conveyancers shall pay ten dollars for each license. Every person, other than one holding a license 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 a conveyancer under this act.

Conveyancers,
\$10.
Definition of.

Twenty-seven. Intelligence office keepers shall pay ten dollars for each license. 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 under this act.

Intelligence of-
fice keepers, \$10.
Definition of.

Twenty-eight. Insurance agents shall pay ten dollars for each license. Any person who shall act as agent of any fire, marine, life, mutual, or other insurance company or companies, shall be regarded as an insurance agent under this act.

Insurance agents,
\$10.
Definition of.

Twenty-nine. Foreign insurance agents shall pay fifty dollars for each license. Every person who shall act as agent of any foreign fire, marine, life, mutual, or other insurance company or companies shall be regarded as a foreign insurance agent under this act.

Foreign insur-
ance agents, \$50.
Definition of.

Thirty. Auctioneers whose annual sales do not exceed ten thousand dollars shall pay ten dollars for each license; auctioneers whose annual sales exceed ten thousand dollars shall pay twenty dollars for each license. Every person shall be deemed an auctioneer within the meaning of this act whose business it is to offer property for sale to the highest or best bidder.

Auctioneers
whose annual sales
do not exceed
\$10,000, \$10.
Annual sales ex-
ceeding \$10,000,
\$20.
Definition of.

Thirty-one. Manufacturers shall pay ten dollars for each license. Any person, firm, or corporation who shall manufacture by hand or machinery any goods, wares, or merchandise, exceeding annually the sum of one thousand dollars, shall be regarded a manufacturer under this act.

Manufacturers,
\$10.
Definition of.

Thirty-two. Peddlers shall be classified and rated as follows, to wit: When travelling with more than two horses, or mules, the first class, and shall pay fifty dollars for each license; when travelling with two horses, or mules, the second class, and shall pay twenty-five dollars for each license; when travelling with one horse, or mule, the third class, and shall pay fifteen dollars for each license; when travelling on foot, the fourth class, and shall pay ten dollars for each license. Any person, except persons peddling only newspapers, Bibles, or religious tracts, who sells or offers to sell, at retail, goods, wares, or other commodities, travelling from place to place, in the street, or through different parts of the country, shall be regarded a peddler under this act: *Provided*, That any peddler who sells, or offers to sell, dry goods, foreign and domestic, by one or more original packages or pieces, at one time, to the same person or persons, shall pay fifty dollars for each license. And any person who peddles jewelry shall pay fifty dollars for each license: *Provided further*, That manufacturers and producers of agricultural tools and implements, garden seeds, stoves, and hollow ware, brooms, wooden ware, and powder, delivering and selling at wholesale any of said articles, by themselves or their authorized agents, at places other than the place of manufacture, shall not be required, for any sale thus made, to take out any additional license therefor: *Provided further*, That nothing contained in this paragraph shall authorize the sale of wine, spirits, or malt liquors: *Provided further*, That no man

Peddlers.
1st class, \$50.
2d class, \$25.
3d class, \$15.
4th class, \$10.
Definition of.

Peddlers of dry
goods, \$50.

Peddlers of jew-
elry, \$50.

- Peddlers not to be licensed unless enrolled for draft.** between the ages of twenty and forty-five who is not enrolled for military duty, or regularly exempted from enrolment or draft for physical disability, shall be entitled to a license as a peddler.
- Apothecaries, \$10.** Thirty-three. Apothecaries shall pay ten dollars for each license.
- Definition of.** Every person 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 an apothecary under this act. But wholesale and retail dealers, who have taken out a license therefor, shall not be required to take out a license as apothecary, anything in this act to the contrary notwithstanding; nor shall apothecaries who have taken out a license as such be required to take out a license as retail dealers in liquor in consequence of selling alcohol.
- Photographers whose receipts do not exceed \$500, \$10.** Thirty-four. Photographers shall pay ten dollars for each license when the receipts do not exceed five hundred dollars; when over five hundred dollars and under one thousand dollars, fifteen dollars; when over one thousand dollars, twenty-five dollars. Any person or persons who make for sale photographs, ambrotypes, daguerreotypes, or pictures, by the action of light, shall be regarded a photographer under this act.
- Over \$500 and under \$1,000, \$15.**
- Over \$1,000, \$25.**
- Definition of.**
- Tobacconists, \$10.** Thirty-five. Tobacconists shall pay ten dollars for each license. Any person, firm, or corporation whose business it is to sell, at retail, cigars, snuff, or tobacco in any form, shall be regarded a tobacconist under this act. But wholesale and retail dealers, and keepers of hotels, inns, taverns, and eating-houses, having taken out a license therefor, shall not be required to take out a license as tobacconists, anything in this act to the contrary notwithstanding.
- Definition of.**
- Butchers, \$10.** Thirty-six. Butchers shall pay ten dollars for each license. Every person whose business it is to sell butchers' meat at retail shall be regarded as a butcher under this act: *Provided*, That no butcher having taken out a license, and paid ten dollars therefor, shall be required to take out a license as retail dealer on account of selling other articles at the same store, stall, or premises: *Provided further*, That butchers whose annual sales do not exceed one thousand dollars, and butchers who retail butchers' meat exclusively by themselves or agents, and persons who sell shell or other fish, or both, travelling from place to place, and not from any shop or stand, shall be required to pay five dollars only for each license, any existing law to the contrary notwithstanding; and having taken out a license therefor, shall not be required to take out a license as a peddler for retailing butchers' meat or fish, as aforesaid. And no license shall be required of persons who sell shell or other fish from handcarts or wheelbarrows exclusively.
- Definition of.**
- Butchers retailing from carts, \$5.**
- Theatres, museums, and concert halls, \$100.** Thirty-seven. Proprietors of theatres, museums, and concert halls receiving pay as entrance money shall pay one hundred dollars for each license. Every edifice used for the purpose of dramatic or operatic or other representations, plays, or performances, and not including halls rented or used occasionally for concerts or theatrical representations, shall be regarded as a theatre under this act: *Provided*, That when any such edifice is under lease at the passage of this act, the fee for license shall be paid by the lessee, unless otherwise stipulated between the parties to said lease.
- Definition of.**

Thirty-eight. The proprietor or proprietors of circuses shall pay one hundred dollars for each license. Every building, tent, space, or area where feats of horsemanship or acrobatic sports or theatrical performances are exhibited, shall be regarded as a circus under this act: *Provided*, That no license procured in one State shall be held to authorize exhibitions in another State. And but one license shall be required under this act to authorize exhibitions within any one State.

Circuses, \$100.

Definition of.

Thirty-nine. Jugglers shall pay for each license twenty dollars. Every person who performs by sleight of hand shall be regarded as a juggler under this act. The proprietors or agents of all other public exhibitions or shows for money, not enumerated in this section, shall pay for each license ten dollars: *Provided*, That no license procured in one State shall be held to authorize exhibitions in another State. And but one license shall be required under this act to authorize exhibitions within any one State.

Jugglers, \$30.

Definition of.

Exhibitions or shows, \$10.

Forty. Bowling alleys and billiard rooms shall pay ten dollars for every alley or table in the building or place to be licensed. Every place or building where bowls are thrown or billiards played and open to the public with or without price, shall be regarded as a bowling alley or billiard room, respectively, under this act.

Bowling alleys and billiard rooms, for each alley or table, \$10.

Definition of.

Forty-one. Proprietors of gift enterprises shall pay fifty dollars for each license. Every person, firm, or corporation who shall sell or offer for sale any article of merchandise of any description whatsoever, with a promise, express or implied, to give or bestow, or in any manner to hold out to the public 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 a proprietor of a gift enterprise under this act: *Provided*, That no such proprietor, in consequence of being thus licensed, shall be exempt from paying any other license or tax required by law, and the license herein required shall be in addition thereto.

Gift enterprises, \$50.

Definition of.

Forty-two. Owners of stallions and jacks shall pay ten dollars for each license. Every person who keeps a male horse or a jack for the use of mares, requiring or receiving pay therefor, shall be required to take out a license under this act, 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 without a license, as aforesaid, shall be invalid and of no force in any court of law or equity.

Stallions and jacks, \$10.

Persons liable to pay.

Forty-three. Lawyers shall pay ten dollars for each license. Every person who 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 give legal advice in relation to any cause or matter whatever, shall be deemed to be a lawyer within the meaning of this act.

Lawyers, \$10.

Definition of.

Forty-four. Physicians, surgeons, and dentists shall pay ten dollars for each license. Every person (except apothecaries) whose business it is, for fee and reward, to prescribe remedies or perform surgical operations for the cure of any bodily disease or ailment, shall be deemed a physician, surgeon, or dentist, as the case may be, within the meaning of this act.

Physicians, surgeons, and dentists, \$10.

Definition of.

Architects and
civil engineers,
\$10.

Definition of.
Exemption.

Forty-five. Architects and civil engineers shall pay ten dollars for each license. Every person whose business it is to plan, design, or superintend the construction of buildings, or ships, or of roads, or bridges, or canals, or railroads, shall be regarded as an architect and civil engineer under this act: *Provided*, That this shall not include a practical carpenter who labors on a building.

Builders and con-
tractors, \$25.
For every \$1,000
in excess of \$25,
000, \$1.

Definition of.
Exemption.

Forty-six. Builders and contractors shall pay twenty-five dollars for each license; and if his said contracts in any one year exceed in amount twenty-five thousand dollars, he shall pay one dollar on every additional thousand dollars in excess thereof. Every person whose business it is to construct buildings, or ships, or bridges, or canals, or railroads by contract, shall be regarded as a builder and contractor under this act: *Provided*, That no license shall be required from any person whose building contracts do not exceed two thousand five hundred dollars in any one year.

Plumbers and gas-
fitters, \$10.

Definition of.

Forty-seven. Plumbers and gas-fitters shall pay ten dollars for each license. Every person, firm, or corporation, whose business it is to fit, furnish, or sell plumbing materials, gas-pipes, gas-burners, or other gas-fixtures, shall be regarded a plumber and gas-fitter within the meaning of this act.

Assayers, not
exceeding \$250,
000, \$100.

Exceeding \$250,
000 and not ex-
ceeding \$500,000,
\$200.

Exceeding \$500,
000, \$500.

Definition of.

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 for each license, and two hundred dollars when the value exceeds two hundred and fifty thousand dollars and does not exceed five hundred thousand dollars, and five hundred dollars when the value exceeds five hundred thousand dollars. Any person or persons or corporation whose business or occupation it is to separate gold and silver from other metals or 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 for the purpose of this act.

Miners, \$10.

Definition of.

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

Common carriers
\$10.

Definition of.

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

Substitute bro-
kers, \$100, and \$10
for each substitute.

Fifty-one. Substitute brokers shall pay one hundred dollars for each and every license, and in addition thereto ten dollars for each substitute procured by him and actually mustered into the military

service of the United States. Every person who shall furnish, or offer to furnish, for pay, fee, or reward, volunteers, representative recruits, or substitutes for men drafted, or liable to be drafted, for the military or naval service of the United States, shall be deemed a substitute broker under this act: *Provided, however,* That persons appointed by any State, county, city, township, or district, or the officers thereof, to procure the enlistment of volunteers or substitutes to fill the quota of such State, county, city, township, or district, for the military service of the United States, under the call of the President of the United States, shall not be considered substitute brokers: *And provided further,* That such person or agent shall receive no compensation except that which is given by such State, county, town, city, or district.

Definition of.

Fifty-two. Insurance brokers shall pay twenty-five dollars for each license. Any person who shall negotiate or procure insurance in behalf of another person or party, for which he shall receive any pay, commission, or compensation, shall be regarded as an insurance broker under this act.

Insurance brokers, \$25.
Definition of.

SEC. 80. *And be it further enacted,* That where the annual gross receipts or sales of any apothecaries, confectioners, eating-houses, tobacconists, or retail dealers, except retail dealers in spirituous and malt liquors, shall not exceed the sum of one thousand dollars, such apothecaries, confectioners, eating-houses, tobacconists, and retail dealers shall not be required to take out or pay for license, anything in this act to the contrary notwithstanding; the amount or estimated amount of such annual sales to be ascertained or estimated in such manner as the Commissioner of Internal Revenue shall prescribe, and so of all other annual sales or receipts, where the rate of the license is graduated by the amount of sales or receipts; and where the amount of the license or the rate has been increased, or is liable to be increased, by law, above the amount of any existing license to any person, firm, or company, or has been understated or underestimated, such person, firm, or company shall be again assessed and pay the amount of such increase, which shall be indorsed on the original license, which shall thereafter be held good and sufficient.

No license required in certain cases unless annual sales exceed \$1,000.

Annual sales to be estimated as Commissioner shall prescribe.

Reassessments to be made where rates have been increased.

License understated may be again assessed.

SEC. 81. *And be it further enacted,* That nothing contained in the preceding sections of this act, requiring licenses, shall be construed to require an additional license as a dealer for the sale of goods, wares, and merchandise made or produced and sold by the manufacturer or producer at the manufactory or place where the same is made or produced, or at the principal office or place of business, as provided in section seventy-four of this act; nor to vintners who sell, at the place where the same is made, wine of their own growth; nor to apothecaries, as to wines or spirituous liquors which they use exclusively in the preparation or making up of medicines; nor shall any provisions be construed to prohibit physicians from keeping on hand medicines solely for the purpose of making up their own prescriptions for their own patients.

License not required to sell goods at the place of manufacture.

Nor to vintners.

Nor to apothecaries as to wines and liquors in certain circumstances
Nor to physicians making up their own prescriptions.

MANUFACTURES, ARTICLES, AND PRODUCTS.

Specific and ad valorem duty.

SEC. 82. *And be it further enacted,* That every individual, partnership, firm, association, or corporation, (and any word or words in this act indicating or referring to person or persons shall

Definition of person or persons liable to tax under this act.

be taken to mean and include 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 :

Manufacturer to furnish a sworn statement before commencing business as to place, articles manufactured, proposed market, &c.

First. Before commencing, or, if already commenced, before continuing, any manufacture liable to be assessed under the provisions of this act, and which shall not be differently provided for elsewhere, every person shall furnish, without previous demand 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.

To make monthly return of products and sales in manner prescribed by Commissioner.

Second. He shall within ten days after the first day of each 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 under oath.

Third. All such returns, statements, descriptions, memoranda, oaths, and affirmations, shall be in form, scope, and detail as may be prescribed, from time to time, by the Commissioner of Internal Revenue.

Duties to be paid monthly.

SEC. 83. *And be it further enacted,* That upon the amounts, quantities, and values of produce, goods, wares, merchandise, and articles produced or manufactured, and sold or delivered, hereinafter enumerated, the manufacturer or producer thereof, whether manufactured or produced for himself or for others, shall pay to the collector of internal revenue within his district, monthly, within ten days from the twentieth day of each month, or on or before a day to be prescribed by the Commissioner of Internal Revenue, the duties on such products or manufactures. And for neglect to pay such duties within said ten days the amount of such duties, with the additions hereinbefore prescribed, may be levied upon the real and personal property of any such producer or manufacturer. And such duties and additions, and whatever shall be the expenses of levy, shall be a lien from the day prescribed by the Commissioner for their payment aforesaid, in favor of the United States, upon the said real and personal property of such producer or manufacturer; and such lien may be enforced by distraint, as provided in this act. And in all cases of goods manufactured or produced in whole or in part upon commission, or where the material is furnished by one party and manufactured by another, if the manufacturer shall be required to pay under 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.

In case of neglect to pay duties within ten days after demand.

Duties a lien upon the real and personal property of manufacturer or producer.

Manufacturer paying the duty may have lien on goods.

Proceedings for neglect or refusal to pay duties.

SEC. 84. *And be it further enacted,* That for neglect or refusal to pay the duties provided by law on manufactured articles, or articles produced as aforesaid, the goods, wares, and merchandise manufactured or produced and 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 shall be prescribed by the Commis-

sioner of Internal Revenue, under the direction of the Secretary of the Treasury. In such 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, 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 or 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 articles should not be declared forfeited to the United States. The manufacturers 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 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 same to be sufficient, the said articles shall be by him declared 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 sale of said articles, if any there be after deducting the duties and additions thereon, together with the fees, costs, and expenses of all proceedings incident to the seizure and sale, to be determined 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 use of any department of the government, the excess of the value of said articles, after deducting the amount of the duties, additions, 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, with the approval of the Secretary of the Treasury, may review any such case of forfeiture and do justice in the premises. If the forfeiture shall have been wrongly declared, and sale made, the 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 notice of any seizure of manufactured articles or products shall be given to the Commissioner of

Proceeds, after deducting duties and all expenses, to be paid to the owner.

Or to the manufacturer or producer.

Under certain circumstances, the Commissioner, with the approval of the Secretary, may review proceedings.

Immediate returns of seizures to be made to Commissioner.

Violation of 82d section good cause for seizure.

The amount of duties to be ascertained before forfeiture.

Penalty.

Perishable articles, how disposed of.

The assistant assessor to assume and estimate duties in certain cases.

Manufacturers shall render an account of the full amount of actual sales.

Deductions claimed.

Quantity consumed. Quantity used for another manufacture.

Return to be made according to the market value.

Internal Revenue by the collector 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. And any violation of, or refusal to comply with, the provisions of the eighty-second section of this act, shall be good cause for seizure and forfeiture, substantially in manner as detailed in this section; but before forfeiture shall be declared by virtue of the provisions of this section, the amount of duties which may be due from the person whose manufactures or products are seized, shall first be ascertained in the manner prescribed in the eighty-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 in manner and form as provided in this act. Articles which the 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.

SEC. 85. *And be it further enacted,* That in case of the manufacture and sale or production and sale, consumption or delivery of any goods, wares, merchandise, or articles as hereinafter mentioned, without compliance on the part of the party manufacturing or producing the same with all 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 and add 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.

SEC. 86. *And be it further enacted,* That any person, firm, company, or corporation, manufacturing or producing goods, wares, and merchandise, sold or removed for consumption or use, upon which duties or taxes are imposed by law, shall, in their return of the value and quantity, render an account of the full amount of actual sales made by the manufacturer, producer, or agent thereof, and shall state in a separate column the items and account of the deductions, if any, claimed; whether any part, and if so, what 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 value of the same at the time of such use or consumption; whether such goods, wares, and merchandise were shipped for a foreign port or consigned to auction or commissioned merchants, other than agents, for sale; and shall make a return according to the value at the place of shipment, when shipped for a foreign port, or according to the value at the place of manufacture or production, when removed for use or consumption, or consigned to others than agents of the manufacturer or producer. The value and quantity of the goods, wares, and merchandise required to be stated as aforesaid shall be estimated by the actual sales made by the manufacturer, or by his, her, or their agent, or person or persons acting in his, her, or their behalf. And where

such goods, wares, and merchandise have been removed for consumption or for delivery to 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 duty. And when goods, wares, and merchandise are sold by the manufacturer or producer, or the agent thereof having the charge of the business, the following deductions only may be allowed, viz:

First. Freight from the place of manufacture to the place of delivery.

Deductions which may be allowed under certain circumstances.

Second. The reasonable commission not exceeding three per centum, and other expenses of sale bona fide paid; and no commission shall be deducted when the sale is made at the place of manufacture or production: *Provided*, That no deduction shall be made on the market value at the place of manufacture or production, on goods, wares, and merchandise consigned to auction or commission merchants for sale, or placed on shipboard to be removed from the United States, or when consigned to other than agents having charge of the business of such manufacturer or producer, nor when used or consumed by the manufacturer, producer, or agent thereof.

SEC. 87. *And be it further enacted*, That any person, firm, company, or corporation who shall now be engaged in the manufacture of tobacco, snuff, or cigars, or who shall hereafter commence or engage in such manufacture, before commencing, or, if already commenced, before continuing, such manufacture for which they may be liable to be assessed 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 delivered, and generally the kind and quality manufactured or proposed to be manufactured; and shall, within the time above mentioned, apply to and obtain from the assessor or assistant assessor of the district in which said manufacture is carried on, or proposed to be carried on, in addition to the license required by existing laws, a permit in writing, to be signed by said assessor or assistant assessor in such form as shall be prescribed by the Commissioner of Internal Revenue, which permit shall be kept by such manufacturer suspended in some open and conspicuous place in the principal room in which such manufacturing is so carried on. And such manufacturer shall also give notice to the assessor or assistant assessor, in writing, of any and every change or removal made, accurately setting forth, as hereinbefore mentioned, the place where the said manufacture is to be carried on; and whenever such change or removal takes place, before it shall be lawful to commence such manufacture, a new permit in writing shall be applied for and obtained in manner aforesaid. And the assistant assessor of the proper assessment district shall be entitled to demand and receive

Manufacturers of tobacco, snuff, or cigars required to make additional statement.

A permit required in form as prescribed by the Commissioner.

Manufacturer to give notice of every change, &c.

New permit.

Fee for permit.

from such manufacturer for each permit so granted the sum of twenty-five cents. And if any person or agent of any firm, company, or corporation shall manufacture for sale tobacco, snuff, or cigars of any description without first obtaining the permit herein required, such person or agent shall be subject, upon conviction thereof, to a penalty of three hundred dollars, and in addition thereto shall be liable to imprisonment for a term not exceeding one year, at the discretion of the court.

Penalty.

Assistant assessor to keep a book containing names of all persons in his district having permits.

SEC. 88. *And be it further enacted,* 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 purpose, to be open to the inspection of any person upon reasonable request, in which shall be arranged alphabetically the name of any and every person, firm, company, or corporation who may be engaged in the manufacture of tobacco, snuff, or cigars within his district to whom a permit has been issued, together with the place where such manufacture is carried on and place of residence of the person or persons engaged therein; a copy of which record shall be, by said assistant assessor, forwarded to the assessor of the district, who shall preserve the same in his office.

Where the material is furnished by one party and manufactured by another.

SEC. 89. *And be it further enacted,* That in all cases where tobacco, snuff, or cigars, of any description, are manufactured, in whole or in part upon commission or shares, or where the material from which any such articles are made, or are to be made, is furnished by one party and manufactured 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 duty or tax imposed by law thereon, when paid by the manufacturer, may be collected at the time, or at any time subsequently, of the party for whom the same was made or to whom the same was delivered, as aforesaid. And in case of any fraud or collusion by which the government shall be defrauded, or attempted to be defrauded, by a party who furnishes the material and the manufacturer of any of the articles aforesaid, such material shall be liable to forfeiture, and such articles shall be liable to be assessed the highest rates of duty imposed by law upon any article belonging to its grade or class.

Penalty in case of fraud or collusion.

March 3, 1863.

Manufacturer required to make an inventory of the quantity owned by him on the first day of January in each year.

SEC. 90. *And be it further enacted,* That any person, firm, company, or corporation, now or hereafter engaged in the manufacture of tobacco, snuff, or cigars of any description whatsoever, shall be, and hereby is, required to make out and deliver to the assistant assessor of the assessment district a true statement or inventory of the quantity of each of the different kinds of tobacco, snuff, flour, snuff, cigars, tinfoil, 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 prescribed by the Commissioner of Internal Revenue; and every such person, company, or corporation shall keep in a book, in such manner and form as said Commissioner may prescribe, an accurate account of all the articles aforesaid there-

Account to be kept in a book in manner as prescribed by the Commissioner.

after purchased by him or them, the quantity of tobacco, snuff, snuff flour, or cigars, of whatever description sold, consumed, or removed for consumption or sale, or removed from the place of manufacture; and he or they shall, on or before the tenth day of each month, furnish to the assistant assessor of the district a true and accurate copy of the entries in said book during the preceding month, which copy shall be verified by oath or affirmation; and in case the duties shall not be paid within five days after demand thereof, the said collector may, on one day's notice, distrain for the same, with ten per centum additional on the amount thereof, subject to all the provisions of law relating to licenses, returns, assessments, payment of taxes, liens, fines, penalties, and forfeitures, not inconsistent herewith in the case of other manufacturers; and such duty shall be paid by the manufacturer or the person for whom the goods are manufactured, as the assessor may deem best for the collection of the revenue: *Provided*, That it shall be the duty of any manufacturer or vender of tinfoil or other material used in covering manufactured tobacco, on demand of any officer of internal revenue, to render to such officer a correct statement, verified by oath or affirmation, of the quantity and amount of tinfoil or other materials sold or delivered to any person or persons named in such demand; and in case of refusal or neglect to render such statement, or of cause to believe such statement to be incorrect or fraudulent, the assessor of the district may cause an examination of persons, books, and papers to be made in the same manner as provided in the fourteenth section of this act: *Provided further*, That manufactured tobacco, snuff, or cigars, whether of domestic manufacture or imported, may be transferred, without payment of the duty, to a bonded warehouse established in conformity with law and treasury regulations, under such rules and regulations and upon the execution of such transportation bonds or other security as the Secretary of the Treasury may prescribe, said bonds or other security to be taken by the collector of the district from which such removal is made; and may be transported from such a warehouse to a bonded warehouse used for the storage of merchandise at any port of entry, and may be withdrawn from bonded warehouse for consumption on payment of the duty, or removed for export to a foreign country without payment of duty, in conformity with the provisions of law relating to the removal of distilled spirits, all the rules, regulations, and conditions of which, so far as applicable, shall apply to tobacco, snuff, or cigars, in bonded warehouse. And no drawback shall in any case be allowed upon any manufactured tobacco, snuff, or cigars, upon which any excise duty has been paid either before or after it has been placed in bonded warehouse.

SEC. 91. *And be it further enacted*, That all manufactured tobacco, snuff, or cigars, whether of domestic manufacture or imported, shall, before the same is used or removed for consumption, be inspected and weighed by an inspector appointed under the fifty-eighth section of the act to which this is an amendment, who shall mark or affix a stamp upon the box or other package containing such tobacco, snuff, or cigars, in a manner to be prescribed by the Commissioner of Internal Revenue, denoting the kind or form of tobacco and the weight of such package, with the date of inspection and the name of the inspector. The fees of such inspector shall in all cases be paid by the owner of the manufactured

A copy of entries to be furnished the assistant assessor.

Collector may distrain on one day's notice.

Duty may be collected of the manufacturer or owner.

Proviso with regard to tinfoil used in covering tobacco.

In case of fraudulent statement how to proceed.

Transfer may be made to a bonded warehouse without payment of the duty.

Regulations for the removal of distilled spirits to be observed in regard to the removal of tobacco, so far as applicable. No drawback to be allowed.

March 3, 1865. Tobacco, snuff, and cigars to be inspected.

Package to be marked or stamped

Penalties for fraudulent use of inspection marks.

All cigars to be packed in boxes.

If sold without inspection, to be forfeited.

Account to be kept of stamps.

Inspector to give bond.

Penalty when any one other than the manufacturer parts with the possession of tobacco, snuff, or cigars, on which duties imposed by law have not been paid.

Penalty for receiving tobacco, snuff, or cigars, under certain circumstances.

Penalty for receiving tobacco, snuff, or cigars from a manufacturer who has no permit.

March 3, 1865.
Manufacturer of tobacco, snuff, or cigars, to give bond.

tobacco, snuff, or cigars, so inspected and weighed. And the penalties for the fraudulent marking of any box or other package of tobacco, snuff, or cigars, and for any fraudulent attempt to evade the duties on tobacco, snuff, or cigars so inspected, by changing in any manner the package or the marks thereon, shall be the same as are provided in relation to distilled spirits by existing laws. And all cigars manufactured after the passage of this act shall be packed in boxes. And any manufactured tobacco, snuff, and cigars, whether of domestic manufacture or imported, which shall be sold or pass out of the hands of the manufacturer or importer, except into a bonded warehouse, without the inspection marks or stamps affixed by the inspector, unless otherwise provided, shall be forfeited, and may be seized wherever found, and shall be sold, one-half of the proceeds of such sale to be paid to the informer, and the other moiety to the United States. The Commissioner of Internal Revenue shall keep an account of all stamps delivered to the several inspectors; and said inspectors shall also keep an account of all stamps by them used or placed upon boxes containing cigars, and of all tobacco, snuff, and cigars inspected, and the name of the person, firm, or company for whom the same were so inspected, and return to the assessor of the district a separate and distinct account of the same, and also return to the said Commissioner, on demand, all stamps not otherwise accounted for, and shall give a bond for a faithful performance of all the duties to which he may be assigned, and to return or account for all stamps which may be placed in his hands.

SEC. 92. *And be it further enacted,* That if any person other than the manufacturer shall sell, or consign, or remove for sale, or part with the possession of any manufactured tobacco, snuff, or cigars, upon which the duties imposed by law have not been paid, with the knowledge thereof, such person shall be liable to a penalty of one hundred dollars for each and every offence. And any person who shall purchase or receive for sale any such tobacco, snuff, or cigars, which has not been inspected, branded, or stamped as required by law, or upon which the tax has not been paid, if it has accrued or become payable with knowledge thereof, shall be liable to a penalty of fifty dollars for each and every offence. And any person who shall purchase or receive for sale any such tobacco, snuff, or cigars, from any manufacturer who has not a permit to manufacture, shall be liable for each and every offence to a penalty of one hundred dollars, and, in addition thereto, a forfeiture of all the articles, as aforesaid, so purchased or received, or the full value thereof.

[SEC. 12. *And be it further enacted,* That any person required by law to be licensed as a manufacturer of tobacco, snuff, or cigars, before said license is issued, shall give a bond to the United States in such sum as shall be required by the collector, and with one or more sureties to be approved by the collector, conditioned that he will comply with all the requirements of law in regard to any persons, firms, companies, or corporations, engaged in the manufacture of tobacco, snuff, or cigars; that he will not manufacture nor employ others to manufacture tobacco, snuff, or cigars, without first obtaining the requisite permit for such manufacture; that he will not engage in any attempt, by himself or by collusion with others, to defraud the government of any duty or tax on any manufacture of tobacco, snuff, or cigars; that he will render truly

and correctly all the returns, statements, and inventories prescribed for manufacturers of tobacco, snuff, and cigars, and will pay to the collector of the district all the duty or taxes which may or should be assessed and due on any tobacco, snuff, or cigars so manufactured, and that he will not knowingly sell, purchase, or receive for sale any such tobacco, snuff, or cigars, which has not been inspected, branded, or stamped, as required by law, or upon which the tax has not been paid.]

SEC. 93. *And be it further enacted,* That all goods, wares, and merchandise, or articles manufactured or made (except refined petroleum, refined coal oil, gold and silver, spirituous and malt liquors, manufactured tobacco, and snuff and cigars) by any person or firm, where the product shall not exceed the rate of six hundred dollars per annum, and shall be made or produced by the labor of such person or firm, or by his or their family, shall be, and are hereby, exempt from duty; where the product shall exceed such rate and not exceed the rate of one thousand dollars the duty shall be levied, assessed, and collected only upon the excess above the rate of six hundred dollars per annum; and in all other cases the whole annual product (including any business or transaction where one party has been furnished with materials or any part thereof, and employed by another party to manufacture, make, or finish the goods, wares, and merchandise, or articles, paying or promising to pay therefor, and to whom the same are returned when so made and finished) shall be assessed and the duty paid thereon by the producer or manufacturer: *Provided,* That whenever a producer or manufacturer shall use or consume, or shall remove for consumption or use, any articles, goods, wares, or merchandise which, if removed for sale, would be liable to taxation, he shall be assessed upon the salable value of the articles, goods, wares, or merchandise so used or so removed for consumption or use.

SEC. 94. *And be it further enacted,* That upon the articles, goods, wares, and merchandise hereinafter mentioned, except where otherwise provided, which shall be produced and sold, or be manufactured or made and sold, or be consumed or used by the manufacturer or producer thereof, or removed for consumption, or for delivery to others than agents of the manufacturer or producer within the United States or Territories thereof, there shall be levied, collected, and paid the following duties, to be paid by the producer or manufacturer thereof, that is to say:

On candles, of whatever material made, a duty of five per cent. ad valorem.

On mineral coals, except such as are known in the trade as pea coal or coal that will pass through a five-eighth inch and over a three-eighth inch mesh, and dust coal, a duty of five cents per ton: *Provided,* That in case of contracts of lease of coal lands made prior to the passage of this act the lessee shall pay the tax, if not otherwise agreed; and all duties or taxes on coal mined and delivered by coal operators on contracts heretofore made shall be paid by the purchasers thereof, if not otherwise agreed by the parties.

On lard oil, mustard-seed oil, linseed oil, and on all animal or vegetable oils, not exempted or provided for elsewhere, whether pure or adulterated, a duty of five cents per gallon.

On gas, illuminating, made of coal wholly or in part, or any other material, when the product shall not be above two hundred thousand cubic feet per month, a duty of ten cents per one thou-

Manufactures where the product shall not exceed the rate of \$600 per annum under certain circumstances exempt, except refined petroleum, refined coal oil, gold and silver, spirituous and malt liquors, manufactured tobacco, and snuff and cigars.

Duty when the rate exceeds \$600, but does not exceed \$1,000 per annum.

Duty in all other cases.

Duty to be assessed on the salable value of articles, &c., when removed for consumption or use.

Duties on manufactures.

Candles.

Mineral coals.

The lessee of coal lands to pay the tax in case of certain contracts.

Oils.

Gas.

Rate of duty regulated by the average monthly product.

Where gas-works have not been in operation the preceding year.

The product to be returned to be the same as that charged in the bills actually rendered.

Companies may charge tax to consumers.

For lighting streets, &c.

Assistant assessor may increase the amount when underestimated.

Rate of tax where gas companies may compete with each other.

Coal tar exempt.

Coal oil, naphtha, benzine, and benzole.

Proviso respecting distilled coal oil.

Distillers of coal oil subject to the provisions of law applicable to distillers of spirits so far as deemed necessary by the Commissioner.

Proviso in regard to naphtha.

Spirits of turpentine.

sand cubic feet; when the product shall be above two and not exceeding five hundred thousand cubic feet per month, a duty 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 duty of twenty cents per one thousand cubic feet; when the product shall be above five millions, a duty of twenty-five cents per one thousand cubic feet. And the general average of the monthly product for the year preceding the return required by this act shall regulate the rate of duty herein imposed. And where any gas-works have not been in operation for the next year preceding the return as aforesaid, then the rate shall be regulated upon 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 be, in addition to the gas consumed by said company or other party, the product charged in the bills actually rendered by the gas company during the month preceding the return; and all gas companies are hereby authorized to add the duty or tax imposed by law to the price per thousand cubic feet on gas sold: *Provided further*, That all gas furnished for lighting street lamps, and not measured, and all gas made for and used by any hotel, inn, tavern, and private dwelling-house, shall be subject to duty whatever the amount of product, and may be estimated; and if the returns in any case shall be understated or underestimated, it shall be the duty of the assistant assessor of the district to increase the same as he shall deem just and proper: *And provided further*, That gas companies located within the corporate limits of any city or town, whether in the district or otherwise, or so located as to compete with each other, shall pay the rate imposed by law upon the company having the largest production: *And provided further*, That coal tar and ammoniacal liquor produced in the manufacture of illuminating gas, and the products of the redistillation of coal tar and the products of the manufacture of ammoniacal liquor thus produced, shall be exempt from duty.

On coal illuminating oil, refined, and naphtha, distillate, benzine, and benzole, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, and all other bituminous substances used for like purposes, a duty of twenty cents per gallon: *Provided*, That such oil, refined and produced by the distillation of coal, asphaltum, or shale, exclusively, shall be subject to pay a duty of fifteen cents per gallon, anything to the contrary notwithstanding: *And provided further*, That distillers of coal oil, or naphtha, benzine, or benzole, shall be subject to all the provisions of law applicable to distillers of spirits, with regard to licenses, bonds, returns, assessments, removing to and withdrawing from warehouses, liens, penalties, drawbacks, and all other provisions designed for the purpose of ascertaining the quantity distilled, and securing the payment of duties, 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 also*, That naphtha of specific gravity exceeding seventy degrees, according to Baume's hydrometer, and of the kind usually known as gasoline, shall be subject to a tax of five per centum ad valorem.

On spirits of turpentine, a duty of twenty cents per gallon: *Provided*, That all the provisions of law relating to the assess-

ment and collection of the duties on cotton, under rules and regulations to be prescribed by the Secretary of the Treasury, so far as the same may be deemed applicable thereto, shall apply to the assessment and collection of duties on spirits of turpentine.

On ground coffee, and on all ground substitutes for coffee, or preparations of which coffee forms a part, and on all unground substitutes for coffee, a duty of one cent per pound.

Ground coffee.

On ground pepper, ground mustard, ground pimento, ground cloves, and ground clove stems, ground cassia, and ground ginger, and all imitations of the same, a duty of one cent per pound.

Ground spices.

On molasses produced from the sugar cane, and not from sorghum or imphee, a duty of five cents per gallon.

Molasses.

On sirup of molasses or sugar-cane juice, when removed from the plantation, concentrated molasses or melado, and cistern bottoms, of sugar produced from the sugar-cane and not made from sorghum or imphee, a duty of one cent and one-fourth of one cent per pound.

Sugar-cane juice,
&c.

On sugar not above number twelve Dutch standard in color, produced from the sugar-cane and not from sorghum or imphee, other than those produced by the refiner, a duty of two cents per pound.

Sugar not above
number 12.

On sugars above number twelve and not above number eighteen Dutch standard in color, produced directly from the sugar-cane and not from sorghum or imphee, a duty of two and one-half cents per pound.

Sugar above
number 12 and not
above number 18.

On sugars above number eighteen Dutch standard in color, produced directly from the sugar-cane and not from sorghum or imphee, a duty of three and one-half cents per pound.

Sugar above
number 18.

On the gross amount of the sales of sugar refiners, including all the products of their manufactories or refineries, a duty of two and a half of one per centum ad valorem: *Provided*, That every person shall be regarded as a sugar refiner, and pay the duties levied by law, whose business it is to advance the quality and value of sugar upon which a duty has been assessed and paid, by melting and recrystallization, or by liquoring, claying, or other washing process, or by any other chemical or mechanical means, or who shall advance the quality or value of molasses, concentrated molasses or melado, upon which a duty has been assessed and paid, by boiling or other process.

Duty on gross
amount of sales of
sugar refiners.

Who are sugar
refiners.

On sugar candy and all confectionery made wholly or in part of sugar, valued at not exceeding twenty cents per pound, a duty of two cents per pound; exceeding twenty and not exceeding forty cents per pound, a duty of four cents per pound; when exceeding forty cents per pound, or sold by the box, package, or otherwise than by the pound, a duty of ten per centum ad valorem.

Sugar candy and
confectionery.

On chocolate and cocoa prepared, a duty of one and a half cent per pound.

Chocolate.

On saleratus and bicarbonate of soda, a duty of five mills per pound.

Saleratus and bi
carbonate of soda.

On starch made of potatoes, a duty of two mills per pound; made of corn or wheat, a duty of three mills per pound; made of rice or any other material, a duty of one cent per pound.

Starch.

On gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at thirty-eight cents per pound or less, five per centum ad valorem; and

Gunpowder.

when valued at above thirty-eight cents per pound, a duty of ten cents per pound.

- White lead. On white lead, a duty of thirty-five cents per one hundred pounds.
- Oxide of zinc. On oxide of zinc, a duty of thirty-five cents per one hundred pounds.
- Sulphate of barytes. On sulphate of barytes, a duty of twelve cents per one hundred pounds: *Provided*, That white lead, oxide of zinc, and sulphate of barytes, paints and painters' colors, or any one of them, shall not be subject to any additional duty in consequence of being mixed or ground with linseed oil, when the duties upon all the materials so mixed or ground shall have been previously paid.
- Paints and painters' colors. On all paints and painters' colors, dry or ground in oil, or in paste with water, not otherwise provided for, a duty of five per centum ad valorem.
- Varnish Japan. On varnish or Japan, made wholly or in part of gum copal, or other gums or substances, a duty of five per centum ad valorem.
- Glue and gelatine. On glue and gelatine of all descriptions, in the solid state, a duty of one cent per pound.
- Cement and glue. On glue and cement, made wholly or in part of glue, to be sold in the liquid state, a duty of forty cents per gallon.
- Pins. On pins, solid head or other, a duty of five per centum ad valorem.
- Wood screws. On screws, commonly called wood screws, a duty of ten per centum ad valorem.
- Clocks, time-pieces, and clock movements. On clocks and timepieces, and on clock movements, when sold without being cased, a duty of five per centum ad valorem.
- Umbrellas and parasols. On umbrellas and parasols made of cotton or silk, or other material, a duty of five per centum ad valorem.
- Gold leaf. On gold leaf, eighteen cents per pack, containing not more than twenty books of twenty-five leaves each.
- Gold foil. On gold foil, two dollars per ounce troy weight.
- Paper. On paper of all descriptions, including pasteboard, binders' board, and tarred paper for roofing or other purposes, a duty of three per centum ad valorem.
- Soap. On soap, castile, palm-oil, erasive, and soap of all other descriptions, white or colored, except soft soap and soap otherwise provided for, valued at not above five cents per pound, a duty of two mills per pound; valued at above five cents per pound a duty of one cent per pound.
- Fancy soap. On soap, fancy, scented, honey, cream, transparent, and all descriptions of toilet and shaving soap, a duty of five cents per pound.
- Soft soap. On soft soap, a duty of five per centum ad valorem.
- Uncompounded chemicals. On all uncompounded chemical productions, not otherwise provided for, a duty of five per centum ad valorem.
- Essential oils. On essential oils, of all descriptions, a duty of five per centum ad valorem.
- Pickles, &c. On pickles, preserved fruits, preserved vegetables, preserved meats, fish, and shellfish in cans, kegs, or air-tight packages, a duty of five per centum ad valorem.
- Billheads, &c. On billheads, printed, printed cards and printed circulars, law-blanks, conveyancers blanks and other printed forms, a duty of five per centum ad valorem.
- Books, &c. On all printed books, magazines, pamphlets, reviews, and all other similar printed publications, except newspapers, a duty of

five per centum ad valorem, which shall be paid by the publishers thereof.

On productions of stereotypers, lithographers, and engravers, a duty of five per centum ad valorem.

Productions of
stereotypers, &c.

On 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 ten cents each, or are used for the illustration of books, and on photographs so small in size that stamps cannot be affixed, a duty of five per centum ad valorem.

Photographs.

On all repairs of engines, cars, carriages, or other articles, when such repairs increase the value of the articles so repaired ten per centum or over, a duty of three per centum on such increased value: *Provided*, That on such repairs made upon ships, steamboats, or other vessels, a duty of two per centum only on the increased value shall be assessed.

Repairs of en-
gines, &c., duty
on increased value
under certain cir-
cumstances.

On the hulls, as finished, including cabins, inner and upper works, of all ships, barks, brigs, schooners, sloops, sailboats, steamboats, canal boats, and all other vessels or water craft, (not including engines or rigging,) hereafter built, made, constructed, or finished, a duty of two per centum ad valorem.

Ships, &c.

On slate, freestone, sandstone, marble and building stone of any other description, when dressed, hewn, or finished, a duty of three per centum ad valorem: *Provided*, That the cost for the erection, fitting, adjusting, or setting building stone of any description shall not be included in the assessment of any duties thereon.

Building stone.

On marble, and other monumental stones, with or without inscriptions, five per centum ad valorem.

Monumental
stones.

On lime and Roman or water cement, a duty of three per centum ad valorem.

Lime and ce-
ment.

On brick, draining tiles, and earthen and stone water pipes, a duty of three per centum ad valorem.

Brick, tiles, &c.

On masts, spars, and ship or vessel blocks, whether made to order or for sale, a duty of two per centum ad valorem.

Masts, spars, and
vessel blocks.

On all furniture, or other articles made of wood, sold in the rough or unfinished, a duty of five per centum ad valorem: *Provided*, That all furniture, or other articles made of wood, previously assessed, and a duty paid thereon, shall be assessed a duty of five per centum ad valorem upon the increased value only thereof when sold in a finished condition.

Furniture sold
unfinished.
Proviso relative
to finished furni-
ture sold under
certain circum-
stances.

On salt, a duty of six cents per one hundred pounds.

Salt.

On sails, tents, shades, awnings, and bags, made of cotton, flax, or hemp, or part of either or other material, five per centum ad valorem: *Provided*, That when the material from which any of the foregoing articles are made was imported, or has been subject to and paid a duty, and the same is made by sewing or pasting, a duty shall be assessed only on the increased value thereof.

Sails, tents, &c.

Proviso relative
to.

On artificial mineral waters, soda waters, sarsaparilla water, and all beverages used for like purposes, sold in bottles, or from fountains, or otherwise, and not otherwise provided for, a duty of five per centum ad valorem.

Mineral and
other waters.

On mineral or medicinal waters, or waters from springs impregnated with minerals, a duty of one-half cent for each bottle containing not more than one pint; when containing more than one pint and not more than one quart, one cent; when containing

Medicinal waters.

more than one quart, for each additional quart or fractional part thereof, one cent.

Pig iron.	On pig iron, a duty of two dollars per ton.
Blooms, &c., made under cer- tain circumstances	On blooms, slabs, or loops, when made in forges or bloomeries, directly from the ore, a duty of three dollars per ton.
Railroad iron.	On railroad iron a duty of three dollars per ton.
Rerolled.	On railroad iron rerolled, a duty of two dollars per ton: <i>Provided</i> , That the term rerolled shall apply only to rails for which the manufacturer receives pay for remanufacturing, and not for new iron.
Iron not advanced beyond bars, &c.	On all iron advanced beyond blooms, slabs, or loops, and not advanced beyond bars, and band, hoop and sheet iron, not thinner than number eighteen wire-gauge, and plate iron not less than one-eighth of an inch in thickness, a duty of three dollars per ton: <i>Provided</i> , That a ton shall, for all the purposes of this act, be deemed and taken to be two thousand pounds.
Other iron.	On band, hoop, and sheet iron, thinner than number eighteen wire-gauge, plate iron less than one-eighth of an inch in thickness, and cut nails and spikes, not including nails, tacks, brads, or finishing nails, usually put up and sold in papers, whether in papers or otherwise, nor horseshoe nails wrought by machinery, a duty of five dollars per ton: <i>Provided</i> , That bars, rods, axepolls, bands, hoops, sheets, plates, nails, and spikes, not including such as are usually put up in papers, nor horseshoe nails wrought by machinery, as before mentioned, manufactured from iron, upon which the duty of three dollars has been levied and paid, shall be subject only to a duty of two dollars per ton in addition thereto, anything in this act to the contrary notwithstanding.
Proviso.	
Iron castings for bridges, &c.	On iron castings used for bridges or other permanent structures, a duty of three dollars per ton.
Stoves and hol- low-ware.	On stoves and hollow-ware and castings of iron exceeding ten pounds in weight for each casting, not otherwise provided for, a duty of three dollars per ton.
Wrought rail- road chairs, &c.	On railroad chairs, and railroad, boat and ship spikes and tubes, made of wrought-iron, five dollars per ton.
Rivets, washers, &c.	On rivets exceeding one-fourth of an inch in diameter, nuts and washers not less than two ounces each in weight, and bolts exceeding five-sixteenths of one inch in diameter, a duty of five dollars per ton: <i>Provided</i> , That when a duty upon the iron from which rivets, nuts, washers, and bolts, as aforesaid, shall have been made has paid a duty of not less than three dollars per ton, a duty only, in addition thereto, shall be paid of two dollars per ton: <i>Provided</i>
Proviso.	
Proviso.	<i>further</i> , That castings of iron, and iron of all descriptions advanced beyond pig iron, blooms, slabs, or loops, the duty to which it was liable in the form of pig iron, blooms, slabs, or loops, not having been paid, shall be assessed and pay, in addition to the foregoing rates of iron so advanced, a duty of three dollars per ton.
Steel.	On steel, in ingots, bars, sheets, or wire, not less than one-fourth of an inch in thickness, valued at seven cents per pound or less, a duty of five dollars per ton; valued at above seven cents per pound, and not above eleven cents per pound, a duty of ten dollars per ton; valued at above eleven cents, a duty of twelve dollars and fifty cents per ton: <i>Provided</i> , That steel rolled, and sheet, rod, or wire made of steel upon which a duty
Proviso.	

das been assessed and paid, shall be assessed and pay a duty of five per centum ad valorem upon the increased value only thereof.

On steam, locomotive, and marine engines, including the boilers and all their parts, a duty of five per centum ad valorem: *Provided*, That when such boilers shall have been once assessed and a duty previously paid thereon, the amount so paid shall be deducted from the duties on the finished engine.

Steam-engines.

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

Boilers, water tanks, &c.

On iron railings, gates, fences, furniture, and statuary, a duty of five per centum ad valorem.

Iron railings, gates, &c.

On quicksilver produced from the ore, a duty of two per centum ad valorem: *Provided*, That quicksilver may be transferred, without payment of the duty, to a bonded warehouse established in conformity with law and treasury regulations, under such rules and regulations, and upon the execution of such transportation bonds or other security as the Secretary of the Treasury may prescribe; said bonds or other security to be taken by the collector of the district from which such removal is made, and may be transported from such warehouse to a bonded warehouse used for the storage of merchandise at any port of entry; and quicksilver so bonded may be withdrawn from the bonded warehouse for consumption on payment of the duty, or removed for export to a foreign country without payment of duty, in conformity with the provisions of law relating to the removal of distilled spirits, all the rules, regulations, and conditions of which, so far as applicable, shall apply to quicksilver in bonded warehouse; and no drawback shall in any case be allowed upon any quicksilver upon which any excise duty has been paid, either before or after it has been placed in bonded warehouse.

Quicksilver.

May be placed in bonded warehouse.

On copper and lead ingots, pigs or bars, and spelter and brass, a duty of three per centum ad valorem: *Provided, however*, That brass made of copper and spelter, on which a duty of three per centum ad valorem shall have been assessed and paid, shall be assessed and pay a duty of three per centum on the increased value only thereof.

Copper, lead, spelter, and brass.

On rolled brass, copper rolled, yellow sheathing metal in rods or sheets, copper, zinc, and brass nails or rivets, and shot, sheet lead, and lead pipes, a duty of three per centum ad valorem: *Provided*, That when any of the articles herein mentioned shall not have been assessed and a duty paid thereon of three per centum, in the form of ingots, pigs, or bars, a duty of five per centum shall be assessed and paid thereon.

Rolled brass, &c.

Proviso.

On goat, calf, kid, sheep, horse, hog, and dog skins, tanned or dressed in the rough, a duty of five per centum ad valorem.

Goat, &c., skins, in rough.

On goat, calf, kid, sheep, horse, hog, and dog skins, curried or finished, a duty of five per centum ad valorem: *Provided*, That all goat, calf, kid, sheep, horse, hog, and dog skins, previously assessed in the rough, and upon which duties have been actually paid, shall be assessed on the increased value only when curried or finished.

Goat, &c., skins, finished. Proviso.

On patent, enamelled, and japanned leather and skins of every description, a duty of five per centum ad valorem: *Provided*, That when a duty has been paid on the leather in the rough, the duty shall be assessed and paid only on the increased value.

Patent, enamelled, and japanned leather.

- Oil-dressed leather, &c.
Proviso. On oil-dressed leather and deer skins, dressed or smoked, a duty of five per centum ad valorem: *Provided*, That when leather or skins, upon which a duty has been previously assessed and paid, shall be manufactured into gloves, mittens or moccasins, the duty shall only be assessed upon the increased value thereof when so manufactured.
- Leather in the rough. On leather of all descriptions, tanned or partially tanned, in the rough, a duty of five per centum ad valorem.
- Leather curried or finished.
Proviso. On leather of all descriptions, curried or finished, a duty of five per centum ad valorem: *Provided*, That all leather previously assessed in the rough and upon which duties have been actually paid shall be assessed on the increased value only when curried or finished.
- Wine from grapes. On wine made of grapes, a duty of five cents per gallon.
- All other wine. On all other wines or liquors known or denominated as wine, not made from 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 duty of fifty cents per gallon: *Provided*, That the return, assessment, collection, and the time of collection of the duties on such wines, and wine made of grapes, shall be subject to the regulations of the Commissioner of Internal Revenue. 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 duty herein imposed has not been paid, or which has been fraudulently evaded, shall, upon conviction thereof, be subject to a penalty of one hundred dollars or to imprisonment not exceeding two years, at the discretion of the court.
- Proviso. On furs of all descriptions, when made up or manufactured, a duty of five per centum ad valorem: *Provided*, That all manufactured furs, on which a duty has been previously assessed and paid before manufacture, shall be assessed only on the increased value thereof when so manufactured.
- Penalty. 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 duty of five per centum ad valorem: *Provided*, That thread and yarn, and warps sold before weaving, shall be regarded as manufactures and be subject to a duty of five per centum ad valorem.
- Furs.
Proviso. On ready-made clothing, boots and shoes, gloves, mittens, and moccasins, caps, hats, and bonnets, or other articles of dress not otherwise assessed and taxed as such, for the wear of men, women, or children, five per centum ad valorem: *Provided*, That any tailor, boot or shoemaker, hat, cap, or bonnet maker, milliner or dressmaker, exclusively engaged in manufacturing any of the foregoing articles to order as custom work and not for sale generally, who shall make affidavit to the assessor or assistant assessor, that the entire amount of such manufactures so made does not exceed the sum of one thousand dollars per annum, shall be exempt from duty.
- Cloth. On cotton upon which no duty has been levied, collected, or paid, and which is not exempted by law, a duty of two cents per pound, which shall be and remain a lien thereon until said duty
- Proviso in regard to thread and yarn. Ready made clothing, &c.
Proviso.
- Cotton.

shall have been paid, in the possession of any person or persons whomsoever.

On all manufactures of cotton, wool, silk, worsted, flax, hemp, jute, India-rubber, gutta-percha, wood, willow, 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 not in this act otherwise provided for, a duty of five per centum ad valorem: *Provided*, That on all cloths or articles, dyed, printed, or bleached, on which a duty or tax shall have been paid before the same were so dyed, printed, or bleached, the said duty or tax of five per centum shall be assessed only upon the increased value thereof: *And provided further*, That any cloth or fabrics or articles, as aforesaid, when made of thread, yarn or warps, upon which a duty shall have been assessed and paid, shall be assessed and pay a duty on the increased value only thereof; and when made wholly by the same manufacturer, shall be subject to a duty only of five per centum ad valorem.

Manufactures of
cotton, wool, &c.

Proviso.

On all diamonds, emeralds, precious stones and imitations thereof, and all other jewelry, a duty of five per centum ad valorem: *Provided*, That when diamonds, emeralds, precious stones or imitations thereof, imported from foreign countries, or upon which import duties have been paid, shall be set or reset in gold or any other material, the duty shall be assessed and paid upon the value only of the settings.

Diamonds, &c.

Proviso.

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

Snuff.

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

Plug tobacco.

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

Tobacco twisted
by hand.

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

Fine-cut chewing
tobacco.

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

Smoking tobacco.

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

Stems.

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

Cigarettes.

On all cigars, cheroots, and cigarettes, made wholly of tobacco, or of any substitutes therefor, ten dollars per thousand cigars.

Cigars.

And every person, 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 or she resides, a permit authorizing such persons to carry on the trade of cigar-making, for which permit he or she 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 any cigars in such

Cigar makers to
apply for a permit.

When the cigar
maker works in
any other district
than the one where
he received his per-
mit he must procure
an indorsement
to his permit.

Fee for indorsing permit.

Assistant assessors required to indorse permits and keep a record of all permits granted or indorsed.

What this record must show.

Persons making cigars are to keep an accurate account, &c.

A copy to be given to the assistant assessor, if required, on the first Monday of every month.

Penalty for making cigars without permit.

Penalty for false return.

Cigars may be sold before inspection in presence of inspector.

Purchaser to have the same inspected within five days.

Penalty.

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 or herself, stating such fact; and every person making cigars shall keep an accurate account of all the cigars made by him or her, for whom, and their kind or quality; and if made for any other person, shall state in said account the name of the person or persons for whom the same were made, and his or their place of business, and shall, on the first Monday of every month, deliver to the assistant assessor of the district, if required by him, a copy of such account, verified by oath or affirmation that the same is true and correct. And if any person shall make any cigars without procuring such permit, or the proper indorsements thereon, he or she shall be punished by a fine of five dollars for each day he or she 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, upon any one conviction. And if any person making cigars shall fail to make the return herein required, or shall make a false return, he or she shall be punished by a fine not exceeding one hundred dollars, or by imprisonment not exceeding thirty days. And any person furnished with such permit may apply to the assistant assessor or inspector of the district to have any cigars of their own manufacture counted; and on receiving a certificate of the number, for which such fee as may be prescribed by the Commissioner of Internal Revenue shall be paid by the owner thereof, may sell and deliver such cigars to any purchaser, in the presence of said assistant assessor or inspector, in bulk or unpacked, without payment of the duty. A copy of the certificate shall be retained by the assistant assessor, or by the inspector, who shall return the same to the assistant assessor of the district. The purchaser shall pack such cigars in boxes, and have the same inspected and marked or stamped according to the provisions of this act, and shall make a return of the same, as inspected, to the assistant assessor of the district, and, unless removed to a bonded warehouse, shall pay the duties on such cigars within five days after purchasing them, to the collector of the district wherein they were manufactured, and before the same have been removed from the store or building of such purchaser, or from his possession; and any such purchaser who shall neglect for more than five days to pack and have such cigars duly inspected, and pay the duties thereon according to this act, or who shall purchase any cigars from any person not

holding such permit, the duties thereon not having been paid, shall be deemed guilty of a misdemeanor, and be fined not exceeding five hundred dollars, and be imprisoned not exceeding six months, at the discretion of the court, and the cigars shall be forfeited and sold, one-fourth for the benefit of the informer, one-fourth for the officer who seized or had them condemned, and one-half shall be paid to the government. And if any person, firm, company, or corporation shall employ or procure any person to make any cigars, who has not the permit or the indorsement thereon required by this act, he, she, or they shall be punished by a fine of ten dollars for each day he, she, or they shall so employ such person, or by imprisonment not exceeding ten days. 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 United States and sold; and one-half of the proceeds paid to the United States, one-fourth to the informer, and the other fourth to the collector making the seizure.

On bullion in lump, ingot, bar, or otherwise, a duty 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 of the Treasury, may prescribe by general regulations. And every and all sales, transfers, exchanges, transportation, and exportation of gold or silver assayed at any mint of the United States, or by any private assayer, unless stamped as prescribed by general regulations, as aforesaid, is 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, worker or artificer in gold and silver shall use either of those metals except it shall have first been stamped as aforesaid, as required by this act; and every violation of this section shall subject the offender to the penalties contained herein. No person or corporation shall take, transport, or cause to be transported, export or cause to be exported from the United States any gold or silver in its natural state, uncoined or unassayed, and unstamped, as aforesaid; and for every violation of this provision every offender shall be subject to the penalties contained herein: *Provided*, That the foregoing subdivision of this section providing for a tax on gold and silver shall only be in force from and after sixty days after the passage of this act.

[*SEC. 5. And be it further enacted*, That in addition to the duties imposed in section ninety-four of the act to which this is an amendment, as hereinbefore amended, there shall be levied, collected, and paid upon the goods, wares, and merchandise therein mentioned, except as hereinafter otherwise provided, an increase of one-fifth or twenty per centum of the duties or rates of duty now provided in said section, whether ad valorem or specific: *Provided*, That the additional duties or rates of duty herein mentioned shall not apply to coal illuminating oil, refined, and naphtha, benzine, and benzole, wood-screws, paper of all descriptions, printed books, magazines, pamphlets, reviews, and similar publi-

Penalty for employing any one to make cigars who has not a permit.

Bullion.

Gold and silver assayed to be stamped before sale or transfer of the same.

Penalty.

No jeweler allowed to use gold or silver unless the same has first been stamped.

No person allowed to export any gold or silver in its natural state.

Penalty.

March 3, 1865.
Twenty per cent.
added to duties under section 94.

Certain articles excepted.

cations, cotton, manufactured tobacco, snuff, cigars, cigarettes, and cheroots.]

March 3, 1865.
Duty on petroleum \$1 per barrel.

[SEC. 8. *And be it further enacted,* That there shall be levied, collected, and paid on all crude petroleum or rock oil that may be produced and sold, or removed for consumption or sale, a duty of one dollar on each and every barrel of not more than forty-five gallons; and all petroleum or rock oil that may be in possession of the producers at the place of production on the day when this act takes effect, shall be held and treated as if produced on that day; and the said duty shall be paid by the owner, agent, or superintendent of the well from which the petroleum or rock oil has been produced within ten days after the time of rendering the account required to be rendered by law of petroleum or rock oil so chargeable with duty; and the said duty shall be a lien upon the same, and on the well producing the same, with the buildings, fixtures, vessels, machinery, and tools, and on the lot or tract of land where the same may be, until the said duty shall be paid; and the person paying such duty, if other than the actual owner of said petroleum, shall have a lien on such petroleum for the repayment of the duties so advanced by him: *Provided,* That any person who shall produce petroleum or rock oil, and use or refine the same without having paid the duty as aforesaid, shall, in addition to all other penalties and forfeitures, be liable to pay double the amount of duties, as aforesaid, thereon: *Provided further,* That when casks, barrels, or other vessels are used holding more than forty-five gallons, the excess shall be paid for at the rate of one dollar for every forty-five gallons.]

Duty to be a lien.

March 3, 1865.
Producer of petroleum to keep a book.

[SEC. 9. *And be it further enacted,* That every person who shall be the owner of any well producing petroleum or rock oil, or who shall have such well under his superintendence, either as agent for the owner or on his own account, and every person who shall use any well as aforesaid, either as owner, agent, or otherwise, shall, from day to day, make true and exact entry, or cause to be entered in a book to be kept for that purpose the number of barrels of crude petroleum or rock oil barreled or removed for storage, or for sale, or for consumption; which book shall be open at all times when required for the inspection of the assessor, assistant assessor, collector, deputy collector or inspector, who may take any memorandums or transcript thereof; and on the first, eleventh, and twenty-first days of each and every month, or within five days thereafter, the owner, agent, or superintendent shall render to the assessor of the district an account in duplicate of the number of barrels of petroleum or rock oil sold, and of the number of barrels removed for consumption or sale or storage, not before accounted for.]

Return to be made tri-monthly.

Tax on increased value in certain cases.

SEC. 95. *And be it further enacted,* That whenever any manufactured articles, goods, wares, or merchandise on which an excise or impost duty has been paid, and which are not specially provided for, are increased in value 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 amount of such increased value, to be ascertained by deducting from the

Increased value, how ascertained.

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, firm, company, or corporation engaged therein shall be liable to all the provisions of law for the collection of internal duties relating to manufacturers as to licenses, returns, payment of taxes, liens, fines, penalties, and forfeitures.

Increasing of values deemed manufacturing.

SEC. 96. *And be it further enacted*, That 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, match-wood, 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 hoop-skirts, shall be, and hereby are, exempt from duty. And also all goods, wares, and merchandise, and articles made or manufactured from materials which have been subject to and 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.

Articles exempt from duty.

Manufactures exempt when the increased value does not exceed five per centum.

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

March 3, 1865.
Goods may be purchased by government free of tax.

SEC. 97. *And be it further enacted*, That every person, firm, or corporation, who shall have made any contract prior to the passage of this act, and without other provision therein for the payment of duties imposed by law enacted subsequent thereto, upon articles to be delivered under such contract, is hereby authorized and empowered to add to the price thereof so much money as will be equivalent to the duty so subsequently imposed on said articles, and not previously paid by the vendee, and shall be entitled by virtue hereof to be paid and to sue for and recover the same accordingly: *Provided*, That where the 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

Manufacturers delivering goods under contract made prior to this act are allowed to add to the price of such goods so much as will be equivalent to the duty subsequently imposed.

Proviso. when the United States is the purchaser.

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.

AUCTION SALES.

Auction sales.

SEC. 98. *And be it further enacted,* That there shall be levied and collected and paid on all sales of real estate, goods, wares, merchandise, articles, or things at auction, including all sales of stocks, bonds, and other securities, a duty of one-fourth of one per centum on the gross amount of such sales; and every auctioneer or other person making such sales, as aforesaid, shall, at the end of each and every month, or within ten days thereafter, make a list or return to the assistant assessor of the district of the gross amount of such sales, made as aforesaid, with the amount of duty which has accrued or should accrue thereon, which list shall have annexed thereto a declaration under oath or affirmation, in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, at the same time, as aforesaid, pay to the collector or deputy collector the amount of duty or tax thereupon, as aforesaid, and in default thereof shall be subject to and pay a penalty of five hundred dollars. In all cases of delinquency in making said list or payment the assessment and collection shall be made in the manner prescribed in the general provisions of this act: *Provided,* That no duty shall be levied under the provisions of this section upon any sales by judicial or executive officers making auction sales by virtue of a judgment or decree of any court, nor to public sales made by guardians, executors, or administrators.

Make monthly returns of gross amount of receipts.

Penalty.

No duty levied on sales by judicial officers, &c.

BROKERS.

Brokers.

SEC. 99. *And be it further enacted,* That all brokers, and bankers doing business as brokers, shall be subject to pay the following duties and rates of duty upon the sales of merchandise, produce, gold and silver bullion, foreign exchange, uncurrent money, promissory notes, stocks, bonds, or other securities as hereinafter mentioned, and shall be subject to all the provisions, where not inapplicable thereto, for the returns, assessment, collection of the duties, and liens and penalties as are prescribed for the persons, firms, companies, or corporations, owning or possessing, or having the management of railroads, steamboats, and ferry-boats, that is to say: Upon all sales of merchandise, produce, or other goods, one-eighth of one per centum; upon all sales and contracts for sales of stocks and bonds, one-twentieth of one per centum on the par value thereof; and of foreign exchange, promissory notes, or other securities, one-twentieth of one per centum on the amount of such sales, and upon any sales or contracts for the sale of gold and silver bullion and coin, one-tenth of one per centum on the amount of such sales or contracts: *Provided,* That any person, firm, or company, not being licensed as a broker, or banker, or wholesale or retail dealer, who shall sell or offer to sell any merchandise, produce, or gold and silver bullion, foreign exchange, uncurrent money, promissory notes, stocks, bonds, or other securities, not bona fide at the time his own property, and actually on

Per centum on sales.

hand, shall be liable, in addition to all other penalties provided in such cases, to pay fifty per centum in addition to the foregoing duties and rates of duty. Penalty for selling without license in certain cases.

SEC. 100. *And be it further enacted,* That there shall be levied annually, on every carriage, yacht, billiard table, gold watch, or piano-forte, or other musical instruments, and on all gold and silver plate the several duties 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 Monday of May in each year, and the same shall be and remain a lien thereon until paid. Annual tax on carriages, &c.

SCHEDULE A.

Carriage, gig, chaise, phaeton, wagon, buggy wagon, carryall, rockaway, or other like carriage, and any 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 fifty dollars and not exceeding one hundred dollars, including harness used therewith, each, one dollar.....	\$1 00	Carriages, &c.
Carriages of like description, valued at above one hundred dollars and not above two hundred dollars, each, two dollars.....	2 00	
Carriages of like description, valued at above two hundred dollars and not above three hundred dollars, each, three dollars.....	3 00	
Carriages of like description, valued above three hundred dollars and not above five hundred dollars, each, 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 use, valued at one hundred dollars or less, each, one dollar.....	1 00	Gold watches.
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	
On piano-fortes, organs, melodeons, or other parlor musical instruments, kept for use, not including those placed in churches or public edifices, valued at not less than one hundred dollars and not above two hundred dollars, each, two dollars.....	2 00	Pianofortes, &c.
When valued at above two hundred dollars and not above four hundred dollars, each, four dollars.....	4 00	
When valued above four hundred dollars, each, six dollars.....	6 00	
On yachts, pleasure or racing boats, by sail or steam, measuring by custom-house measurement ten tons or less, each, five dollars....	5 00	Yachts.
Exceeding ten and not exceeding twenty tons, each, ten dollars....	10 00	
Exceeding twenty and not exceeding forty tons, each, twenty-five dollars.....	25 00	
Exceeding forty and not exceeding eighty tons, each, fifty dollars...	50 00	
Exceeding eighty and not exceeding one hundred and ten tons, each, seventy-five dollars.....	75 00	
Exceeding one hundred and ten tons, each, one hundred dollars....	100 00	
Billiard tables, kept for use, ten dollars.....	10 00	Billiard tables.
<i>Provided,</i> That billiard tables kept for hire, and upon which a license tax has been imposed, shall not be required to pay the tax on billiard tables kept for use as aforesaid, anything herein to the contrary notwithstanding.		
On plate, of gold, kept for use, per ounce troy, fifty cents.....	50	Plate of gold.
On plate, of silver, kept for use, per ounce troy, five cents.....	05	Plate of silver.
<i>Provided,</i> That silver spoons or plate of silver used by one family to an amount not exceeding forty ounces as aforesaid, 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 duty.		

SLAUGHTERED CATTLE, SWINE, AND SHEEP.

SEC. 101. *And be it further enacted,* That there shall be paid by any person, firm, company, or agent or employé thereof, the following duties or taxes, that is to say:

Cattle and calves exceeding three months old.

On all cattle and calves exceeding three months old, slaughtered, except when slaughtered for the hides and tallow exclusively, forty cents per head.

Cattle and calves under three months old.

On all cattle and calves under three months old, slaughtered, five cents per head.

Swine.

On all swine slaughtered, ten cents per head.

Sheep and lambs.

On all sheep and lambs slaughtered, five cents per head.

Provided.

That cattle, not exceeding five in number, and calves, swine, sheep, and lambs, not exceeding in all twenty in number, slaughtered by any person for his or her own consumption, in any one year, shall be exempt from duty; and all sheep slaughtered for the pelts shall pay two cents only per head.

Persons who slaughter for sale required to make monthly returns.

SEC. 102. *And be it further enacted,* That on and after the date on which this act shall take effect, any person or persons, firms, or companies, or agents or employés thereof, who shall slaughter for sale any cattle, calves, sheep, lambs, or swine, or who shall be the occupant of any building or premises in which such cattle, sheep, or swine shall be slaughtered, shall be required to make and render a list within ten days after the first day of each and every month to the assistant assessor of the district where the slaughtering is done, stating the number of cattle, calves, if any, the number of swine, if any, and the number of sheep and lambs, if any, slaughtered, as aforesaid, with the several rates of duty as fixed therein in this act, together with the whole amount thereof, which list shall have annexed thereto a declaration of said person or persons, agents or employés thereof, as aforesaid, under oath or affirmation, in such manner and form as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, within the time and in the manner prescribed for the payment of duties on manufactures, pay the full amount of duties accruing thereon, as aforesaid, to the collector or deputy collector of the district, as aforesaid; and in case of default in making the return or payment of the duties, as aforesaid, the assessment and collection shall be made as in the provisions of this act required; and in case of fraud or evasion, the party offending shall forfeit and pay a penalty of ten dollars per head for any cattle, calves, swine, sheep, or lambs so slaughtered, upon which the duty is fraudulently withheld, evaded, or attempted to be evaded; and the Commissioner of Internal Revenue may prescribe such further rules and regulations as he may deem necessary for ascertaining the correct number of cattle, calves, swine, sheep, and lambs liable to be taxed under the provisions of this act.

Penalty for fraud or evasion.

Tax of 2½ per centum upon the gross receipts of railroads, canals, steamboats, ships, barges, canal boats, vessels, stage coaches, and vehicles transporting passengers or property for hire.

RAILROADS, STEAMBOATS, FERRY-BOATS, AND BRIDGES.

SEC. 103. *And be it further enacted,* That every person, firm, company, or corporation owning or possessing or having the care or management of any railroad, canal, steamboat, ship, barge, canal boat, or other vessel, or any stage coach or other vehicle

engaged or employed in the business of transporting passengers or property for hire, or in transporting the mails of the United States, or any canal, the water of which is used for mining purposes, shall be subject to and pay a duty of two and one-half per centum upon the gross receipts of such railroad, canal, steamboat, ship, barge, canal boat, or other vessel, or such stage coach or other vehicle: *Provided*, That this section shall not apply to those teams, wagons, and vehicles used in the transportation of silver ores from the mines where the same is excavated to the place where they are reduced or worked: *Provided*, That the duty hereby imposed shall not be charged upon receipts for the transportation of persons or property, or mails, between the United States and any foreign port; but such duty shall be assessed upon the transportation of persons and property shipped from a port within the United States, through a foreign territory, to a port within the United States, and shall be assessed upon and collected from persons, firms, companies, or corporations within the United States receiving such freight or transportation; and any person or persons, firms, companies, or corporations, owning, possessing, or having the care or management of any toll road, ferry, or bridge, 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 duty of three per centum on the gross amount of all their receipts of every description. But when the gross receipts of any such bridge or toll road shall not exceed the amount necessarily expended to keep such bridge or road in repair, no tax shall be imposed on such receipts: *Provided*, That all such persons, companies, and corporations shall have the right to add the duty or 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 provided further*, That no tax under this section shall be assessed upon any person whose gross receipts do not exceed one thousand dollars per annum.

Not chargeable upon steamers and vessels plying between the United States and foreign ports.

Tax of three per centum on ferries and bridges receiving tolls for passengers and freight, on gross receipts.

Not taxable when receipts are less than expenses of repairs.

May add the tax to the rates of fare.

[SEC. 4. *And be it further enacted*, That * * * * *

Amendatory tariff act, March 3, 1863.

the receipts of vessels paying tonnage duty shall not be subject to the tax provided in section one hundred and three of "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, nor by any act amendatory thereof. * * * * *]

Receipts of vessels paying tonnage duty exempt from tax.

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

March 3, 1865. Persons authorized to add fraction of a cent may add cent.

EXPRESS COMPANIES.

SEC. 104. *And be it further enacted*, 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 express business.

A tax of three per centum upon gross receipts of express business.

INSURANCE COMPANIES.

Tax of 1½ per centum upon the gross receipts of premiums by inland, fire, and marine insurance companies.

To include tickets and contracts of insurance against injury to persons travelling.

Foreign companies to pay tax of 1½ per cent.

Returns to state the amount insured, &c., and gross amount of premiums and the duties thereon.

SEC. 105. *And be it further enacted,* 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 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, firm, company, or corporation, who shall issue tickets or contracts 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 insurance company having an office or doing business within the United States; and that in the account or return to be rendered, they shall state the amount insured, renewed, or continued, the gross amount of premiums received and assessments collected, and the duties by law accruing thereon.

PASSPORTS.

Passports subject to a tax of \$5. May be paid to any collector.

Receipts and application to be forwarded to Secretary of State, who is to transmit the receipt to the Commissioner of Internal Revenue.

Moneys to be charged to collectors.

The same sum to be paid to ministers and consuls, who are to account therefor to the treasury.

SEC. 106. *And be it further enacted,* That for every passport issued from the office of the Secretary of State there shall be paid the sum of five dollars; which amount may be paid to any collector appointed under this act, and his receipt therefor shall be forwarded with the application for such passport to the office of the Secretary of State, or any agent appointed by him, to be transmitted to the Commissioner of Internal Revenue, there to be charged to the account of such collector. And the collectors shall account for all moneys received for passports in the manner hereinbefore provided, and a like amount shall be paid for every passport issued by any minister or consul of the United States, who shall account therefor to the treasury.

TELEGRAPH COMPANIES.

Tax of five per centum upon the gross receipts of telegraph companies.

SEC. 107. *And be it further enacted,* 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 transmitted, shall be subject to and pay a duty of five per centum on the gross amount of all receipts of such person, firm, company, or corporation.

THEATRES, OPERAS, CIRCUSES, AND MUSEUMS.

Tax of two per centum upon the gross receipts of theatres, circuses, and other exhibitions and shows.

SEC. 108. *And be it further enacted,* That any person, firm, or corporation, or the manager or agent thereof, owning, conducting, or having the care or management of any theatre, opera, circus, museum, or other public exhibition of dramatic or operatic representations, plays, performances, 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.

SEC. 109. *And be it further enacted*, That any person, firm, company, or corporation owning or possessing, or having the care or management of any railroad, canal, steamboat, ship, barge, canal boat, or other vessel, or any ferry, toll road or bridge, as enumerated and described in section one hundred and three of this act; or carrying on or doing an express business; or engaged in the business of insurance, as hereinbefore described; or owning or having the care and management of any telegraph line, or owning, possessing, leasing, or having the control or management of any circus, theatre, opera, or museum, shall, within twenty days after the end of each and every month, make a list or return in duplicate to the assistant assessor of the district, stating the gross amount of their receipts, respectively, for the month next preceding, which return shall be verified by the oath or affirmation of such owner, possessor, manager, agent, or other proper officer, in the manner and form to be prescribed from time to time by the Commissioner of Internal Revenue; and shall also pay to the collector the full amount of duties which have accrued on such receipts for the month aforesaid. And in case of neglect or refusal to make said lists or return for the space of ten days after such return should have been made as aforesaid, the assessor or assistant assessor shall proceed to estimate the amount received and the duties payable thereon, and shall add thereto ten per centum as hereinbefore provided in other cases of delinquency to make return for purposes of assessment; and for the purpose of making such assessment, or of ascertaining the correctness of any such return, the books of any such person, firm, company, or corporation shall be subject to the inspection of the assessor or assistant assessor on his demand or request therefor. And in case of neglect or refusal to pay the duties, with the addition aforesaid, when the same have been ascertained, for the space of ten days after the same shall have become payable, the owner, possessor, or person having the management as aforesaid, shall pay, in addition, ten per centum on the amount of such duties and addition; and for any attempt knowingly to evade the payment of such duties, the said owner, possessor, or person having the care or management 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 for the recovery of penalties. And all provisions of this act in relation to liens and collections by distraint, not incompatible herewith, shall apply to this section and the objects therein embraced.

Managers of railroads, canals, steamboats, ships, barges, canal boats, or other vessels, ferries, toll-roads, bridges, insurance companies, telegraphs, theatres, operas, circuses, shows, to make returns within twenty days after the end of each month to the assistant assessor, &c.

Return to state the gross receipts for the month, and to be verified by oath.

Form of return to be prescribed by Commissioner.

Duties to be paid to collector of the district.

In case of neglect or refusal to make returns for ten days, the assessor or assistant assessor to estimate receipts and taxes, and add ten per cent.

Books of owners or managers to be inspected by assessor or assistant assessor upon demand.

When payment is neglected or refused, a penalty of ten per cent, imposed.

A penalty of \$1,000 for any attempt knowingly to evade the payment of duties.

Lien and distraint as in other cases.

BANKS AND BANKING.

SEC. 110. *And be it further enacted*, That there shall be levied, collected, and paid a duty of one twenty-fourth of one per centum each month upon the average amount of the deposits of money, subject to payment by check or draft, or represented by certificates of deposit or otherwise, whether payable on demand or at some future day, with any person, bank, association, company or corporation engaged in the business of banking; and a duty of one twenty-fourth of one per centum each month as aforesaid, upon the average amount of the capital of any bank, association, company, or corporation, or person engaged in the business of banking

Monthly tax of one twenty-fourth of one per cent, upon deposits in banks or with any person engaged in banking.

Monthly duty of one twenty-fourth of one per cent, upon the capital of banks and persons engaged in banking.

Amount invested in United States bonds exempted.

Monthly duty of one-twelfth of one per cent. upon average amount of circulation issued by any bank.

Additional monthly duty of one-sixth of one per cent. upon average amount of circulation beyond ninety per cent. of capital.

Additional monthly duty of one-sixth of one per cent. upon amount of circulation beyond the average for the six months preceding July 1, 1864.

Return to be made on the first of each month to the assessor of the district.

Return to be verified by the oath of the president or cashier in the form prescribed by the Commissioner.

Duties to be paid to the Commissioner within twenty days.

Penalty for neglect.

Proceedings in case of neglect.

Banks with branches.

This section not to apply to national banks.

Banks ceasing to issue notes for circulation may be exempt from tax.

beyond the amount invested in United States bonds; and a duty of one-twelfth of one per centum each month, upon the average amount of circulation issued by any bank, association, corporation, company, or person, including as circulation all certified checks and all notes and other obligations calculated or intended to circulate or to be used as money, but not including that in the vault of the bank, and redeemed and on deposit for said bank; and an additional duty of one-sixth of one per centum, each month, upon the average amount of such circulation, issued as aforesaid, beyond the amount of ninety per centum of the capital of any such bank, association, corporation, company, or person, and upon any amount of such circulation, beyond the average amount of the circulation that had been issued as aforesaid by any such bank, association, corporation, company, or person, for the six months preceding the first day of July, 1864. And on the first Monday of August next, and of each month thereafter, a true and accurate return of the amount of circulation, of deposit and of capital as aforesaid for the previous month shall be made and rendered in duplicate by each of such banks, associations, corporations, companies, or persons to the assessor of the district in which any such bank, association, corporation, or company may be located, or in which such person may reside, with a declaration annexed thereto, and the oath or affirmation of such person, or of the president or cashier of such bank, association, corporation, or company, in such form and manner as may be prescribed by the Commissioner of Internal Revenue that the same contains a true and faithful statement of the amount of circulation, deposits, and capital as aforesaid, subject to duty as aforesaid, and shall transmit the duplicate of said return to the Commissioner of Internal Revenue, and within twenty days thereafter shall pay to the said Commissioner of Internal Revenue the duties hereinbefore prescribed upon the said amount of circulation, of deposits and of capital as aforesaid; and for any refusal or neglect to make or to render such return and payment as aforesaid, any such bank, association, corporation, company, or person so in default shall be subject to and pay a penalty of two hundred dollars, besides the additional penalty and forfeitures in other cases provided in this act; and the amount of circulation, deposit and capital, 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, together with the duties as aforesaid, may be recovered for the use of the United States in any court of competent jurisdiction. And in the case of banks with branches, the duty herein provided for shall be imposed 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 3, 1863, as imposes any tax on banks, their circulation, capital, or deposits, other than is herein provided, is hereby repealed: *Provided*, That this section shall not apply to associations which are taxed under 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 provided further*, That any bank ceasing to issue notes for circulation, and which 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 may prescribe, shall be exempt from any tax upon such circulation.

[SEC. 6. *And be it further enacted,* That every national banking association, State bank, or State banking association, shall pay a tax of ten per centum on the amount of notes of any State bank or State banking association paid out by them after the first day of July, eighteen hundred and sixty-six.]

[SEC. 7. *And be it further enacted,* That any existing bank organized under the laws of any State, having a paid-up capital of not less than seventy-five thousand dollars, which shall apply before the first day of July next for authority to become a national bank under the act entitled "An act to provide a national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June third, eighteen hundred and sixty-four, and shall comply with all the requirements of said act, shall, if such bank be found by the Comptroller of the Currency to be in good standing and credit, receive such authority in preference to new associations applying for the same: *Provided,* That it shall be lawful for any bank or banking association organized under State laws, and having branches, the capital being joint and assigned to and used by the mother bank and branches in definite proportions, to become a national banking association in conformity with existing laws, and to retain and keep in operation its branches, or such one or more of them as it may elect to retain; the amount of the circulation redeemable at the mother bank and each branch to be regulated by the amount of capital assigned to and used by each.]

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

LOTTERIES.

SEC. 111. *And be it further enacted,* That every individual partnership, firm, and association, being proprietors, managers, or agents of lotteries, shall pay a tax of five per centum on the gross amount of the receipts from the said business; and all persons making such sales shall, within ten days after the first day of

March 3, 1865.
Tax of 10 per cent. on circulation of State banks after July 1, 1866.

March 3, 1865.
Existing State banks to be organized as national banks in preference to new associations.

Bank with branches may retain branches upon conversion.

March 3, 1865.
Capital of State bank converted into national bank to be considered the same as before conversion.

When circulation does not exceed 5 per centum of capital to be exempt from tax.

National banks to be held for the tax due from the State bank.

Tax of 5 per centum upon the gross receipts of lotteries.

Returns to be made monthly and in duplicate to the assistant assessor with the amount of duty.

To be verified by oath or affirmation.

Form of return to be prescribed by Commissioner.

Payment to be made to collector on or before the 20th day of each month.

Penalty of \$1,000 in case of default to make lists in addition to ordinary penalties.

Penalty of \$1,000 in case of non-payment and imprisonment not exceeding one year.

In case of delinquency the assessment and collections to be made as provided in sections 81 and 85.

Commissioner may grant free permits to managers of certain fairs whose proceeds are to be applied to the relief of sick and wounded soldiers or other charitable purpose.

Lotteries not legalized.

Lottery tickets to be stamped with name of vendor and date of sale.

Penalty for neglect of \$50.

Sales without license subject the seller to a penalty of \$500 additional to other penalties.

Purchasers of tickets from unlicensed lottery ticket vendors may recover twice the amount paid at any time within three years with costs.

each and every month, make and render a list or return in duplicate to the assistant assessor of the gross amount of such sales, made as aforesaid, with the amount of duty which has accrued or should accrue thereon; which list shall have annexed thereto a declaration, under oath or affirmation, in such form and signed by such officer, agent, or clerk, as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and the said proprietors, managers, and agents shall, on or before the twentieth day of each and every month, as aforesaid, pay the collector or deputy collector of the proper district the amount of the duty or tax as aforesaid. And in default of making such lists or returns, the said proprietors, managers, and agents, and all other persons making such sales, shall be subject to and pay a penalty of one thousand dollars, besides the additions, penalties, and forfeitures in other cases provided; and the said proprietors, managers, and agents shall, in default of paying the said duty or tax at the time herein required, be subject to and pay a penalty of one thousand dollars, or be imprisoned not exceeding one year. In all cases of delinquency in making said list, return, or payment, the assessments and collections shall be made in the manner prescribed in the provisions of this act in relation to manufactures, articles, and products: *Provided*, That the managers of any sanitary fair, or of any charitable, benevolent, or religious association, may apply to the collector of the district and present to him proof that the proceeds of any contemplated lottery, raffle, or gift enterprise will be applied to the relief of sick and wounded soldiers, or to some other charitable use, and thereupon the Commissioner shall grant a permit to hold such lottery, raffle, or gift enterprise, and the said sanitary fair, or charitable or benevolent association, shall be exempt from all charge, whether from tax or license, in respect of such lottery, raffle, or gift enterprise: *Provided further*, That nothing in this section contained shall be construed to legalize any lottery.

SEC. 112. *And be it further enacted*, That each lottery ticket or certificate supplementary thereto shall be legibly stamped at the time of sale with the name of the vendor and the date of such sale, under a penalty of fifty dollars, to be paid by the vendor of each lottery ticket or certificate supplementary thereto sold without being first stamped as aforesaid.

SEC. 113. *And be it further enacted*, That in addition to all other penalties and forfeitures now imposed by law for the evasion of license fees or other taxes upon the lottery business, any person who shall hereafter sell or dispose of any lottery ticket or certificate supplementary thereto, or any device in the nature thereof, without having first duly obtained a license, as hereinbefore mentioned, shall incur a penalty of five hundred dollars for each and every such offence; and any person who shall purchase, obtain, or receive any lottery ticket or any policy of numbers, tokens, certificate, wager, or device, representing or intended to represent a lottery ticket or fractional part thereof, from 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.

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

March 3, 1865.
Lottery dealers neglecting to take license to be assessed with penalty of \$1,000.

Manager to keep books.

ADVERTISEMENTS.

SEC. 114. *And be it further enacted,* That there shall be levied, collected, and paid by any person or persons, firm, or company, publishing any newspaper, magazine, review, or other literary, scientific, or news publication issued periodically, 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 required or received, a duty of three per centum; and the person or persons, firm or company, owning, possessing, or having the care or management of any and every such newspaper or other publication, as aforesaid, shall make a list or return on the first day of January, April, July, and October of each year, containing the gross amount of receipts as aforesaid, and the amount of duties which have accrued thereon, and render the same in duplicate to the assistant assessor of the district where such newspaper, magazine, review, or other literary or news publication is or may be published; which list or return shall have annexed a declaration, under oath or affirmation, to be made according to the manner and form which may be from time to time prescribed by the Commissioner 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; and shall also, quarterly, within ten days after the time of making said list or return, pay to the collector or deputy collector of the district the full amount of said duties. And in case of neglect or refusal to comply with any of the provisions contained in this section, or to make and render said list or return, for the space of ten days after the time when said list or return ought to have been made, as aforesaid, the assistant assessors of the respective districts shall proceed to estimate the duties as heretofore provided in other cases of delinquency; and in case of

Tax of 3 per cent. upon advertisements in newspapers, magazines, &c.

Owners and managers to make returns quarterly, giving the gross receipts and duties.

Return to be made to the assistant assessor and in duplicate.

To be verified by oath or affirmation.

Form to be prescribed by Commissioner.

Payment to be made to collector or deputy within ten days.

Assistant assessor to estimate duties in case of neglect or refusal for ten days.

Penalty of ten per cent. in case of neglect or refusal to pay the duties for ten days.

In case of attempt to defraud the revenue a penalty of \$1,000 for each offence.

General provisions in regard to returns, additions, penalties, &c., applicable to this section.

When prices of advertising are fixed by law, proprietors may add the tax thereto.

Receipts to the amount of \$500 annually exempt.

Newspapers whose average circulation does not exceed 2,000 copies exempt from tax.

When tax is imposed upon a person or corporation having more than one place of business, Commissioner may determine where and to what collector the tax shall be paid, also to whom the official notices shall be given.

Tax on manufactures to be paid in the district where the manufactory is situated, except as otherwise provided.

neglect or refusal to pay the duties, as aforesaid, for the space of ten days after said duties become due and payable, and have been demanded, said owner, possessor, 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 case of fraud or evasion, whereby the revenue is attempted to be defrauded, or the duty withheld, said owners, possessors, or person 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 returns, additions, penalties, forfeitures, liens, assessments, and collection, not incompatible herewith, shall apply to this section and the objects herein embraced: *Provided*, That in all cases where 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, person or persons, publishing said advertisements, to add the duty or tax imposed by this act to the price of said advertisements, any law to the contrary notwithstanding; and that the receipts for advertisements to the amount of six hundred dollars annually, by any person or persons, firm, or company, publishing any newspaper, magazine, review, or other literary, scientific, or news publication, issued periodically, shall be exempt from duty: *And provided further*, That all newspapers whose average circulation does not exceed two thousand copies shall be exempted from all taxes for advertisements.

SEC. 115. *And be it further enacted*, That whenever by this act any license, duty, or tax of any description has been imposed on any person or corporate body, or property of any person, or incorporated or unincorporated company, having more than one place of business, it shall be lawful for the Commissioner of Internal Revenue to prescribe and determine in what district such tax shall be assessed and collected, and to what 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 collected in the district within which the place of manufacture is located, unless otherwise provided.

INCOME.

March 3, 1865.

Income tax to be assessed annually upon every person in the U. States, and upon every citizen thereof residing abroad.

Enumeration of sources of income taxable.

Tax of 5 per cent. over \$600 and not over \$5,000.

Tax of 10 per cent. on excess of \$5,000.

Tax withheld by banks, &c., to be deducted from tax upon whole income.

SEC. 116. *And be it further enacted*, That there shall be levied, collected, and paid annually upon the annual gains, profits, and income of every person residing in the United States, or of any citizen of the United States residing abroad, whether derived from any kind of property, rents, interests, dividends or salaries, or from any profession, trade, employment, or vocation, carried on in the United States or elsewhere, or from any other source whatever, a duty of five per centum on the excess over six hundred dollars and not exceeding five thousand dollars, and a duty of ten per centum on the excess over five thousand dollars; and in ascertaining the income of any person liable to an income tax, the amount of income received from institutions whose officers, as required by law, withhold a per centum of the dividends made by such institutions and pay the same to the Commissioner of In-

ternal Revenue, or other officer authorized to receive the same, shall be included; and the amount so withheld shall be deducted from the tax which otherwise would be assessed upon such person. And the duty herein provided for shall be assessed, collected, and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceding the time for levying, collecting, and paying said duty: *Provided*, That income derived from interest upon notes, bonds, and other securities of the United States, and also all premiums upon gold and coupons, shall be included in estimating incomes under this section: *Provided further*, That only one deduction of six hundred dollars shall be made from the aggregate incomes of all the members of any family, composed of parents and minor children, or husband and wife: *And provided further*, That net profits realized by sales of real estate purchased within the year, for which income is estimated, shall be chargeable as income; and losses on sales of real estate purchased within the year, for which income is estimated, shall be deducted from the income of such year.

SEC. 117. *And be it further enacted*, That in estimating the annual gains, profits, and income of any person, all national, State, county, and municipal taxes, paid within the year, shall be deducted from the gains, profits, or income of the person who has actually paid the same, whether owner, tenant, or mortgagor; also the salary or pay received for services in the civil, military, naval, or other service of the United States, including senators, representatives, and delegates in Congress, above the rate of six hundred dollars per annum; also the amount paid by any person for the rent of the homestead used or occupied by himself or his family, and the rental value of any homestead used or occupied by any person or by his family, in his own right or in the right of his wife, shall not be included and assessed as part of the income of such person. In estimating the annual gains, profits, or income of any person, the interest received or accrued upon all notes, bonds, and mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, less the interest paid by or due from said person, shall be included and assessed as part of the income of such person for each year; and also all income or gains derived from the purchase and sale of stocks or other property, real or personal, and of live stock, and the amount of live stock, sugar, wool, butter, cheese, pork, beef, mutton, or other meats, hay and grain, or other vegetable or other productions, being the growth or produce of the estate of such person sold, not including any part thereof unsold or on hand during the year next preceding the thirty-first of December, until the same shall be sold, shall be included and assessed as part of the income of such person for each year, and his share of the gains and profits of all companies, whether incorporated or partnership, shall be included in estimating the annual gains, profits, or income of any person entitled to the same, whether divided or otherwise. In estimating deductions from income, as aforesaid, when any person rents buildings, lands, or other property, or hires labor to cultivate land, or to conduct any other business from which such income is actually derived, or pays interest upon any actual incumbrance thereon, the amount actually paid for such rent, labor, or interest, shall be deducted; and also the amount paid out for usual or ordinary repairs, not exceeding the

Tax to be levied upon the income of the calendar year next preceding.

Income from notes, bonds, and securities of the United States to be included.

But one deduction of \$600 from the income of a single family.

Profit and loss on sales of real estate purchased and sold within the year to be included in estimating income.

March 3, 1865.

In estimating income, taxes assessed and paid to be deducted.

Salaries and payments to public officers in excess of \$600 to be deducted.

Also, rent paid for homestead.

Excess of interest receivable over amount of interest paid to be taxed, if it is collectable, whether collected or not.

Income derived from gains by purchase, and sale of property, live stock, and agricultural products sold subject to tax.

Excluding articles on hand and not sold during the calendar year aforesaid.

Profits of companies subject to income tax, whether divided or not.

Payments for rents, labor, and interest upon incumbrances on property from which income is derived, to be deducted.

Also payments for repairs, not exceeding the average of last five years.

No deduction for new buildings, permanent improvements, betterments, &c.

The pay of employes of the U. S. who receive less than \$600 per year, or who are paid by fees, to be added to other income.

Manner of collection to be prescribed by Commissioner under direction of Secretary of Treasury.

March 3, 1865.

All persons of lawful age to make return of income to the assistant assessor.

Guardians, trustees, &c., required to make return.

Return to be verified by oath. Assessor may increase amount of return.

In case of neglect or refusal, or of fraudulent return, assessor or assistant assessor to make assessment and add penalty.

Party may make declaration under oath.

average paid out for such purposes for the preceding five years, shall be deducted, but no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate: *Provided*, That in cases where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of six hundred dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid, in such manner as the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, may prescribe.

SEC. 118. *And be it further enacted*, That it shall be the duty of all persons of lawful age to make and render a list or return, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, to the assistant assessor of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, whether as executors, administrators, or in any other fiduciary capacity, shall make and render a list or return, as aforesaid, to the assistant assessor of the district in which such guardian or trustee resides, of the amount of income, gains, and profits of any minor or person for whom they act as guardian or trustee; and the assistant assessor shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount of any list or return, if he has reason to believe that the same is understated; and in case any person, guardian, or trustee shall neglect or refuse to make and render such list or return, or shall render a false or fraudulent list or return, it shall be the duty of the assessor or the assistant assessor to make such list, according to the best information he can obtain, by the examination of such person, and his books and accounts, or any other evidence, and to add twenty-five per centum as a penalty to the amount of the duty due on such list in all cases of wilful neglect or refusal to make and render a list or return, and, in all cases of a false or fraudulent list or return having been rendered, to add one hundred per centum, as a penalty, to the amount of duty ascertained to be due, the duty and the additions thereto as penalty to be assessed and collected in the manner provided for in other cases of wilful neglect or refusal to render a list or return, or of rendering a false and fraudulent return: *Provided*, That any party, in his or her own behalf, or as guardian or trustee, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, that he or she, or his or her ward or beneficiary, was not possessed of an income of six hundred dollars, liable to be assessed according to the provisions of this act; or may declare that he or she has been assessed and paid an income duty elsewhere in the same year, under authority of the United States, upon his or her gains and profits, as prescribed by law; and if the assistant assessor shall be satisfied of the truth of the declaration, shall thereupon be exempt from income duty in said district; or if the list or return of any party shall have been increased by the assistant assessor, such party may exhibit his books and accounts,

and be permitted to prove and declare, under oath or affirmation, the amount of annual income liable to be assessed; but such oaths and evidence shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the assistant assessor. Any person feeling aggrieved by the decision of the assistant assessor in such cases, may appeal to the assessor of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final, and the form, time, and manner of proceedings shall be subject to rules and regulations to be prescribed by the Commissioner of Internal Revenue.

SEC. 119. *And be it further enacted,* That the duties on incomes herein imposed shall be levied on the first day of May, and be due and payable on or before the thirtieth day of June, in each year, until and including the year eighteen hundred and seventy, and no longer; and to any sum or sums annually due and unpaid after the thirtieth of June, as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied in addition thereto the sum of ten per centum on the amount of duties unpaid, as a penalty, except from the estates of deceased and insolvent persons. And if any person liable to pay such duty shall neglect or refuse to pay the same, after such demand, the amount due shall be a lien in favor of the United States from the time it was due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all the property and rights to property belonging to such person; and in default of the payment of said duty aforesaid, said lien may be enforced by distraint upon such property, rights to property, stocks, securities, and evidences of debt, by whomsoever holden; and for this purpose the collector, after demands duly given, as aforesaid, shall issue a warrant, in form and manner to be prescribed by the Commissioner of Internal Revenue, under the directions of the Secretary of the Treasury, and by virtue of such warrant there may be levied on such property, rights to property, stocks, securities, and evidences of debt, a further sum, to be fixed and stated in such warrant, over and above the said annual duty, interest, and penalty for non-payment, sufficient for the fees, costs, and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale by the collector shall vest in the purchaser all right, title, and interest of such delinquent in and to such property, whether the property be real or personal; and where the subject of sale shall be stocks, the certificate of said sale shall be lawful authority and notice to the proper corporation, company, or association, to record the same on the books or records, in the same manner as if transferred or assigned by the person or party holding the same, to issue new certificates of stock thereof, in lieu of any original or prior certificates, which shall be void whether cancelled or not. And said certificates of sale of the collector, 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.

SEC. 120. *And be it further enacted,* That there shall be levied and collected a duty of five per centum on all dividends in scrip or money thereafter declared due, and whenever the same shall be payable, to stockholders, policy-holders, or depositors, as part of

Declaration no to be conclusive.

Right of appeal to assessor.

His decision final unless reversed by commissioner.

Income tax to be levied on the 1st of May in each year.

Payable on or before the 30th of June until and including the year 1870.

If payment not made within ten days after demand, a penalty of 10 per cent. imposed, except in case of the estates of deceased and insolvent persons.

When demand has been made, the amount due a lien in favor of the United States from the time it was due upon all the property of the party in default.

Manner of enforcing lien.

Proceedings by collector.

Form of warrant to be prescribed by Commissioner.

Levy to be sufficient to cover fees, costs, and expenses of levy.

Collector's certificate to vest title in the purchaser.

Duty of 5 per cent. on dividends of banks, trust companies, savings institutions, and insurance companies.

Same duty on additions to surplus or contingent funds.

Duty to be withheld from all payments on account of such dividends.

Return to be made to assessor and duty paid to Commissioner within 30 days after dividend is payable.

Return to be verified by oath of president, cashier, or treasurer.

Penalty for default in rendering return.

In case of default, assessment and collection to be in accordance with general provisions.

Dividends of life insurance companies not due until payable.

Premiums returned by mutual life insurance companies, not dividends.

Bank neglecting to make dividend or addition to surplus as often as once in 6 months to make return on 1st of January and 1st of July.

Duty of 5 per cent to be paid to the collector.

Duty paid on surplus or contingent fund to be deducted from duty on future dividend.

the earnings, income, or gains of any bank, trust company, savings institution, and of any fire, marine, life, inland, insurance company, either stock or mutual, under whatever name or style known or called, in the United States or Territories, whether specially incorporated or existing under general laws, and on all undistributed sums, or sums made or added during the year to their surplus or contingent funds; and said banks, trust companies, savings institutions, and insurance companies shall pay the said duty, and are hereby authorized to deduct and withhold from all payments made on account of any dividends or sums of money that may be due and payable as aforesaid the said duty of five per centum. And a list or return shall be made and rendered to the assessor or assistant assessor in duplicate, and one of said lists or returns shall be transmitted, and the duty paid to the Commissioner of Internal Revenue within thirty days after the time when 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 duties as aforesaid; and there shall be annexed thereto a declaration of the 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 duties 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 duty as required, or any part thereof, the assessment and collection of the duty and penalty shall be in accordance with the general provisions of law in other cases of neglect and refusal: *Provided*, That the duty upon the dividends of life insurance companies shall not be deemed due or to be collected until such dividends shall be payable by such companies, nor shall the portion of premiums returned by mutual life insurance companies to their policy-holders be considered as dividends or profits under this section.

SEC. 121. *And be it further enacted*, That any bank legally authorized to issue notes as circulation which shall neglect or omit to make dividends or additions to its surplus or contingent fund as often as once in six months, shall make a list or return in duplicate, under oath or affirmation of the president or cashier, to the assessor or assistant assessor of the district in which it is located, on the first day 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 January and July; and shall present one of said lists or returns and pay to the collector of the district a duty of five per centum on 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*, That when any dividend is made which includes any part of the surplus or contingent fund of any bank, trust company, savings institution, insurance or railroad company, which has been assessed 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.

SEC. 122. *And be it further enacted,* That any railroad, canal, turnpike, canal navigation, or slack-water company, indebted for any money for which bonds or other evidence of indebtedness have been issued, payable in one or more years after date, upon which interest is stipulated to be paid, or coupons representing the interest, or any such company that may have declared any dividend in scrip, or money due or payable to its stockholders, 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 duty of five per centum on the amount of all such interest, or coupons, dividends, or profits, whenever the same shall be payable; and said companies are hereby authorized to deduct and withhold from all payments, on account of any interest, or coupons and dividends due and payable as aforesaid, the duty of five per centum; and the payment of the amount of said duty so deducted from the interest, or coupons, or dividends, and certified, by the president 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 contracted otherwise. And a list or return shall be made and rendered to the assessor or assistant assessor in duplicate, and one of said lists or returns shall be transmitted and the duty paid to the Commissioner of Internal Revenue within thirty days after the time when said interest, coupons, or dividends become due and payable, and as often as every six months; and said list or return shall contain a true and faithful account of the amount of the duty, and there shall be annexed thereto a declaration of the president or treasurer of the 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 said duty. And for any default in making or rendering such list or return, with the declaration annexed, or of the payment of the duty 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 duty, or any part thereof, as aforesaid, the assessment and collection of the duty and penalty shall be made according to the provisions of law in other cases of neglect or refusal.

SEC. 123. *And be it further enacted,* That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval, or other employment or service of the United States, including senators and representatives and delegates in Congress, when exceeding the rate of six hundred dollars per annum, a duty of five per centum on the excess above the said six hundred dollars; and it shall be the duty of all paymasters, and all disbursing officers, under the government of the United States, or in the employ thereof, when making any payments to officers and persons as aforesaid, or upon settling and adjusting the accounts of such officers and persons, to deduct and withhold the aforesaid duty of five per centum, and shall, at the same time, make a certificate stating the name of the officer or person from whom such deduction was made, and the

Duty of 5 per cent on dividends and interest on bonds of railroad, canal, turnpike, canal navigation, and slackwater companies.

Companies to withhold duty from all payments.

Payment to discharge companies from that amount of indebtedness.

Return to be made to assessor and duty paid to Commissioner within 30 days.

Return to be verified by oath of president or treasurer.

Penalty for default in making return.

In case of default in making return, or payment of the duty, assessment, and collection, to be according to general provisions.

Duty of 5 per cent on salaries in excess of \$600.

Disbursing officers to withhold amount and transmit to Commissioner.

Auditors of the Treasury to require evidence that duties have been paid.

Payments of prize money to be regarded as salaries.

amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal duties; and the pay-roll, receipts, or account of officers or persons paying such duty, as aforesaid, shall be made to exhibit the fact of such payment. And it shall be the duty of the several Auditors of the Treasury Department, when auditing the accounts of any paymaster or disbursing officer, or when settling or adjusting the accounts of any such officer, to require evidence that the duties or taxes mentioned in this section have been deducted and paid over to the Commissioner of Internal Revenue: *Provided*, That payments of prize money shall be regarded as income from salaries, and the duty thereon shall be adjusted and collected in like manner.

LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.

Administrators, executors, and trustees to pay tax on legacies and distributive shares, where the whole amount exceeds \$1,000.

SEC. 124. *And be it further enacted*, That any person or persons having in charge or trust, as administrators, executors, or trustees, any legacies or distributive shares arising from personal property, where the whole amount of such personal property, as aforesaid, shall exceed the sum of one thousand dollars in actual value, passing, after the passage of this act, from any person possessed of such property, either by will or by the intestate laws of any State or Territory, or any personal 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:

Lineal issue or lineal ancestor, brother or sister, 1 per cent.

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, to the person who died possessed of such property, as aforesaid, at the rate of one dollar for each and every hundred dollars of the clear value of such interest in such property.

Descendant of brother or sister, 2 per cent.

Second. Where the person or persons entitled to any beneficial interest in such property shall be a descendant of a brother or sister 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.

Brother or sister of father or mother, or descendant of same, 4 per cent.

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.

Brother or sister of grandfather, or grandmother, or descendant of same, 5 per cent.

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 as aforesaid, at the rate of five dollars for each and every hundred dollars of the clear value of such interest.

Other degree of consanguinity, or stranger in blood, 6 per cent.

Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall

be a body politic or corporate, at the rate of six dollars for each and every hundred dollars of the clear value of such interest: *Provided*, 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.

Husband or wife
exempt.

SEC. 125. *And be it further enacted*, That the tax or duty aforesaid shall be a lien and charge upon the property of every person who may die as aforesaid, for twenty years, or until the same shall, within that period, be fully paid to and discharged by the United States; and every executor, administrator, or trustee, before payment and distribution to the legatees or 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 legacy or distributive share, and shall also make and render to the assessor or assistant assessor of the said 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 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 may 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. Such receipt or receipts, duly signed and delivered by such collector or deputy collector, shall be sufficient evidence to entitle such executor, administrator, or trustee, to be credited and allowed such payment by every tribunal which, by the laws of any State or Territory, is, or may be, empowered to decide upon and settle the accounts of executors and administrators. And in 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 cases of neglect or refusal, and shall assess the duty thereon; and the collector shall commence appropriate proceedings before any

Tax a lien upon
the property for
20 years.

Executor, &c.,
to pay the tax be-
fore the payment
of any legacy.

Return to be
made to the asses-
sor or assistant.

Return to be un-
der oath.

Receipt of the
collector to be suf-
ficient evidence to
entitle executor to
credit in the set-
tlement of his ac-
count.

Proceedings in
case of neglect.

Assistant assessor
to make list and
assess the duty.

Collector to commence proceedings in United States court.

Property to be sold.

Disposition of proceeds.

Deed of the proper officer to vest title in the purchaser.

Penalty for refusing to exhibit records, files, &c.

Recital in such deed to be prima facie evidence of its truth.

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 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, or any proper conveyance of such property or personal estate, or any portion thereof, so sold under such judgment or decree, executed 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 in his possession, charge, or custody, any record, file, or paper containing 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. And if any such person, having in 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*, In all legal controversies where such deed or title shall be the subject of judicial investigation the recital in said deed shall be prima facie evidence of its truth, and that the requirements of the law had been complied with by the officers of the government.

SUCCESSION TO REAL ESTATE.

"Real estate" defined.

"Succession" defined.

"Person" defined.

What shall be deemed a succession.

"Successor" and "predecessor."

SEC. 126. *And be it further enacted*, That for the purposes of this act the term "real estate" shall include all lands, tenements, and hereditaments, corporeal and incorporeal; that the term "succession" shall denote the devolution of title to any real estate; and that the term "person" shall be held to include persons, body corporate, company, or association.

SEC. 127. *And be it further enacted*, That every past or future disposition of real estate by will, deed, or laws of descent, by reason whereof any person shall 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 "succession;" 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.

SEC. 128. *And be it further enacted,* That where any real estate shall, at or after the passing of this act, be subject to any charge, estate, or interest, determinable by the death of any person, or at any period ascertainable only by reference to death, the increase of benefit accruing to any person upon the extinction or determination of such charge, estate, or interest, shall be deemed to be a succession accruing to the person then entitled, beneficially, to the real estate or the income thereof.

SEC. 129. *And be it further enacted,* That where any persons, after the passing of this act, shall take any succession jointly, they shall pay the duty chargeable thereon by this act in proportion to their respective interests in the succession; and any beneficial interest in such succession, accruing to any of them by survivorship, shall be deemed to be a new succession, derived from the predecessor from whom the joint title shall have been derived.

SEC. 130. *And be it further enacted,* That where any disposition of real estate shall be accompanied by the reservation or assurance of, or contract for, any benefit to the grantor, or any other person, for any term of life, or for any period ascertainable only by reference to death, such disposition shall be deemed to confer at the time appointed for the determination of such benefit an increase of beneficial interest in 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 favor such disposition shall be made.

SEC. 131. *And be it further enacted,* That where any disposition of real estate shall purport to take effect presently, or under such circumstances as not to confer succession, but, by the effect or in consequence of any engagement, secret trust, or arrangement capable of being enforced in a court of law or equity, the beneficial ownership of such real estate 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.

SEC. 132. *And be it further enacted,* That if any person shall, by deed of gift or other assurance of title, made without valuable and adequate consideration, and purporting to vest the estate either immediately or in the future, whether or not accompanied by the possession, convey any real estate to any person, such disposition shall be held and taken to confer upon the grantee a succession within the meaning of this act.

SEC. 133. *And be it further enacted,* That there shall be levied and paid to the United States in respect of every such succession as aforesaid, according to the value 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.

Increase of benefit accruing upon the extinction of any estate by death to be deemed a succession.

Persons taking succession jointly to pay in proportion to their respective interests.

Beneficial interests accruing by survivorship to be deemed a new succession.

Disposition of real estate with reservation of benefit for any term of life to be deemed to confer a succession at the time of the determination of such benefit.

Where beneficial ownership is reserved by secret trust, &c., for any term of life, such disposition to be deemed a succession.

Conveyance, without valuable and adequate consideration to be deemed to confer a succession.

Duties on successions.

Lineal issue, or lineal ancestor, 1 per centum.

Brother or sister, or descendant of the same, 2 per cent.

Brother or sister of the father or mother, or descendant of the same, 4 per cent.

Brother or sister of the grandfather or grandmother, or descendant of the same, 5 per cent.

Any other degree of consanguinity, or stranger in blood, 6 per cent.

March 3, 1865.

When successor dies before becoming entitled in possession, but one duty shall be payable, but the duty to be at the highest rate chargeable upon either succession.

Where succession is alienated before the successor becomes entitled in possession, duty to be paid at the same rate and time.

Where title is accelerated by surrender of prior interest, duty to be paid at the time of surrender.

Real estate subject to charitable trust under such disposition as would confer succession, to pay a duty at the highest rate.

Duty payable when the successor becomes entitled in possession.

Where the successor 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 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, or a descendant of the 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 consanguinity to the predecessor than is hereinbefore described, or shall be a stranger in blood to him, a duty at the rate of six dollars 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.

SEC. 134. *And be it further enacted*, 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 successors, then one duty only shall be paid in respect of such interest, and shall be due from the successor who shall first become entitled thereto in possession; but such duty shall be at the highest rate which, if every such successor had been subject to duty, would have been payable by any one of them.

SEC. 135. *And be it further enacted*, That wherever, after the passing of this act, any succession shall, before the successor shall have become entitled thereto in possession, have become vested by alienation, or by any title not conferring a new succession, in any other person, then the duty payable in respect thereof shall be paid at the same rate and time as the same would have been payable if no such alienation had been made or derivative title created; and where the title to any succession shall be accelerated by the surrender or extinction of any prior interests, then the duty thereon shall be payable at the time of such surrender or extinction of prior title.

SEC. 136. *And be it further enacted*, That where real estate shall become subject to a trust for any charitable or public purposes, under any past or future disposition, which, if made in favor of an individual, would confer on him a succession, there shall be payable in respect of such real estate, upon its becoming subject to such trusts, a duty at the rate of six per centum upon the amount or principal value of such real estate.

SEC. 137. *And be it further enacted*, That the duty imposed by this act shall be paid at the time when the successor, or any person in his right or on 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.

SEC. 138. *And be it further enacted,* That the interest of any successor in moneys to arise from the sale of real estate under any trust for the sale thereof shall be deemed to be a succession chargeable with duty under this act, and the said duty shall be paid by the trustee, executor, or other person having control of the funds.

Interest of successor in moneys to arise from sale of real estate under trust, to be deemed a succession.

Duty to be paid by the trustee or executor.

SEC. 139. *And be it further enacted,* That the interest of any successor in personal property, subject to any trust for the investment thereof in the purchase of real estate to which the successor would be absolutely entitled, shall be chargeable with duty under this act as a succession, and the tax shall be payable by the trustee, executor, or other person having control of the funds.

Interest of successor in personal property under trust to be converted into realty chargeable as a succession.

Duty to be paid by trustee or executor.

SEC. 140. *And be it further enacted,* That, in estimating the value of a succession, no allowance shall be made in respect of any contingent incumbrance thereon; but in the event of such incumbrance taking effect as an actual burden on the interest of the successor, he shall be entitled to a return of a proportionate amount of the duty so paid by him in respect of the amount or value of the incumbrance when taking effect.

Contingent incumbrance not to be estimated in valuing a succession.

Where such incumbrance takes effect as an actual burden, a proportionate amount of the duty to be repaid.

SEC. 141. *And be it further enacted,* That, in estimating the value of a succession, no allowance shall be made in respect of any contingency upon the happening of which the real estate may pass to some other person; 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 reduce the same to the amount which would have been payable by 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 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 of the sale thereof the amount so refunded: *And provided also,* That if the estate of the successor shall be defeated, in whole or in part, by any person claiming title from and under the predecessor, such person shall be chargeable with the amount of duty so refunded, and such amounts shall be collected in the manner herein provided for the collection of duties.

No allowance to be made for any contingency by which the estate may pass to another person.

If the estate thus passes, the proper amount to be repaid.

If the property is applied to the payment of the predecessor's debts, the executor to repay the duties from the proceeds.

If the estate is defeated by any person claiming title under the predecessor, such person to be chargeable with the duties refunded.

SEC. 142. *And be it further enacted,* That where a successor shall not have obtained the whole of his succession at the time of the duty becoming payable, he shall be chargeable only with duty on the value thereof from time to time obtained by him; and whenever any duty shall have been paid on account of any succession, and it shall afterwards be proved, to the satisfaction of the Secretary of the Treasury, that such duty, not being due from the person paying the same, was paid by mistake, or was paid in respect of real estate, which the successor shall have been unable to recover, or of which he shall have been 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 draught drawn on any collector of internal revenue.

Where a successor has not obtained the whole of his succession when duty becomes payable, he shall be charged on the value obtained.

Secretary of the Treasury may refund duties in certain cases.

SEC. 143. *And be it further enacted,* That where, in the opinion of the Commissioner of Internal Revenue, any succession shall be of such a nature, or so disposed or circumstanced, that the

Commissioner may compound duties in certain cases.

value thereof shall not be fairly ascertainable under any of the preceding directions, or where, from the complication of circumstances affecting the value of a succession, or affecting the assessment or recovery of the duty thereon, the 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.

Com'isioner may commute duties in certain cases.

SEC. 144. *And be it further enacted*, That it shall be lawful for the Commissioner, in his discretion, upon application made by any person who shall be entitled to a succession in expectancy, to commute the duty presumptively 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.

Duty to be a lien for five years.

SEC. 145. *And be it further enacted*, That the duty imposed by this act shall be a first charge on the interest of the successor, and of all persons claiming in his right, in all the real estate in respect whereof such duty shall be assessed for five years, unless sooner paid.

Com'isioner may cause separate tracts to be separately assessed.

SEC. 146. *And be it further enacted*, That the Commissioner shall, at the request of any successor, or any person claiming in his right, cause to be made so many separate assessments of the duty payable in respect of the interest of the successor in any separate tracts of real estate, or 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.

Return to be made to assessor or assistant assessor.

SEC. 147. *And be it further enacted*, That any person liable to pay duty in respect to any succession shall give notice to the assessor or assistant assessor of his liability to such duty, and shall at the same time deliver to the assessor or assistant assessor a full and true account of said succession, for the duty 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 duties due; and the assessor or assistant assessor, if satisfied with such account and estimate as originally delivered, or with any amendments that may be made therein upon his requisition, may assess the succession duty on the footing of such account and estimate; but it shall be lawful for the assessor or assistant assessor, if dissatisfied with such account, or if no account and estimate shall be delivered to him, to assess the duty on the best information he can obtain, subject to appeal as hereinafter provided; and if the duty

Assistant assessor, if dissatisfied with return, may assess upon such information as he may obtain.

so assessed shall exceed the duty 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 shall be taken against such assessment, then it shall be in the discretion of the assessor, having regard to the merits of each case, to assess the whole or any part of the expenses incident to the taking of such assessment, in addition to such duty; and if there shall be an appeal against such last-mentioned assessment, then the payment of such expenses shall be in the discretion of the Commissioner of Internal Revenue.

In such case he may assess expenses of making assessment.

SEC. 148. *And be it further enacted,* That if any person required to give any such notice or deliver such account, as aforesaid, shall wilfully neglect to do so for the period of ten days after being notified, he shall be liable to pay to the United States a sum equal to ten per centum upon the amount of duty payable by him; and if any person liable under this act to pay any duty in respect of his succession shall, after such duty 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 duty so unpaid, at the same time and in the same manner as the duty to be collected.

Penalty for neglect to make return or to pay duties.

SEC. 149. *And be it further enacted,* That it shall be lawful for any party, liable to pay duty in respect of his succession, who shall be dissatisfied with the assessment of the assistant assessor, within thirty days after the date of such assessment, to appeal to the assessor from such assessment, 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 upon the case, as presented by the statements of the assessor or assistant assessor and such party, shall be final.

Appeal may be taken to the assessor.

or to the Commissioner.

SEC. 150. *And be it further enacted,* That the duties levied and assessed upon successions by this act shall be collected by the same officers, in the same manner, and by the same processes as are or may be prescribed by law for the collection of direct taxes assessed upon lands under the authority of the United States.

By whom duties to be collected.

STAMP DUTIES.

SEC. 151. *And be it further enacted,* That all laws in force at the time of the passage of this 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, 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

Stamp duties.

Provisions of this act to take effect August 1, 1861. in reference to stamp duties.

Schedule B.

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.

Instrument not to be recorded unless properly stamped.

SEC. 152. *And be it further enacted*, That it shall not be lawful to record any instrument, document, or paper required by law to be stamped, unless a stamp or stamps of the proper amount shall have been affixed; and the record of any such instrument, upon which the proper stamp or stamps aforesaid shall not have been affixed, shall be utterly void, and shall not be used in evidence.

No instrument to be invalid for want of particular stamp, if stamps of proper amount are affixed.

SEC. 153. *And be it further enacted*, That no instrument, document, writing, or paper of any description, required by law to be stamped, shall be deemed or held invalid and of no effect for the want of the particular kind or description of stamp designated for and denoting the duty charged on any such instrument, document, writing, or paper, provided a legal stamp, or stamps, denoting a duty of equal amount, shall have been duly affixed and used thereon: *Provided*, That the provisions of this section shall not apply to any stamp appropriated to denote the duty charged on proprietary articles, or articles enumerated in Schedule C.

Provisions of this section not to apply to proprietary stamps.

SEC. 154. *And be it further enacted*, That all official instruments, documents, and papers, issued or used by the officers of the United States government, shall be, and hereby are, exempt from duty.

Official instruments issued or used by U. S. officers exempt.

SEC. 155. *And be it further enacted*, That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp or die, or any part of any stamp or die, which shall have been provided, made, or used in pursuance of this act, or shall forge, 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 or die, 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 or die, or part of any stamp or die, as aforesaid, with intent to defraud the United States of any of the duties hereby imposed, or any part thereof; or if any person shall utter, or sell, or expose to sale, any vellum, parchment, or paper, article, or thing, having thereupon the impression of any such counterfeited stamp or die, or any part of any stamp or die, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same respectively to be forged, counterfeited, or resembled; or if any person shall knowingly use any stamp or die 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 or die 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 duties hereby imposed; or if any person shall wilfully remove or cause to be removed from any stamped envelope the cancelling or defacing marks thereon, with intent to use the same or cause the use of the same the second time, or shall knowingly or wilfully sell or

Penalty for forging, counterfeiting, or imitating stamps or dies.

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 second use thereof, 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 be deemed guilty of felony, and 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.

SEC. 156. *And be it further enacted*, That in any and all cases where an adhesive stamp shall be used for denoting any duty imposed by this act, except as hereinafter 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 used. And if any person shall fraudulently make use of an adhesive 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: *Provided*, That any proprietor or proprietors of proprietary articles, or articles subject to stamp duty under Schedule C of this 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 to any other person. That in all cases where such stamp is used, 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 prescribed in this act. Any person who shall fraudulently obtain or use any of the aforesaid stamps or designs therefor, and any person 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.

SEC. 157. *And be it further enacted*, That the Commissioner of Internal Revenue be, and he is hereby, authorized to prescribe such method for the cancellation of stamps, as substitute

Mode of cancelling adhesive stamps.

Penalty for failure to cancel.

Proprietors of articles in schedule C may furnish private dies.

Mode of cancelling private stamps.

Penalty for forging or counterfeiting private stamps.

Commissioner may prescribe other method of cancellation.

for or in addition to the method now prescribed 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 nominal value exceeding twenty-five cents each.

March 3, 1865.
Penalty for issuing instruments without proper stamps.

SEC. 158. *And be it further enacted*, That any person or persons who shall make, sign, or issue, or who shall cause to be made, signed, or issued, any instrument, document, or paper of any kind or description whatsoever, or shall accept, negotiate, or pay, or cause to be accepted, negotiated, or paid, any bill of exchange, draft, or order or promissory note, for the payment of money, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the duty chargeable thereon, with intent to evade the provisions of this act, shall, for every such offence, forfeit the sum of fifty dollars, and such instrument, document, or paper, bill, draft, order, or note shall be deemed invalid and of no effect: *Provided*, That the title of a purchaser of land by deed duly stamped shall not be defeated or affected by the want of a proper stamp on any deed conveying said land by any person from, through, or under whom his grantor claims or holds title: *And provided further*, That hereafter, in all cases where the party has not affixed to any instrument required by the one hundred and fifty-first section of the act of June thirtieth, eighteen hundred and sixty-four, or the schedule marked B, thereunto annexed, the stamp thereby required to be thereunto affixed, at the time of making or issuing the said instrument, and he, or they, or any party having an interest therein shall be subsequently desirous of affixing such stamp to said instrument, he or they shall appear before the collector of the revenue of the proper district, who shall, upon the payment of the price of the proper stamp required by law, and of a penalty of fifty dollars, and, where the whole amount of the duty denoted by the stamp required shall exceed the sum of fifty dollars, on payment also of interest, at the rate of six per cent., on said duty, from the day on which such stamp ought to have been affixed, affix the proper stamp to such instrument, and note upon the margin of said instrument the date of his so doing, and the fact that such penalty has been paid, and such instrument shall thereupon be deemed and held to be as valid, to all intents and purposes, as if stamped when made or issued: *And provided further*, That where it shall appear to said collector, upon oath or otherwise, to his satisfaction, that any such instrument has not been duly stamped at the time of making or issuing the same by reason of accident, mistake, inadvertence, or urgent necessity, and without any wilful design to defraud the United States of the stamp duty, or to evade or delay the payment thereof, then and in such case, if such instrument shall, within twelve calendar months after the making or issuing thereof, be brought to the said collector of revenue to be stamped, and the stamp duty chargeable thereon shall be paid, it shall be lawful for the said collector to remit the penalty aforesaid, and to cause such instrument to be duly stamped.

Unstamped instruments to be invalid.

Deeds of land.

Instruments issued without stamps may be subsequently stamped.

Party in interest may present instrument to collector.

Penalty of \$50.

Where stamp duty exceeds \$50, interest to be paid.

Collector may remit penalty in certain cases.

Bills of exchange drawn abroad, but payable in the United States, to be stamped before payment.

SEC. 159. *And be it further enacted*, That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, shall, before paying

or accepting the same, place thereupon 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 persons so offending shall forfeit the sum of two hundred dollars.

SEC. 160. *And be it further enacted,* That no stamp duty shall be required on powers of attorney or any other paper relating to applications for bounties, arrearages of pay, or pensions, or to the receipt thereof from time to time, or upon tickets or contracts of insurance when limited to accidental injury to persons, nor on certificates of the measurement or weight of animals, wood, coal, or hay; nor on deposit notes to mutual insurance companies for insurance upon which policies subject to stamp duties have been or are to be issued; nor on any certificate of the record of a deed or other instrument in writing, or of the acknowledgment or proof thereof by attesting witnesses; nor to any indorsement of a negotiable instrument or on any warrant of attorney, accompanying a bond or note, when such bond or note shall have affixed thereto the stamp or stamps denoting the duty required; and whenever any bond or note shall be secured by a mortgage, but one stamp shall be required to be placed on such papers: *Provided,* That the stamp duty placed thereon shall be the highest rate required for said instruments, or either of them.

SEC. 161. *And be it further enacted,* That the Commissioner of Internal Revenue be, and is hereby, authorized to sell to and supply collectors, deputy collectors, postmasters, stationers, or any other persons, at his discretion, with adhesive stamps, or stamped paper, vellum, or parchment, as herein provided for, in amounts of not less than fifty 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: *Provided,* That any proprietor or proprietors of articles named in Schedule C, who 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 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

Papers relating to bounties, &c., exempt.

Insurance ag'nt accidental injury.

Certificates of measurement and weight of animals, wood, coal, or hay. Mutual insurance deposit notes. Certificates of record.

Acknowledgements of deeds, &c.

Bond, mortgage, &c., but one stamp.

Commissioner authorized to sell stamps and allow a commission of 5 per cent.

Commission on private stamps.

Commissioner may make allowance for stamps spoiled, &c.

Manufacturers of matches may be supplied on credit.

Collectors to stamp instruments exempt from duty or subject to certain duty

Instruments heretofore issued without stamps not to be used or recorded until stamps are affixed.

Stamps may be affixed to instruments previously issued.

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 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.

SEC. 162. *And be it further enacted*, That it shall be lawful for any person to present to the collector of the district, subject to the rules and regulations of the Commissioner of Internal Revenue, any instrument not previously issued or used, and require his opinion whether or not the same is chargeable with any stamp duty; and if the said collector shall 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.

SEC. 163. *And be it further enacted*, That no deed, instrument, document, writing, or paper, required by law to be stamped, which has been heretofore signed or issued without being duly stamped, or with a deficient stamp, nor any copy thereof, shall be recorded or admitted or used as evidence in any court until a legal stamp or stamps, denoting the amount of duty, shall have been affixed thereto, and the date, when the same is so used or affixed, with his initials, shall have been placed thereon by the person using or affixing the same; and the person desiring to use or record any such deed, instrument, document, writing, or paper as evidence, his agent or attorney, is authorized in the presence of the court, register, or recorder, respectively, to affix the stamp or stamps thereon required: *Provided*, That no instrument, document, or paper made, signed, or issued prior to the passage of this act without being duly stamped, or having thereon an adhesive stamp or stamps, to denote the duty imposed thereon, shall for that cause, if the stamp or stamps required shall be subsequently

affixed, be deemed invalid and of no effect: *And provided further*, That any power of attorney, conveyance, or document of any kind, made or purporting to be made in any foreign country to be used in the United States, shall pay the same duty 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 duty required.

Instruments executed abroad to be used in the U. States to be properly stamped by the party using the same.

SEC. 164. *And be it further enacted*, That all the provisions of this act relating to dies, stamps, adhesive stamps, and stamp duties shall extend to and include (except where manifestly impracticable) all the articles or objects enumerated in schedule marked C, subject to stamp duties, and apply to the provisions in relation thereto.

Schedule C.

SEC. 165. *And be it further enacted*, 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 wax tapers, photographs, ambrotypes, daguerrotypes, or other sun pictures of any description, and playing cards, upon which a duty is imposed by law, as enumerated and mentioned in Schedule C, without affixing thereto an adhesive stamp, or label denoting the duty before mentioned, he or they shall incur a penalty of ten dollars for every omission to affix such stamp: *Provided*, That nothing in this section shall apply to any un-compounded medicinal drug or chemical, nor to any medicine compounded according to the United States or other national pharmacopœia, nor of which the full and proper formula is published in either of the dispensatories, formularies, or text-books in common use among physicians and apothecaries, including homœopathic and eclectic, or in any pharmaceutical journal now used by any incorporated college of pharmacy, and 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, text-books, or journals, as aforesaid, nor to medicines sold to or for the use of any person, which may be mixed and compounded specially for said persons, according to the written recipe or prescription of any physician or surgeon.

Penalty for selling articles in Schedule C with out proper stamps.

Not to apply to medicines laid down in the pharmacopœias or dispensatories.

SEC. 166. *And be it further enacted*, That every manufacturer or maker of any of the articles for sale mentioned in Schedule C, after the same shall have been so made, and the particulars hereinbefore required as to stamps 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.

Penalty for removing stamps from articles in Schedule C.

SEC. 167. *And be it further enacted*, That on and after the passage of this act every maker or manufacturer of any of the articles or commodities mentioned in Schedule C, as aforesaid,

Forfeiture of articles upon attempt to evade the duty.

who shall sell, expose for sale, send out, 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.

Certain articles in Schedule C, intended for exportation, may be manufactured in bonded warehouse.

SEC. 168. *And be it further enacted*, That all medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, intended for exportation, as provided for by law, in order to be manufactured and sold or removed, without being charged with duty and without having a stamp affixed 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 warehouses. Such goods, when manufactured in such warehouses, may 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 manufacturer. Articles and materials so to be used may be transferred 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 Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on ship-board, or from 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

May be removed without stamps.

Articles used in such manufacture exempt from duty.

May be removed from ships or bonded warehouse into warehouse where the same are to be used.

article manufactured in said bonded warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof, as aforesaid, whose certificate, describing the articles by their marks, or 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 shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

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

SEC. 169. *And be it further enacted*, That any person who shall offer or expose for sale any of the articles named in Schedule C, whether the articles so offered or exposed are imported, or are of foreign or domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamp or stamps denoting the duty paid thereon: *Provided*, That when such imported articles, except 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.

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

SEC. 170. *And be it further enacted*, That in any collection district where, in the judgment of the Commissioner of Internal Revenue, the facilities for the procurement and distribution of stamped vellum, parchment, or paper, and adhesive stamps, are or shall be insufficient, the Commissioner, as aforesaid, is authorized to furnish, supply, and deliver to the collector and

Officer in charge of warehouse to give certificate upon removal.

Expenses to be borne by the manufacturer.

March 3, 1865.
Matches may be placed in bonded warehouse and exported without payment of duty.

No drawback to be allowed.

Persons offering for sale articles in Schedule C to be deemed the manufacturers.

March 3, 1865.
Proviso to section 169 not to apply to matches.

Commissioner may furnish stamps to certain officers for sale.

May require
bond.

to the assessor of any such district, and to any assistant treasurer of the United States, or designated depository 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 in advance require of any such collector, assessor, assistant 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 be 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.

SCHEDULE B.

STAMP DUTIES.

Duty.

Agreement.	<p>AGREEMENT or contract, other than 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.....</p> <p><i>Provided</i>, 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.</p>	\$0 05
Bank check.	<p>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 cents.....</p>	2
Bill of exchange, (inland.)	<p>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.....</p> <p>And for every additional hundred dollars, or fractional part thereof in excess of one hundred dollars, five cents.....</p>	5 5
Bill of exchange, (foreign.)	<p>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.</p>	5

	<i>Duty.</i>	
If drawn in sets of three or more: For every bill of each set, 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.....	2	
And for every additional hundred dollars or fractional part thereof in excess of one hundred dollars, two cents.....	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 lading.
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	Bill of sale of ship
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	Bond.
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 of stock in any incorporated company, twenty-five cents	25	Certificate.
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.....	25	
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.....	2	
For a sum exceeding one hundred dollars, five cents.....	5	
CERTIFICATE of any other description than those specified, five cents	5	
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	Charter-party.
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	
CONTRACT. —Broker's note, or memorandum, of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, 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.	10	Broker's contract.
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	Conveyance.
When the consideration exceeds five hundred dollars and does not exceed one thousand dollars, one dollar.....	1 00	

	<i>Duty.</i>
	\$0 50
Entry of goods.	25
	50
	1 00
	50
Gaugers' returns.	01
	25
Insurance.	25
	50
	1 00
	01
	25
	50
Lease.	50
	50
Manifest.	1 00
	3 00
	5 00
Measurers' returns.	10
	25
Mortgage.	50
	1 00
	50
	50

March 3, 1865.

Provided, That upon each and every assignment or transfer of a mortgage, or 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 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

	<i>Duty.</i>	
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....	\$0 50	Passage ticket.
Exceeding thirty-five dollars and not exceeding fifty dollars, one dollar.	1 00	
And for every additional fifty dollars, or fractional part thereof, in excess of fifty dollars, one dollar	1 00	
POWER OF ATTORNEY for the sale or transfer of any stock, bonds, or scrip, or for the collection of any dividends or interest thereon, twenty-five cents.....	25	Power of attorney.
POWER OF ATTORNEY OR PROXY for voting at any election 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..	25	
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 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.....	1 00	Probate of will.
Exceeding two thousand dollars, for every additional thousand dollars, or fractional part thereof, in excess of two thousand dollars, fifty cents.....	50	
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.....	25	Protest.
RECEIPTS for the payment of any sum of money, or for the payment of any debt due, exceeding twenty dollars, not being for the satisfaction of any mortgage or judgment or decree of any court, and a receipt for the delivery of any property, except receipts issued by any persons, firms, or companies doing business as an express or express company, on the delivery of any property for transportation, two cents.....	2	Receipts.
<i>Provided</i> , That when two or more persons shall sign the same receipt, one or more stamps, equal in value to the several stamps required by this act, may be affixed to said receipt in lieu of said several stamps.		March 3, 1865.
WAREHOUSE RECEIPT for property, goods, wares, or merchandise, not otherwise provided for, in any public or private warehouse, when the property or goods so deposited or stored shall not exceed in value five hundred dollars, ten cents.....	10	Warehouse receipts.
Exceeding in value five hundred dollars and not exceeding one thousand dollars, twenty cents.....	20	
Exceeding in value one thousand dollars, for every additional one thousand dollars, ten cents.....	10	
WAREHOUSE RECEIPT for any goods, merchandise, or property of any kind, not otherwise provided for, held on storage in any public or private warehouse or yard, twenty-five cents.....	25	
WEIGHERS' RETURNS , if for a weight not exceeding five thousand pounds, ten cents.....	10	Weighers' returns.
Exceeding five thousand pounds, twenty-five cents.....	25	
LEGAL DOCUMENTS:		Legal docum'ts.
Writ , or other original process by which any suit is commenced in any court of record, either of law or equity, fifty cents.....	50	
Where the amount claimed in a writ, issued by a court not of record, is one hundred dollars or over, fifty cents.....	50	
Upon every confession of judgment, or <i>cognovit</i> , 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.....	50	
Writs or other process on appeals from justices' courts or other courts of inferior jurisdiction to a court of record, fifty cents.....	50	
Warrant of distress, when the amount of rent claimed does not exceed one hundred dollars, twenty-five cents.....	25	
When the amount claimed exceeds one hundred dollars, fifty cents..	50	

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

SCHEDULE C.

MEDICINES OR PREPARATIONS.

Medicines or preparations.	For and upon every packet, box, bottle, pot, phial, or other enclosure, 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 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

PERFUMERY, COSMETICS, PHOTOGRAPHS, MATCHES, AND CARDS.

Perfumery and cosmetics.	For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any essence, oxttract, 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

	<i>Duty.</i>	
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	Friction matches.
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 all cigar lights and wax tapers, double the rates herein imposed upon friction or lucifer matches: <i>Provided</i> , That the stamp duties herein provided for on friction or lucifer matches made in part of wood, or cigar lights or wax tapers, shall not be imposed until the first day of September, eighteen hundred and sixty-four; but until that time the tax shall be assessed and collected as heretofore, and on and after said first day of September every package or parcel sold by any person, firm, or company, or corporation, shall be stamped as herein required.		Cigar lights and wax tapers.
PHOTOGRAPHS , ambrotypes, daguerreotypes, or any sun pictures, except as hereinbefore provided, upon each and every picture of which the retail price shall not exceed twenty-five cents, two cents....	2	Photographs &c.
Exceeding the retail price of twenty-five cents, and not exceeding the sum of fifty cents, three cents.....	3	
Exceeding the retail price of fifty cents, and not exceeding one dollar, five cents.....	5	
Exceeding the retail price of one dollar, for every additional dollar or fractional part thereof, five cents.....	5	
PLAYING CARDS .—For and upon every pack of whatever number, when the price per pack does not exceed eighteen cents, two cents.	2	Playing cards.
Exceeding the price of eighteen cents, and not exceeding twenty-five cents per pack, four cents.....	4	
Exceeding the price of twenty-five and not exceeding fifty cents per pack, ten cents.....	10	
Exceeding the price of fifty cents, and not exceeding one dollar per pack, fifteen cents.....	15	
Exceeding the price of one dollar, for every additional fifty cents, or fractional part thereof, in excess of one dollar, five cents.....	5	

ALLOWANCE AND DRAWBACK.

SEC. 171. *And be it further enacted*, That from and after the date on which this act takes effect there shall be an allowance or drawback on all articles on which any internal duty or tax shall have been paid, except raw or unmanufactured cotton, crude petroleum or rock oil, refined coal oil, 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

Drawback on manufactures exported.

Method of payment.

No allowance to be less than \$10.

Certificates of drawback receivable for duties.

Secretary may make regulations.

Additional drawback on cotton goods.

March 3, 1865. One collector to be designated to have charge of exportations, where there is more than one in any port.

Officer to be designated by Secretary to superintend.

Papers in bureau of drawback to be delivered to collector.

Penalty for fraudulent claim for drawback.

Repeal of former acts.

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 the same shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: *Provided*, That no allowance or drawback shall be made or had for any amount claimed or due less than ten dollars, anything in this act to the contrary notwithstanding: *And provided further*, That any certificate of drawback for goods exported, issued in pursuance of 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 of the Treasury may make such regulations with regard to the form of said certificates and the issuing thereof as, in his judgment, may be necessary: *And provided further*, That in computing the allowance or drawback upon articles manufactured exclusively of cotton when exported, there shall be allowed, in addition to the five per centum duty which shall have been paid on such articles, a drawback of two cents per pound upon such articles, in all cases where the duty imposed by law upon the cotton used in the manufacture thereof has been previously paid; the amount of said allowance to be ascertained in such a manner as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

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

SEC. 172. *And be it further enacted*, That if any person or persons shall fraudulently claim or seek to obtain an allowance or drawback on goods, wares, or merchandise, on which no internal duty shall have been paid, or shall fraudulently claim any greater allowance or drawback than the 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.

SEC. 173. *And be it further enacted*, That the following acts of Congress are hereby repealed, to wit: The act of July first, eighteen hundred and sixty-two, 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 collecting all taxes, duties and licenses properly assessed or liable to be assessed, or accruing under the provisions of former acts, or 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 created by the said acts and continued by this act shall be vacated by reason of any provisions herein contained, but the officers heretofore appointed shall continue to hold the said offices without re-appointment: *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,

Provisions to remain in force for collecting taxes already accrued, &c.

Offices not to be vacated by reason of this act.

Former duties to continue until corresponding provisions of this act take effect.

Articles manufactured before the passage of the law.

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 provided further*, That no direct tax whatsoever shall be assessed or collected under this or any other act of Congress heretofore passed, until Congress shall enact another law requiring such assessment and collection to be made; but this shall not be construed to repeal or postpone the assessment or collection of the first direct tax levied, or which should be levied, under the act entitled "An act to provide increased 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.

No further direct tax to be collected until ordered by Congress.

Proceedings to continue for the collection of the first tax imposed by act of August 5, 1861.

July 1, 1862.
Payment of salaries to be made out of accruing taxes according to regulations prescribed by Commissioner under direction of the Secretary of the Treasury.

Appropriation.
Commissioner may make necessary regulations

Section 119 of act of July 1, 1862, to remain in full force.

July 1, 1862.
Direct tax limited to one year, and until April 1, 1863.

[SEC. 115. *And be it further enacted*, That the pay of the assessors, assistant assessors, collectors, and deputy collectors, shall be paid out of the accruing internal duties or taxes before the same is paid into the treasury, according to such regulations as the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, shall prescribe; and for the purpose of paying the Commissioner of Internal Revenue and clerks, procuring dies, stamps, adhesive stamps, paper, printing forms and regulations, advertising, and any other expenses of carrying this act into effect, the sum of five hundred thousand dollars be, and hereby is, appropriated, or so much thereof as may be necessary.]

SEC. 174. *And be it further enacted*, That the said Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, is authorized to make all such regulations, not otherwise provided for, as may become necessary by reason of the alteration of the laws in relation to internal revenue, by virtue of this act.

SEC. 175. *And be it further enacted*, That the one hundred and nineteenth section of 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, shall remain in full force.

[SEC. 119. *And be it further enacted*, That so much of an act entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, as imposes a direct tax of twenty millions of dollars on the United States, shall be held to authorize the levy and collection of one tax to that amount; and no other tax shall be levied under and by virtue thereof until the first day of April, eighteen hundred and sixty-five, when the same shall be in full force and effect.]

SEC. 176. *And be it further enacted*, That when any tax or duty is imposed by law, and the mode or time of assessment or collection is not therein provided, the same shall be established by regulation of the Secretary of the Treasury.

Secretary of the Treasury may establish regulations for certain cases.

SEC. 177. *And be it further enacted*, That every collector to whom any duty upon cotton shall be paid shall mark the bales or other packages upon which the duty 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 duty, the time and place of payment, the weight and marks upon the bales and packages, so that the same may be fully identified. Whenever any cotton, the product of the United States, shall arrive at any port of the United States from any State in insurrection against the government, the assessor or assistant assessor shall immediately assess the taxes due thereon, and shall, without delay, return the same to the collector or deputy collector of said district, and the said collector or deputy collector shall demand of the owner or other person having charge of such cotton the tax imposed by this act, and assessed thereon, unless evidence of previous payment of such tax shall be produced, under such regulations as the Commissioner of Internal Revenue, by the direction of the Secretary of the Treasury, shall from time to time prescribe; and in case the tax so assessed shall not be paid to such collector within ten days after demand, the collector or deputy collector, as aforesaid, shall institute proceedings for the recovery of the tax, as hereinbefore provided, which said tax shall be a lien upon said cotton from the time when said assessment shall be made: *Provided*, 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 marked free, and the purchaser furnished with such a bill of sale as shall clearly and accurately describe the same, which shall be deemed and taken to be a permit authorizing the sale or removal thereof.

Collector to mark bales of cotton.

To grant permits for removal.

Cotton arriving from insurrectionary districts to be immediately assessed.

Tax to be alien.

Cotton sold on account of the United States exempt.

Consuls exempt from income tax in certain cases.

SEC. 178. *And be it further enacted*, That consuls of foreign countries in the United States, who are not citizens thereof, shall be, and hereby are, exempt from any income tax imposed by this act which may be derived 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.

Collectors to prosecute for fines, penalties, and forfeitures.

SEC. 179. *And be it further enacted*, That, where it is not otherwise provided for in this act, it shall be the duty of the collectors, in their respective districts, and they are hereby authorized, to prosecute for the recovery of any sum or sums that may be forfeited by virtue of this act; and all fines, penalties, and forfeitures which may be imposed or incurred by virtue of this act shall and may be sued for and recovered, where not otherwise herein provided, in the name of the United States, in any proper form of action, or by any appropriate 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 competent jurisdiction; and where not otherwise herein provided for, one moiety shall be to the use of the person who shall first inform of the cause, matter, or thing where-

by any such fine, penalty, or forfeiture shall have been incurred and the other moiety to the use of the United States; and where any penalty is paid without suit, or before judgment, and a moiety of the same is claimed by any person as informer, the Secretary of the Treasury, on application to him, under such regulations as he shall prescribe, shall determine whether any claimant is entitled to such moiety, and to whom the same shall be paid. And the several circuit and district courts of the United States shall have jurisdiction of all offences against any of the provisions of this act committed within their several districts.

Debts contracted through the sale of articles, with intent to evade tax, to be void.

SEC. 180. *And be it further enacted*, That if any person liable and required to pay any tax upon any article, goods, wares, merchandise, or manufactures, as herein provided, shall sell, or cause or allow the same to be sold, before the tax to which such article, goods, wares, merchandise, or manufacture is legally liable is paid, with intent to avoid such tax, 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, or 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.

Appropriation.

SEC. 181. *And be it further enacted*, That four hundred thousand dollars, or so much thereof as may be necessary for the payment of the expenses incident to carrying into effect the various acts connected with internal revenue which are or may be authorized and payable after the first of July, eighteen hundred and sixty-four, is hereby appropriated for that purpose, payable out of any money in the treasury not otherwise appropriated, to be expended under the direction of the Secretary of the Treasury. And it shall be the duty of the collectors of internal revenue, as the Secretary may direct, to act as disbursing agents to pay the aforesaid expenses, without increased compensation therefor, who shall give good and sufficient bonds for the faithful performance of their duties as such disbursing agents for such sum and in such form as shall be prescribed by the First Comptroller of the Treasury, subject to the approval of the Secretary of the Treasury: *Provided*, That the aforesaid appropriation shall continue in force to the thirtieth day of June, eighteen hundred and sixty-five, and thereafter the Secretary of the Treasury shall embrace in his annual estimates the amount which, in his opinion, will be required for the expenses of this branch of the public service.

Collectors to act as disbursing agents.

March 3, 1865.
Appropriation.

[SEC. 4. *And be it further enacted*, That so much money as may be necessary for the payment of the lawful expenses incident to carrying into effect the various acts relative to the assessment and collection of the internal revenues after the thirtieth day of June, eighteen hundred and sixty-five, until the first day of July, eighteen hundred and sixty-six, and not otherwise provided for, be, and the same is hereby, appropriated from any money in the treasury not otherwise appropriated. And it shall be the duty of such of the collectors of internal revenue as the Secretary of the Treasury may direct to act as disbursing agents to pay the afore-

Collectors to act as disbursing agents.

said expenses without increased compensation therefor, and to give good and sufficient bonds and sureties for the faithful performance of their duties as such disbursing agents, in such sum and form as shall be prescribed by the First Comptroller of the Treasury, and approved by the Secretary.]

SEC. 182. *And be it further enacted*, That wherever the word State is used in this act, it shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out the provisions of this act.

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

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

[SEC. 18. *And be it further enacted*, That this act shall be in force and effect on and after the first day of April, in the year eighteen hundred and sixty-five, unless otherwise provided by this act;] [and the licenses herein provided for shall take effect on the first day of May next.]

The word State to include Territories and District of Columbia.

March 3, 1865.
Inconsistent provisions repealed.
Proviso.

Commissioner to make necessary regulations.

March 3, 1865.
Amendments to take effect from April 1.

March 3, 1865.
Secretary may appoint commission to report a system of taxation.

Compensation.

[PUBLIC RESOLUTION No. 59.]

JOINT RESOLUTION imposing a special income duty.

Be it resolved by the Senate and House of Representatives of the 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

Joint resolution.

Special income duty of 5 per cent. to be levied and collected October 1, 1864.

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 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, corporation, or company, nor shall any deduction be made for any salary or pay received.

Approved July 4, 1864.

Secretary of the
Treasury author-
ized to make rules,
&c.

No deductions
for dividends, in-
terest, &c.

INDEX.

A.

	Page.
Accounts to be adjusted by fiscal year	13
to be kept of receipts from separate sources	22
abstract of, to be laid before Congress	22
Advertisements, duty on receipts for	79
quarterly return to be made	79
when prices are fixed by law publisher may add tax	80
newspapers circulating less than 2,000 copies exempt from	80
receipts for, to amount of \$600 annually, exempt	80
Affidavits in legal proceedings exempt from stamp duty	106
Agents, revenue, appointment of	3
compensation	3
duties of	3
may administer oaths	29
may enter brewery, distillery, &c	20
may examine persons, books, &c	3
Agreement, stamp duty on	102
Agricultural tool makers peddling their own wares exempt from peddler's license	45
Alcohol made from spirits on which duty has been paid exempt	69
Ale. (See Beer.)	
Allowance. (See Drawback.)	
Annual list, tax omitted from, to be returned in special list	9
Apothecaries, when exempt from license tax	46
license of	46
wholesale and retail dealers, who have taken license therefor, not required to take license as	46
Appeals, notice of, to be given	8
prior to hear and determine	8
to be made in writing	9
not to be allowed after list transmitted to collector	8
assessment not to be increased on, without five days' notice	9
witnesses may be summoned on hearing of	9
fees of witnesses on	9
Appropriation for expenses of carrying law into effect	112
Architects and civil engineers, license of	48
Attorneys, license of	48
Assessors, appointment of	3
to divide their districts into assessment districts	4
may change subdivisions	4
with approval of Commissioner, to appoint assistants	4
vacancy in office of, who to act	4
oath of	4
and assistants, regulations to be binding on	5
may summon delinquents before them	6
and assistants may enter upon premises	6
office to be open during business hours	10
penalty for neglect, fraud, or extortion	10
salary and commissions	10
assistant, to forward copy of record of tobacco permits to assessor	54
assistant, to serve summons	6
to enforce such writ by attachment for contempt	6
or assistants, in case of false and fraudulent return to add 100 per cent	7
in case of refusal or neglect, except in case of absence from State, to add 25	7
per cent	7
in case of sickness or absence to allow further time	7
to make list of property liable to tax when no owner or agent in his district	7
to send lists returned of property not within his district to assistant assessor of district where	7
property is situated	7
to return such list to assistant assessor sending it	7
to make assessment on such list	8
to make annual, monthly, and special lists	8
to arrange in two general lists	8
may estimate value of manufactures	52
may add 50 per cent	52
to advertise time and place of hearing appeals	8
to hear and determine appeals	8
to summon witnesses and require production of books	9
to tax fees of witnesses on appeals	9
to make out lists of taxes, &c., payable	9
to furnish collector with such lists within ten days	9
to furnish special list when annual list is incomplete or imperfect	9
compensation not to exceed \$4,000	10
chief clerk of, may administer oaths	41

	Page.
Assessor's assistant's compensation, \$4 per day, &c.....	11
penalty for demanding or receiving any part of assistant's compensation.....	12
additional compensation in certain States, &c.....	11
assistants' bills to be approved by assessor, and paid by collector.....	12
allowance for clerks and rent.....	11
to be allowed for stationery, &c.....	11
penalty for fraud in appointment of assistant.....	12
and assistants, how paid.....	12
assistants' bills wrongly approved to be deducted from pay of.....	12
may enter brewery, distillery, &c.....	20
may appeal to Commissioner.....	12
may administer oaths.....	29
assistant, appointment of.....	4
oath of.....	4
settlement of accounts of.....	13
to canvass district.....	5
to make list for persons disclosing.....	5
to keep record of permits granted.....	54
to leave notice for absent party.....	6
to make list of property of non-resident.....	7
to make alphabetical lists of residents and non-residents.....	8
penalty for neglect, fraud, or extortion.....	10
compensation of.....	10
to be allowed for stationery, &c.....	11
to make out accounts monthly.....	12
to proceed through respective districts.....	5
to charge for ten hours as a day.....	12
to make list of owners and value of property.....	5
may enter brewery, distillery, &c.....	20
to make return, in case of failure of party liable.....	6
may administer oaths.....	29
lists or returns to be made to.....	5
or assistant, to estimate amount of circulation, deposit, and capital in case of neglect to return, and certify same to Commissioner.....	14
to enter upon premises in case of neglect.....	6
Auctioneers, license of.....	45
may transact business in any place.....	38
to pay tax on sales.....	70
to make returns.....	70
may employ other persons, when.....	40
not to sell at private sale.....	40
may sell the goods of a licensed dealer.....	40
Auction sales, duty on.....	70
Auditors of the Treasury to require evidence from paymasters and disbursing officers that salary tax has been paid.....	86
Awnings, duty on.....	61
B.	
Bags, duty on.....	61
Banks, circulation, duty on.....	76
average amount of deposits, duty on.....	75
capital, duty on.....	75
dividends and addition to surplus, duty on.....	83
profits, duty on.....	83
and bankers to make return of capital, &c., to assessor, and duplicate to Commissioner.....	76
to pay duties to Commissioner.....	76
proceedings in case of neglect.....	76
lien upon property of.....	15
to exhibit books, &c., to collector or deputy.....	15
tax now due to be collected in same manner.....	14
national or State, tax on bills of State banks.....	77
national, preference in organization of.....	77
national, exempt from duty on deposits.....	76
duty on average amount of capital stock.....	75
capital of, consisting in United States securities.....	76
duty on amount of circulation beyond the average.....	76
amount of its own notes in circulation for preceding half year.....	76
return of amount of notes, &c., issued, to be made to assessors.....	76
neglecting to make dividends or additions to surplus funds.....	84
where surplus of, is divided, which has heretofore paid tax.....	84
State, converted into national, capital thereof assumed to be as before conversion.....	77
circulation thereof free of taxation, when reduced to amount not exceeding five per cent.....	77
to pay tax of ten per cent. on notes in circulation after July 1, 1866.....	77
may apply to become national banks.....	77
Bankers, doing business as brokers, duty on sales of.....	70
license of.....	40
not required to take license as brokers.....	42
definition of.....	40
Barytes, sulphate of, duty on.....	60
Beer, lager, ale, &c., duty on.....	35
tax on, to be paid by owner, &c., of brewery.....	35
fractional parts of barrel of.....	35
in bottles.....	35
forfeited for neglect to make returns of.....	36
Beer, seizure of, to be made in thirty days.....	37
proceedings in case of forfeiture of.....	37
duties on, to be paid at the time, or ten per cent. added.....	37
lien on, for duties.....	37

	Page.
Benzine, no drawback on	107
Benzole, no drawback on	107
Beverages, duty on	35
Bibles, peddlers of, exempt	45
Bill of exchange, stamp duty on	102
Bill of lading, stamp duty on	103
Bill of sale of vessel, stamp duty on	103
Bill-heads, cards, and circulars, duty on	60
Billiard-rooms, license for	47
Billiard-tables, annual tax on	71
Block, for a vessel, subject to duty	61
Bond, stamp duty on	103
Bonded warehouse, may be provided by distiller, or coal-oil distiller	33
spirits, coal-oil, and naphtha may be stored in	33
duties to be paid before removal from	33
to be in charge of public officer	33
expenses to be borne by owner	34
fees, same as charged for like services in custom-house	34
medicines, &c., may be manufactured in, for exportation	100
tobacco, snuff, and cigars may be stored in	55
(See Proprietary articles.)	
spirits, coal-oil, and naphtha may be withdrawn from, for redistillation	34
spirits, coal-oil, and naphtha may be withdrawn from, on payment of duties	34
spirits, coal-oil, and naphtha may be withdrawn from, for exportation	34
labor in, to be performed by owner under supervision of officer	34
manufacturer of medicines, &c., to give bond before he can manufacture in	100
spirits, oil, or naphtha may be transported from one to another	33
Bonds, transportation, concerning	33
to be executed to remove spirits, &c., from warehouse	33
Bonnets, tax on	64
Books, magazines, &c., duty on	60
Boots and shoes, tax on	64
Bowling alleys, license for	47
Brandy distilled from grapes, duty on	32
from apples and peaches, duty on	32
Brass, duty on	63
rolled, duty on	63
Bread and bread-stuffs, exempt	69
Brewers, duties a lien on distillery, &c.	37
to keep a record of number of barrels made and sold	35
to render accounts monthly	35
in case entries not made by brewer, &c.	36
accounts to be verified by oath	36
mode of reckoning fractions of a barrel	35
entries in book to be verified by oath monthly	36
may remove beer, &c., to another district	36
to render duplicate return to collector	35
penalty for false returns, &c.	36
penalty for neglect to furnish account and duplicate	37
license of	43
to pay duties	36
penalty for default of payment	37
penalty for neglect to make entry in books, &c.	36
Brick, draining tiles, &c., duty on	61
Bridges, toll, tax on gross receipts	73
when gross receipts do not exceed, &c., exempt	73
return of gross receipts of, to be made monthly	75
payment of duty on, to be made to collectors	75
penalty for evading payment	75
Brokers, license of	42
definition of	42
bankers not subject to license as	42
to pay duty on sales	70
to pay duty on sales of merchandise	70
to pay duty on sales of stocks	70
(See pawnbrokers, land-warrant brokers, cattle brokers, produce brokers, commercial brokers, and custom-house brokers.)	
Broom manufactures, not required to take additional license to peddle their own wares	45
Builders and contractors, license of	48
Building stone, rough, exempt	69
hewn, duty on	61
Bullion, duty on	67
to be stamped by assayer	67
not to be sold nor used unless stamped	67
used in the manufacture of silver ware exempt	69
silver, rolled or prepared for plater's use exclusively, exempt	69
Burning fluid, exempt	69
Butchers, license of	46
Butter, exempt	69
Calfskins, duty on	63
Canals, duty on receipts of	72
monthly return to be made of	75
bonds, duty on interest on	83
dividends and surplus gains, duty of	83
Candles, duty on	57
Candy, sugar, duty on	59
Capital, in banking institutions, duty on	75
Caps, duty on	64

C.

Page.

Cards and circulars, duty on.....	60
Carriages, annual tax on.....	71
Carpenters, practical, exempt from licence as architects.....	48
Cashier, salary of.....	3
bond of.....	3
duties of.....	3
of internal revenue, appointment of.....	3
Casbia, ground, duty on.....	59
Cattle, slaughtered for one's own consumption, exempt.....	72
list of, to be rendered to assistant assessor.....	72
duty on.....	72
when slaughtered for hides, exempt.....	72
brokers, license and definition of.....	42
may transact business in any place.....	38
not to act in partnership.....	40
Cement, tax on Roman.....	61
Certificate, stamp duty on.....	103
Charcoal, exempt.....	69
Charter party, stamp duty on.....	103
Checks, stamp duty on.....	102
Cheese, exempt.....	69
Chemical productions, uncompoundd, duty on.....	60
Chocolate and cocoa, prepared, duty on.....	59
Cigarettes, duty on.....	65
Cigars, cheroots, and cigarettes, duty on.....	65
to be packed in boxes or bundles.....	66
may be sold before packing and inspection, when.....	66
purchaser to pack in boxes and have them inspected.....	66
known as cheroots.....	65
manufacturer to make return and pay duties, unless removed to bonded warehouse.....	66
penalty for neglect.....	66
penalty for purchasing from any person not holding permit.....	56
to be inspected.....	55
when sold without inspection marks, to be forfeited.....	56
no drawback on.....	107
Cigar-maker to take out a permit.....	65
permit to be indorsed by assistant assessor before working in another district.....	68
to keep an account of cigars made.....	66
to make monthly return.....	66
penalty for working without permit.....	66
penalty for employing, who has no permit.....	67
(See Tobacco manufacturers.)	
Circulation issued by banking institutions, duty on.....	76
Circusses, license of.....	47
duty on receipts of.....	74
monthly return to be made by.....	75
Civil engineers, license of.....	48
Claim agent, license of.....	44
special provision in places of less than 6,000 inhabitants.....	39
not to act in partnership.....	40
Clerks, allowance to assessors for.....	11
assessors' chief, may administer oaths.....	11
Clocks, time pieces, and clock movements, duty on.....	60
Cloves and clove stems, ground, duty on.....	59
Cloth, duty on.....	64
Clothing, made to order, duty on.....	64
ready-made, duty on.....	64
Coals, duty on mineral.....	57
Coal illuminating oil, duty on.....	58
oil, no drawback on.....	107
distillers, license and definition of.....	43
subject to all the provisions applicable to distillers of spirits.....	55
when refined, may be exported without payment of duties.....	34
Coffee, ground, and all substitutes for, duty on.....	59
Cocoa, duty on.....	59
Coke, exempt.....	69
Collection district.....	3
President may alter.....	3
Collectors, appointment of.....	3
to appoint deputies.....	4
bond of.....	4
may be renewed, strengthened, and increased.....	4
and deputies, regulations to be binding on.....	5
to pay bills of assistant assessors.....	12
to take bonds of deputies.....	5
salary and commissions of.....	12
to be allowed for stationery, &c.....	12
to sign triplicate receipt for lists.....	13
to advertise when taxes are payable.....	13
to make demand for taxes in annual and monthly lists.....	13
may purchase property for the United States.....	15
settlement of accounts of.....	13
additional allowance in certain cases.....	13
to keep record of sales of real estate.....	17
may transmit lists to other collectors for collection.....	18
to transmit monthly statements of collections to Commissioner.....	18

	Page
Collectors, to be charged with taxes received for, &c.....	19
to be credited with payments, &c.....	19
falling to account for moneys, how proceeded against.....	19
penalty for extortion by.....	20
may enter brewery, distillery, &c.....	20
may devolve duties on deputy in case of disability.....	21
to sue for fines and penalties.....	21
bill of sale given by, to be prima facie evidence.....	23
may administer oaths.....	29
to prosecute for fines and penalties.....	111
to act as disbursing agents.....	111
deputy, appointment of.....	4
to give bonds.....	4
duties and powers of.....	4
penalty for extortion by.....	20
may enter brewery, distillery, &c.....	20
to act as collector in case of vacancy.....	21
secretary may designate which to act.....	21
bond to be available to heirs, &c., of collector.....	21
may administer oaths.....	29
after June 30, 1865, to pay gross receipts into treasury daily.....	2
certificate of such payment to be furnished to Commissioner.....	2
time may be extended in certain cases.....	2
directed to act as disbursing agents, to give bonds as such.....	112
expenses of assessment and collection of revenue to be paid by.....	112
to collect taxes and render final account as often as required.....	19
to be credited with taxes of persons absconded or insolvent.....	19
proof in such cases.....	19
penalty for refusing to admit.....	20
may enter at night when open.....	21
penalty for obstructing.....	21
in case of death, who to act.....	21
not to be allowed for fees of attorney employed, unless authorized by Commissioner.....	22
may seize goods held by any person with intent to evade law.....	23
may deliver such goods to the United States marshal of the district.....	24
goods so seized liable to perish, &c., may be sold on application to assessor.....	24
to make return of proceedings to Commissioner.....	13
may distrain for taxes due from manufacturers of tobacco.....	55
may seize and sell lands in other districts.....	17
to render account of charges incurred in sale.....	16
one to be designated in certain ports to have charge of all matters relating to exportation.....	108
to take possession of property taxed, when no owner or agent in possession.....	17
to advertise and sell the same.....	18
tax of person not within district, or who has no property there, to be transmitted to collector of district where such person resides or has property, and collected.....	18
Commercial brokers, license and definition of.....	43
Commissioner of Internal Revenue, appointment of.....	1
salary of.....	1
duties and powers.....	1
to prescribe forms, &c.....	1
to contract for printing, when.....	1
to pay over money daily.....	1
auditing of accounts of.....	1
bond of.....	2
to credit collectors with taxes of insolvent persons.....	19
may authorize employment of counsel.....	22
may refund taxes illegally collected.....	22
may compromise suits.....	22
to make regulations for allowance of loss of spirits and coal-oil by leakage.....	33
may grant permit to hold lottery for charitable purposes.....	78
may prescribe district in which tax shall be paid in certain cases.....	80
may compound succession duties in certain cases.....	92
may commute succession duties in certain cases.....	92
may relieve assessors of forfeitures.....	10
may make regulations rendered necessary by alteration of revenue laws.....	110
may review cases of forfeiture.....	51
to render monthly account to Treasurer.....	1
Secretary and Comptroller may inspect moneys in his hands.....	2
to determine fees, &c., in cases of distraint, &c.....	15
to prescribe regulations with reference to deposit.....	19
to determine upon proof or certify facts to Comptroller in abatement of taxes.....	19
may frank official letters.....	1
decision of, on appeal, to be final.....	12
not to receive payment of moneys due to United States for duties.....	2
to provide cotton marks, hydrometers, stamps, dies, &c.....	1
copy of each account when settled to be sent to Secretary.....	2
Deputy, salary of.....	2
duties of.....	2
Commissioners, to inquire and report as to taxation.....	113
appointment of.....	113
compensation of.....	13
Concerts, entertainments, &c., when exempt from duty.....	74
Concert halls, license of proprietors of.....	46
Confectioners, license of.....	44
when exempt from license.....	44

	Page.
Consuls of foreign countries exempt from income tax	111
Contractors, license of	48
Contracts, stamp duty on	103
articles made under	69
Conveyancers, license of	45
not to act in partnership	40
Conveyances, stamp duty on	103
Copper, ingots, pigs, or bars, duty on	63
rolled, duty on	63
Cosmetics, stamp duty on	106
Cotton, to be marked	111
Cotton, duty on	64
raw and unmanufactured, no drawback on	107
arriving from insurrectionary districts, to be assessed	111
sold on account of government, exempt	111
tax on, how to be collected	111
Counsel, Commissioner may authorize employment of	22
Custom-house brokers, license of	43
Credit, claim for, not admitted unless presented to the treasury	28

D.

Dealers in liquors, definition of wholesale, and license of	41
retail, and license of	41
retail, definition and license of	41
when exempt from license	41
both wholesale and retail, are not required to take additional license to sell tobacco	46
license of wholesale	41
wholesale, not authorized to act as commercial brokers	41
in liquors, not compelled to take additional license to sell other goods on same premises	41
and wholesale in liquors not required to take additional license as apothecaries	41
Deerskins, dressed or smoked, tax on	64
De novo proceeding	26
Dentists, license of	47
may transact business in any place	38
not to act in partnership	40
Depositories may be designated by the Secretary of the Treasury	19
Deposits in banking houses, duty on	75
Diamonds, duty on	63
Direct tax, when imposed, to be collected by internal revenue officers	23
house to be collected until Congress may order	110
Disbursing officers to withhold tax from salaries	25
auditors to require evidence from	26
Distilled spirits, duty on	30
a lien on the distillery and on the land	31
to be estimated on the basis of first proof	31
where used in manufacture of vinegar or acetic acid to be collected on basis of actual proof	31
first-proof defined	31
duty on, to be paid before removed from warehouse	33
casks containing, to be marked by the inspector	32
penalty for fraudulent use of casks so marked	33
may be stored in bonded warehouse	33
to be inspected before used or removed	32
brandy distilled from grapes, duty on	32
may be removed under bond	34
Commissioner to make allowance for loss by leakage and redistillation	33
may be exported without payment of duty	34
may be withdrawn from warehouse for redistillation	34
and vessels containing the same, forfeited in certain cases	36
proceedings to enforce forfeiture	37
in sales of, a gallon to be taken to be a gallon of first-proof	31
duties to be paid on all not removed to bonded warehouse	32
Distillers to obtain license	29
to give bond	29
application for license must give details	30
to keep a record of spirits made, sold, &c	29
to render tri-monthly returns	30
making less than 150 barrels per year to render monthly returns	32
to pay duties on spirits not removed to bonded warehouse	32
may provide bonded warehouse	33
entries in book to be verified by oath	34
penalty for false returns, &c	36
penalty for default of payment	37
license and definition of	43
chemists and druggists exempt from license under certain circumstances	43
condition of bond. (See Coal-oil distillers)	29
to pay duties at time of rendering account	30
to state capacity of stills, &c., in application for license	30
book to be open to inspection	32
to keep account of grain, &c., used	32
to pay duties to collector	30
warehouse in custody of collector	33
oath in case entries not made by distiller	34
Distraint, proceedings in case of	14
to be made by collector	14
notice to be given before sale	14
goods to be restored on payment	15

	Page.
Distrain, property exempt from	15
disposition of surplus when property is sold	15, 17
property may be purchased for the United States	15
proceedings when property is not divisible	15
real estate may be seized when no goods are found	16
notice of sale of real estate	16
proceedings on sale	16
may be made on lands not in the district	17
deputy to return statement of all proceedings to collector	17
record of sales to be kept	17
Distributive shares. (See Legacies.)	
Districts, limitation of number	4
additional, in California	4
Dividends, duty on	81
Dog skins, duty on	63
Drawback to be allowed on manufactures exported	107
certificate of, may be taken in payment of duties	108
penalty for fraudulent claim for	108
not to be allowed on manufactured tobacco, snuff, and cigars	107
not to be allowed either before or after spirits, &c., are placed in bonded warehouse	34
on cotton goods	108
no claim for less than \$10 allowed	108
regulations for, to be prescribed by Commissioner	108
Duties to be paid daily into the treasury	2
unpaid, how to be collected	50
articles exempt from excise	69
penalty for non-payment of	50
to be a lien on property of manufacturer	50
to be paid by manufacturer	50
on manufactures to be paid monthly	50
prescribed by section 94	57
increased one-fifth, or twenty per cent	67

E.

Eating-house keepers require license to sell liquors, but not confectionery	44
Eating-houses, when exempt from license tax	44
license of	44
Emeralds, duty on	65
Embezzlement, evidence of	27, 28
Engines, steam, duty on	63
Engravers, productions of	61
Entries to be made of public moneys received or paid out	27
Entry, stamp duty on	104
Essences, stamp duty on	106
Essential oils, duty on	15
Exemptions from distraint	60
license tax	49
excise duty	69
stamp duty	97
increase of excise duty	67
Exhibitions, license for	47
Express business, duty on gross receipts of	75
monthly return to be made of	75
persons doing, license of	48
payment to be made to collector	75
Exportation and drawback, officer may be appointed to superintend at any port	108
books, papers, and documents in relation thereto, to be delivered to collector	108

F.

Fare, where increased duty involves a fraction of one cent, may be increased one cent	73
Felted fabrics, duty on	64
Felony to use, loan, or deposit in bank, &c., public money	27
Fermented liquors. (See Beer.)	
Ferry-boats, duty on gross receipts of	75
monthly return to be made by	75
payment to be made to collector	75
Fifth Auditor to examine accounts of Commissioner	1
Fines and penalties, how recovered	21
to be paid to collectors	21
Finishers of certain articles regarded as manufacturers	65
Fish, in cans	60
peddlers, license of	46
Flax, prepared for textile or felting purposes, exempt	69
Flour exempt	69
Foreign insurance agents, license of	45
Foreign and domestic goods purchased for use of United States on same footing as to tax—duty free	69
Forfeiture of articles held with intent to defraud the revenue	23, 24
when, by whom declared	23
parties interested in	51
one moiety to informant, and one moiety to United States	22
to be recovered by collector	21
cases may be reviewed by Commissioner	51
if wrongly declared, how to proceed	51
before declared, amount of duties to be ascertained	52
certain articles may be sold before declared	52

	Page.
Forfeiture, sales to be made at auction	59
Franking privilege extended to Commissioner of Internal Revenue	1
Fraud, certain cases of	23
or collusion, where occurs in return of rental, penalty for	44
Fruits, preserved, duty on	60
Funds, payment in other, deemed a conversion	27
Furniture, duty on	61
Furs, duty on	64
G.	
Garden seeds, producers of, not required to take additional license for peddling their own goods	45
Gas, duty on	58
may be charged to consumer	58
companies, where competing, to pay the highest rates	58
fitters, license of	48
Gift enterprises, license for	47
Ginger, ground, duty on	59
Gloves, duty on	64
Glue and cement, duty on	60
and gelatine, duty on	60
Goat skins, dressed in the rough, duty on	63
finished, duty on	63
Gold. (See Bullion.)	
Gold foil, duty on	60
leaf, duty on	60
watches, annual tax on	71
Goods manufactured on commission	50
Gunpowder, duty on	59
Goods may be purchased for use of United States duty free	69
Gypsum exempt	69
H.	
Hats, duty on	64
Headings for casks, exempt	69
Hog skins, finished, duty on	63
dressed in the rough, duty on	63
Hogs slaughtered, duty on	72
Hollow ware, duty on	62
Hoop-skirts, certain materials for, exempt	69
Horse skins, dressed in the rough, duty on	63
finished, duty on	63
Hoops exempt	69
Horse-dealers	42
may be livery-stable keepers without additional license	42
livery-stable keepers may be, without additional license	42
license and definition of	42
may transact business in any place	38
not to act in partnership	40
Hotel-keepers' license, mode of estimating	44
Hotel keepers to have separate license for the sale of liquors	44
may sell tobacco without additional license	46
Hydrometers may be adopted by the Secretary of the Treasury	31
I.	
Income tax	80
foreign consuls exempt from	111
deductions to be allowed from	81
party may declare amount of, under oath	82
from United States securities to be taxed at same rate as other income	81
Income, when salary of person in United States service does not exceed \$600	82
duty of guardians, trustees, &c., to make return	82
duties on incomes to be levied May 1, and paid on or before June 30, each year until 1870, inclusive, and no longer	83
duties upon dividends of life-insurance companies	81
duty of five per cent. on dividends of certain companies, and on undistributed earnings, &c.	84
rent paid may be deducted	81
interest on notes, if good and collectible, to be considered	81
gains from purchase and sale of stocks, &c., to be considered	81
products of farm, when sold, to be considered	81
salary or pay received from United States for services, above \$600, to be deducted	81
profits on sales of property upon investments made within the year to be considered	81
Income of 1863, special duty of five per cent. on	113
to be collected October 1, 1864	113
Secretary of the Treasury authorized to make rules to enforce collection of	114
no deductions for dividends or interest received, &c.	114
Increasing of values deemed manufacturing	69
duty on	68
Injury to person or property of revenue officers	25
Indorsement on negotiable instrument exempt	97
Inn-keepers. (See Tavern-keepers.)	
Inspection of spirits before used or removed	32
Inspectors, appointment of, in assessment districts	3
duties and powers of	3
compensation of	3
may enter brewery, distillery, &c.	20
may administer oaths	29

	Page
Inspectors of spirits, coal-oil, &c., to be appointed by the Secretary of the Treasury	33
to take an oath.....	33
fees to be paid by the distiller, &c.....	32
of tobacco, snuff, and cigars, to give bond.....	56
penalty for obstructing.....	32
penalty for purchasing or selling cask with inspector's marks.....	33
penalty for changing mark.....	33
of spirits, &c., to mark the packages inspected.....	32
penalty for fraudulent marking.....	33
to make return of spirits inspected.....	32
Insolvents—debts due to United States shall be first paid	29
Insurance agents, domestic, license of	45
foreign, license of.....	45
brokers, license of.....	49
companies, duty on gross receipts of.....	75, 74
dividends and surplus gains.....	83
payments to be made to collector.....	75
policies, stamp duty on.....	104
return of gross receipts to be made monthly.....	75
Insurrectionary districts, how collections to be made in	23
Intelligence-office keepers, license of	45
Irrepleviable, property held by officer under authority of revenue law	25
Interest on bonds, &c., duty on	81
Inventory, items to be stated in	54
to be furnished by manufacturers of tobacco.....	54
Iron, duty on	62
in bloom, slabs, or loops.....	62
railroad.....	62
rerolled.....	62
advanced beyond blooms, &c.....	62
band, hoop, and sheet.....	62
coatings of, for bridges, &c.....	62
not otherwise provided for.....	62
pig.....	62
J.	
Jacks, license of	47
Japan, duty on	60
Jewelry, peddlers of, license for	45
duty on.....	65
Jugglers, license of	47
Judgment to be rendered at return term, except in certain cases	23
Jurisdiction of circuit courts	25
K.	
Kidskins, dressed in the rough, duty on	63
finished, duty on.....	63
Knitted fabrics, duty on	64
L.	
Lager beer, (See Beer)	
Land-warrant brokers, license and definition of	42
special provisions in places of less than 6,000 inhabitants.....	39
Lard oil, duty on	57
Laths, exempt	69
Lawyers, license of	47
may transact business in any place.....	38
not to act in partnership.....	40
Lead, ingots, pigs, or bars, duty on	63
sheet, pipes, and shot, duty on.....	63
white, duty on.....	60
Lease, stamp duty on	104
assignment of, stamp duty on.....	104
Leather, patent, enamelled, and japanned, duty on	63
oil-dressed, duty on.....	64
tanned in the rough, duty on.....	64
curried or finished, duty on.....	64
Legacies, beneficial interest in, persons entitled to	86
duty on.....	86
passing to husband or wife, exempt.....	87
administrators, executors, &c., to pay.....	87
tax to be a lien for twenty years.....	87
return to be made under oath.....	87
persons having charge of records relating to, must exhibit same at request of assessor.....	88
administrators, executors, or trustees to make return.....	87
Licenses to be procured for business, trade, or profession	37
application to be made to the assessor.....	37
to be issued by collectors.....	38
penalty for doing business without.....	38
conditions of.....	38
must be exhibited on demand of revenue officer.....	38
must be taken for each place at which business is carried on.....	38

	Page.
Licenses may be transferred or assigned.....	39
must be taken for each pursuit.....	39
not to relieve the holder from State laws.....	40
not required in certain cases where annual receipts less than \$1,000.....	49
to be re-assessed where rate of tax is increased.....	49
to be re-assessed when understated.....	49
mode of estimating.....	41
mode of obtaining.....	37
in certain case, one license may embrace business of land-warrant broker, claim agent, and real-estate agent.....	-39
auctioneer cannot transfer his, nor employ another person.....	40
shall not prevent States from imposing license duties.....	40
business in the place specified in.....	38
procured in one State does not authorize exhibitions in another.....	47
Lime, duty on.....	61
Linseed oil, duty on.....	57
Lists, persons liable to taxation to make.....	5
to be verified by oath.....	5
regulations, &c., in regard to, binding on all persons.....	5
assistant assessors to make where parties fail, but disclose property.....	5
persons absent to make in ten days after notice.....	6
party liable to attachment for refusing to appear or testify in regard to.....	6
assessor to make in case of refusal.....	6
false or fraudulent, add 100 per cent.....	7
owner or person having care of property may make, and return.....	7
to be taken with references to day fixed by act.....	8
assessors to make and deliver to collectors.....	9
imperfect or incomplete, may be corrected in special lists.....	9
collectors to be charged with amount of.....	19
persons neglecting to make, or making fraudulent return, to be summoned before assessor.....	6
proceedings on failure to obey summons.....	6
penalty for fraudulent.....	7
for neglect or refusal to make.....	7
in case of absence or sickness, further time allowed.....	7
of taxable property of non-resident.....	7
of property in another district may be made by owner in district where he resides.....	7
in such case to be transmitted to other district.....	7
annual, monthly, and special.....	8
of residents, alphabetical.....	8
of non-residents, alphabetical.....	8
to be returned by assistants in thirty days.....	8
annual, to be advertised.....	8
to be open for inspection.....	8
time and method for assessors to make.....	9
separate, of non-residents' property.....	9
to be transmitted to proper assessor.....	9
to be receipted for by collector.....	13
Lithographers, productions of, duty on.....	61
Livery-stable keepers may deal in horses without further license.....	42
license and definition of.....	42
Lotteries, duty on gross receipts of.....	77
monthly return to be made.....	77
penalty for default or non-payment.....	78
for charitable purposes may be exempted by Commissioner.....	78
tickets to be stamped.....	78
additional penalty for sales of, without license.....	78
purchasers may recover twice the amount paid.....	78
Lottery-ticket dealers, license and definition of.....	42
to give bond before license issues.....	42
penalty for doing business without license.....	79
must obtain license, and keep just and true account.....	79
M.	
Magazines, duty on.....	60
Manufactures and productions subject to duty.....	49
duties to be a lien in favor of the United States.....	50
proceedings when duties are not paid.....	50
collector to take possession of premises.....	51
goods to be forfeited and sold.....	51
assessor may assess duties on failure to make return, and add penalty.....	52
to be estimated at average value in certain cases.....	53
sales of, deductions allowed.....	53
consigned to commission merchants.....	53
duty to be collected only on excess of \$600 in certain cases.....	57
value of, duty on.....	57
duties on increased value in certain cases.....	57
not otherwise provided for.....	57
form of return.....	52
value to be determined by sales.....	52
freight and commissions may be deducted.....	53
where the annual product is less than \$600, exempt.....	57
used or consumed by the manufacturer, subject to duty.....	57
made under contract entered into before passage of act.....	69
debts accruing from sale of, in fraud of the revenue, to be void.....	112
made before July 1, 1864, duties on.....	109
Manufacturers, license of.....	45

	Page.
Manufacturers may sell goods at principal office in certain cases	49
place of manufacture	49
to give notice on commencing business	49
to make monthly returns	50
to pay duties within ten days after 20th of each month	50
when goods are made for other parties to have a lien on the same for the tax	50
penalty for neglect to make return	52
of tobacco shall make to assessor statements, &c.	53
of tobacco, snuff, or cigars, before licensed must give bonds to United States	56
may collect duties of owners in certain cases	50
penalty on, for non-payment of duties	50
shall return amount of sales	52
shall state deductions claimed	52
duties to be paid by	50
tin-foil, amount of	55
of tobacco fraudulently marking box, &c.	56
to furnish inventory to assistant assessor	54
to furnish copy of entries	55
to verify statement by oath	55
items to be stated by, in return	54
penalty on, for not obtaining permit	54
duties of	53
to obtain special permit	53
shall give notice of change or removal	53
to furnish statement to assistant assessor	53
returns of, must state items	54
deemed the parties in interest in case of forfeiture	51
Malt, exempt	69
Manifest, stamp duty on	104
Marble and other monumental stones, duty on	61
in block, unwrought, &c., exempt	69
Marshal to take delinquent officer into custody	26
Masts, spars, and blocks, duty on	61
Matches, stamp duty on	107
imported, to be stamped before sale	101
may be removed from place of manufacture to bonded warehouse	101
no drawback allowed on	101
Meal, exempt	69
Measurers' returns, stamp duty on	104
Meats, preserved, duty on	60
Medicines, written recipe or prescription of physician, exempt	99
(See proprietary articles.)	
compounded according to formulas in pharmacopœias and dispensaries, exempt from stamp duty	99
Milk, concentrated, exempt	69
Miners, license of	48
Mineral waters, duty on	61
Molasses, duty on	59
sirup of, duty on	59
Mortgage, stamp duty on	104
Museums, duty on receipts of	74
monthly returns to be made by	74
Mustard, ground, duty on	59
Mustard-seed oil, duty on	57
N.	
Naphtha, known as gasoline, duty on	58
no drawback on	107
Newspapers, not regarded as manufactures, and exempt	69
peddlers of, exempt	45
Non-residents, property of, to be assessed	7
separate list to be made	8
collector may seize and sell property	18
collector may transmit list to other districts	18
O.	
Oil, coal illuminating, duty on	58
Oil, animal and vegetable, duty on	57
essential, duty on	60
whale and fish, exempt	69
mustard seed and linseed	57
Operas, duty on receipts of	74
monthly return to be made by	74
Original contract to be produced in certain cases	28
P.	
Paints and painters' colors, duty on	60
Pamphlets, duty on	60
Paper of all descriptions, duty on	60
tarred for roofing	60
Paraffine, exempt	69
Parasols, duty on	60
Partnerships may act under one license, when	40
Passage tickets, stamp duty on	105

	Page.
Passports, duty on.....	74
Passboard, duty on.....	60
Patent agents, license.....	44
not to act in partnership.....	40
Patent right dealers, license of.....	44
Pawnbrokers, license and definition of.....	42
Paymasters to withhold tax from salaries.....	85
auditors to require evidence from.....	86
Payment of salaries, &c., to be made out of accruing taxes.....	110
Peddlers, license of.....	45
may transact business at any place.....	38
officer may seize horse, wagon, or bundle, on failure to produce license.....	39
proceedings in case of seizure.....	39
not to be licensed unless enrolled or regularly exempted.....	45
not to act in partnership.....	40
of shell and other fish, license of.....	46
Penalty for neglect to pay tax when due.....	14
for neglect to make return.....	7
for obstructing revenue officer.....	21
to be divided between government and informer.....	22
to be paid to collectors.....	23
to be additional to other penalties in certain cases.....	24
for failure to comply with provisions of section 82.....	52
Pepper ground, duty on.....	59
Perfumery, stamp duty on.....	106
(See proprietary articles.)	
Perjury, false swearing to be deemed.....	22
Permit, amount to be paid for.....	54
to be taken by tobacco manufacturer.....	53
to be taken by cigar maker.....	65
fee for, to be paid to assistant assessor.....	65
Petroleum, duty to be paid in ten days after account rendered.....	68
a lien on, as well as on buildings, &c.....	68
crude, duty on.....	68
account of, removed for consumption, sale, or storage, to be kept by owner.....	68
in duplicate, on number of barrels, to be rendered.....	68
books to be open to inspection of officers.....	68
returns to be made tri-monthly.....	68
Physicians and surgeons, license of.....	47
may transact business in any place.....	38
not to act in partnership.....	40
what constitutes.....	47
Photographers, license of.....	46
Photographs, copies of engravings, &c., duty on.....	61
stamp duty on.....	107
(See Proprietary articles.)	
Pianos and musical instruments, annual tax on.....	71
Plectles, duty on.....	60
Pinento, ground, duty on.....	59
Plus, duty on.....	60
Plate of gold and silver, annual tax on.....	71
Plaster, exempt.....	69
Playing cards, stamp duty on.....	107
(See Proprietary articles.)	
Plumbers and gas-fitters, license of.....	48
Porter. (See Beer)	
Power of attorney, stamp duty on.....	105
Powder, manufacturers of, not required to take additional license to peddle.....	45
Printers' ink, exempt.....	69
Precious stones, duty on.....	65
Probate of will, stamp duty on.....	105
Produce brokers, license and definition of.....	42
Profits, banks failing to declare dividends, to pay semi-annual duty on.....	84
Promissory notes, stamp duty on.....	102
Proprietary articles, &c., in Schedule C.....	106
stamps for, not to be used for other purposes.....	94
proprietors of, may furnish dies for stamp.....	95
mode of cancelling stamps on.....	95
commission allowed on stamps for.....	97
stamps spoiled or destroyed, allowance for.....	97
supplied to manufacturers of matches without prepayment.....	98
all provisions of act to extend to.....	99
penalty for forging or counterfeiting stamps on.....	95
selling articles without stamp.....	99
removing stamps from.....	99
forfeiture of, for attempt to evade stamp duties.....	99
medicines compounded according to formulas in pharmacopœias, &c., exempt.....	99
written recipe, or prescription of physician, exempt.....	99
medicines, &c., intended for export, may be manufactured in bonded warehouse.....	100
may be removed without stamps.....	100
articles used in such manufacture, exempt from duty.....	100
such warehouse to be in charge of officer.....	101
persons offering for sale, to be deemed manufacturers.....	101
persons selling, imported in original package, not liable to penalty.....	101
Prosecution of revenue officer begun in State court may be removed to circuit court.....	25
Protest, stamp duty on.....	105
Public moneys, provision for the safe-keeping of.....	26
Punishment for embezzlement.....	27

Q.

	Page.
Quicksilver, duty on	63
may be deposited in bonded warehouse	63
no drawback allowed on	63

R.

Railroads, duty on gross receipts of	72
monthly return to be made by	75
payment to be made to the collector	75
Railroad bonds, duty on, interest of	85
dividend and surplus gains, duty on	85
Real estate may be sold for payment of tax	16
method of sale	16
owners may redeem within one year	17
rate of interest to be paid	17
record of sales to be kept by collector	17
(See Successions.)	
Real estate agents, license of	44
special provision in places of less than 6,000 inhabitants	39
Record, how supplied, when not to be had from State court	26
Receipts, stamp duty on	105
Record of permits, copy of, shall be preserved by assistant assessor	54
forwarded to assessor by assistant assessor	54
Rectified wines, duty on	64
Rectifiers, license and definition of	43
Religious tracts, peddlers of, exempt	45
Renewal of instrument to bear same stamp as original	104
Remedies, prior legal, not to be impaired	29
Repairs, duty on, increased value from	61
Repeal of former acts	108
taxes already accrued not to be affected by	109
115th and 119th sections of act of July 1, 1862, to remain in force	109
by act of March 3, 1865	113
duty which has become due and has been or ought to be returned, not to be remitted	113
Rescue, attempt to, property, a misdemeanor	25
Replevin not to be against goods distrained	25
Retail dealers, license of	41
in liquors, license of	41
Returns, to be prescribed by Commissioner	50
Revenue agents, appointment of	3
officers to pay into treasury gross amount of all sums collected	2
officers failing to pay over moneys on demand, to be sued	28
Reviews, duty on	60
Rivets, duty on	62

S.

Sails, tents, shades, &c., duty on	61
Salaries of United States officers, tax on	85
Salaries, payment of prize money, to be treated as	86
of Commissioner of Internal Revenue	1
of deputy commissioner	2
of revenue agent	3
of collectors	12
of assessors	10
of cashier	3
of revenue officers, not to be deducted from moneys collected	2
of inspectors	3
Saleratus and bi-carbonate of soda, duty on	59
Sales, made with intent to evade the payment of tax, to be void	112
proceeds of, how disposed of	51, 112
Salt, duty on	61
Sarsaparilla waters, duty on	61
Savings bank, license	40
exempt from banker's license	41
dividends and surplus gains, duty on	83
Schedule A	71
B	102
C	106
Screws, duty on	60
Secretary of the Treasury may establish regulations where the law does not provide for collection	110
may allow additional compensation to assessors and assistants, in certain cases	11
may allow additional compensation to collectors, in certain cases	13
to assign clerks to office of Commissioner of Internal Revenue	1
may designate depositories for the public moneys	19
Seizure, notice of, to be given to Commissioner	51
cause for	53
Shades, duty on	61
Sheathing nettle, yellow, duty on	68
Shell or other fish, license of peddlers of	46
Sheep skins, dressed in the rough	61
finished	63
Sheep, slaughtered, duty on	72
for one's consumption, exempt	72

	Page.
Sheep for the pelts, duty on.....	72
list of, to be rendered to assistant assessor.....	72
Skins, dressed in the rough.....	63
finished.....	63
Shingles, exempt.....	69
Ships, &c., duty on.....	61
Shooks, exempt.....	69
Shot, duty on.....	63
Slackwater corporations' bonds, duty on, interest of.....	85
dividends and surplus gains, duty on.....	85
Slaughtered animals, duty on.....	72
Slate, duty on.....	61
Saufl, duty on.....	65
no drawback on.....	107
(See Tobacco.)	
Soap, soft.....	60
Castile, &c., duty on.....	60
fancy.....	60
Soda, bi-carbonate of, duty on.....	59
waters.....	61
Spelter, duty on.....	63
Spices, ground, duty on.....	59
Spars and masts, duty on.....	61
Spirits, distilled, duty on.....	30
no drawback on.....	107
no right conferred by act, to sell.....	41
Stage coaches, duty on receipts of.....	72
Stallions and jacks, license for.....	47
Stamp duties, former acts in force until August 1, 1864.....	93
official instruments issued by United States officers exempt from.....	94
see Schedule B.....	102
see Schedule C.....	106
exemptions from.....	106, 97
Stamps, record of instruments without, to be void.....	94
no instrument void for want of particular.....	94
proprietary, not to be used for other purposes.....	94
penalty for forging or counterfeiting.....	94
selling vellum, &c., with forged.....	94
knowingly using such.....	94
failure to cancel.....	95
issuing instruments without.....	96
may be affixed on payment of penalty and duty.....	96
where omitted by accident or mistake, penalty may be remitted.....	96
owners of proprietary articles may furnish designs or dies for.....	95
instruments not appropriately stamped cannot be used in evidence.....	98
penalty for preparing drugs, &c., for sale or consumption without.....	99
cannot be removed from articles in Schedule C when once affixed.....	99
cordials, &c., if not stamped, to be subject to regulations of Secretary.....	100
persons offering for sale articles in Schedule C regarded the manufacturer.....	101
moneys from sale of, to be paid into treasury.....	2
mode of cancelling.....	95
Commissioner may prescribe additional method.....	95
unstamped instruments to be invalid.....	96
bills of exchange drawn out of, but payable in, United States, to be stamped before acceptance.....	96
bounty and pension papers, exempt.....	97
insurance against accidental injury, exempt.....	97
certificates of measurement or weight of wood, coal, &c., exempt.....	97
deposit notes of mutual insurance companies, exempt.....	97
acknowledgment of deed, exempt.....	97
indorsement of negotiable instruments, exempt.....	97
warrant of attorney accompanying stamped bond or note, exempt.....	97
bond, or note and mortgage, but one stamp.....	97
Commissioner authorized to sell.....	97
commission allowed on sale of.....	97
allowance for spoiled or destroyed.....	97
manufacturers of matches may be supplied with, without prepayment.....	98
instruments may be presented to collectors, to decide on stamps required.....	98
heretofore issued not to be void if subsequently stamped.....	98
executed abroad to be used in United States to be stamped by party using.....	99
Commissioner to furnish to certain officers, for sale.....	101
may require bond of such officers.....	102
collector to supply deputies and sell to other persons.....	102
Starch, duty on.....	59
State law not to relieve persons from license duty.....	40
to include Territories and District of Columbia.....	113
process of attachment, &c., to continue in force.....	96
Stationery, blank books, and postage, assessors and assistants to be allowed for.....	11
collectors to be allowed for.....	12
Steam-engines, duty on.....	63, 61
Stay of proceedings in State court.....	96
Steamers and vessels furnishing food and lodging to passengers, license of.....	44
Steamboats, duty on gross receipts of.....	72
monthly return to be made.....	75
payment to be made to the collector.....	75
Steel, duty on.....	62
Stereotypes, productions of, duty on.....	61
Stoves, tax on.....	62
manufacturers, not required to take additional license to peddle their own.....	45

	Page.
Stone, building, duty on	61
monumental, duty on	61
Substitute brokers, license of	48
Substitutes, duty on	48
Succession, what constitutes	88
increase of benefit accruing by death to be deemed a	89
persons taking jointly	89
disposition of realty with reservation of benefit for life to be deemed	89
deed of gift to confer	89
duties on	89
devise of real estate to take effect presently deemed a	89
where interest passes by reason of draft, but one duty to be paid	90
if alienated before possession, duty to be payable, by whom	90
trust for charitable purposes in certain cases to be deemed	90
duty when payable	90
interest in moneys arising from sale of real estate to be deemed	91
personal property to be used in purchase of realty to be deemed	91
no allowance to be made for contingent incumbrance	91
duties to be repaid in certain cases	91
Secretary of the Treasury to refund	91
Commissioner may compound duties in certain cases	91
commute duties in certain cases	92
duty to be a lien for five years	92
separate assessment to be made on separate tracts	92
return to be made by successor	92
assessment to be made on default	93
expenses of assessment to be added	93
penalties for default	93
successor may appeal from assessment	93
"real estate" what included in the term	88
how duties to be collected	93
"successor and predecessor," who denoted by the terms	88
interests of successors in personal property subject to tax	91
when allowance to be made in succession for incumbrance	91
successor chargeable with duty only as he receives his	91
duty to be a first charge on interest of successor	92
successor to give notice to assessor or assistant of his liability to duty	92
successor failing to give notice or deliver account subject to penalty of 10 per cent.	93
Sugar, brown, not above No. 12, duty on	59
clarified, above No. 18, duty on	59
made into candy, duty on	59
refiners, duty on sales of	59
Summons and other writs, exempt, when	106
Suits in State courts may be removed to United States courts	25
Surgeons, license of	47
Swine, slaughtered, duties on	72
for one's consumption, exempt	72
list to be rendered to assistant assessor	72

T

Tapes cut for hoop-skirts, exempt	69
Tax, mode of assessment and collection to be prescribed by Secretary in certain cases	110
Telegraph companies, duty on receipts of	74
monthly return to be made by	75
payment to be made to collector	75
Textile fabrics, duty on	64
Tents, duty on	61
Theatres, duty on receipts of	74
monthly return to be made by	75
museums and concert halls, license of	46
payment to be made to collector	75
Thread, duty on	64
Tiles, draining, duty on	61
Timber, partially wrought and unfinished, exempt	69
Tin-foil, manufacturer or vendor of, to render statement when required by the assessor	55
Tobacco, not otherwise provided for	65
Tobacco, snuff, and cigars, domestic and imported may be transferred to bonded warehouse	55
may be removed from such warehouse to another	55
may be withdrawn for export or consumption	55
no drawback on	107
to be inspected	55
fees for to be paid by owner	55
manufactured upon commission	54
penalty for receiving from person who has no permit	54
snuff, and cigars, penalty for fraudulent marking, or attempt to evade duties on	56
to be forfeited if sold or possession parted with by manufacturer or importer	56
before inspection	56
account of, to be kept by inspector	56
penalty for purchasing or selling in fraud of the revenue	56
manufacturers of, to make additional statement	53
to take out permit	53
permit to be kept in a conspicuous place	53
to give information of change or removal	53
penalty for failure to take permit	54
record to be kept by assistant assessor	54
may secure tax of owner	5

	Page.
Tobacco, snuff, and cigars, manufacturers of, to furnish inventory annually	54
to keep books in form prescribed by Commissioner	54
to make return and pay duties monthly	55
to be licensed	56
to give bond before taking license	56
distrainment may be made on one day's notice	55
duty on	63
Tobacconists, license of	46
when exempt from license tax	46
Toll-road, ferry, or bridge, duty on gross receipts of	72
Ten, 2,000 pounds to constitute a	62
Transportation bonds, spirits, &c., to be inspected, &c., before removed under	33
to be removed under, to bonded warehouse	33
Trust companies' dividends and surplus gains, duty on	83
Turnpike companies' bonds, duty on interest on	85
dividends and surplus profits, duty on	85
Turpentine, spirits of, duty on	58
U.	
Umbrellas and parasols, duty on	60
Uncollectible taxes	19
United States, goods purchased for use of, exempt	69
V.	
Value of goods, how to be estimated	52
Varnish, duty on	60
Vegetables, preserved, duty on	60
Vessels paying tonnage duties exempt from tax on gross receipts	73
W.	
Water pipes, earthen and stone, duty on	61
Whiskey. (See Distilled spirits.)	
Washers, duty on	62
White lead, duty on	60
Wholesale dealers, license of	41
not for less amount than sales of previous year	41
Wholesale dealers in liquors, license of	41
Will, probate of, stamp duty on	105
Wine made of grapes, duty on	64
rectified or mixed, duty on	64
Witnesses may be summoned by assessor	9
Woodenware, manufacturers of, not required to take additional license to peddle their own wares	45
Writs, stamp duty on	105
of execution may be executed in any State	29
Y.	
Yachts, annual tax on	71
Yarn, duty on	64
Z.	
Zinc, oxide of, duty on	60