and fifty thousand dollars is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for postal service on such mail routes established by the present Congress as the Postmaster General may deem necessary and expedient.

Approved, June 18, 1862.

June 19, 1862.

Chap. CXI.—*An Act to secure Freedom to all Persons within the Territories of the United States.*

Freedom in the Territories secured.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act there shall be neither slavery nor involuntary servitude in any of the Territories of the United States now existing, or which may at any time hereafter be formed or acquired by the United States, otherwise than in punishment of crimes whereof the party shall have been duly convicted.

Post, p. 811.

Approved, June 19, 1862.

June 19, 1862.

Chap. CXII.—*An Act to change the Location of the Port of Entry for the Puget Sound Collection District.*

Port of entry for Puget Sound collection district.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of October, eighteen hundred and sixty-two, the port of Port Townsend, in the district of Puget Sound, in Washington Territory, is hereby abolished as a port of entry; and that Port Angelos be and is hereby established as the port of entry and delivery for the said district from and after the said date.

Approved, June 19, 1862.

June 20, 1862.

Chap. CXVI.—*An Act to change the Port of Entry for the District of Brunswick, Georgia.*

Port of entry for the district of Brunswick, Georgia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of July, eighteen hundred and sixty-two, the port of entry for the district of Brunswick, Georgia, shall be Brunswick, and that Darien shall be abolished as the port of entry.

Deputy collector at Darien.

Sec. 2. *And be it further enacted,* That there shall be a deputy collector appointed, according to law, to reside at Darien, and to exercise such powers as the Secretary of the Treasury, under the revenue laws, may prescribe.

Approved, June 20, 1862.

July 1, 1862.

Chap. CXIX.—*An Act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt.*

1862, ch. 163, § 25. *Post*, pp. 561, 627.
1863, ch. 74. *Post*, p. 713.

Office of Commissioner of Internal Revenue, created.

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 be hereafter imposed, and of assessing the same, an office is hereby created in the Treasury Department to be called the office of the Commissioner of Internal Revenue; and the President of the United States is hereby authorized to nominate, and, with the advice and consent of the Senate, to appoint, a Commissioner of Internal Revenue, with an annual salary of four thousand dollars, who shall be charged, and hereby is 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,

Commissioner, appointment, salary, duty, &c., to prepare rules, forms, blanks, &c.,

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 proper and sufficient 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; and the Secretary of the Treasury may 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,

to provide stamps and dies,

Post, p. 725.

to have clerks.

Franking privilege.

GENERAL PROVISIONS.

General provisions.

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 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.

Convenient collection districts to be made.

Assessor and collector for each.

Post, p. 561.

Any State, &c., may make one district.

Limit to number of districts in any State.

California.

SEC. 3. *And be it further enacted*, That each of the assessors shall divide his district into a convenient number of assessment districts, subject to such regulations and limitations as may be imposed by the Commissioner of Internal Revenue, within each of which he shall appoint one assistant assessor, who shall be resident therein; and each assessor and assistant assessor so appointed, and accepting the appointment, shall, before he enters on the duties of his appointment, 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, to the best of my knowledge, skill, and judgment, diligently and faithfully execute the office and duties of assessor for, (naming the assessment district,) without favor or partiality, and that I will do equal right and justice in every case in which I shall act as assessor." 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. And every assessor or assistant assessor acting in the said office without having taken the said oath or affirmation shall forfeit and pay one hundred dollars, one moiety thereof to the use of the United States, and the other moiety thereof to him who shall first sue for the same, with costs of suit.

Assessor to divide his district into convenient assessment districts.

Assistant assessor in each.

Oath of assessor and assistants.

Certificate of oath.

Penalty for acting without taking oath.

SEC. 4. *And be it further enacted*, That before any such collector

Bonds of collectors.

Amount.

Not less than five sureties.

Conditions of bonds.

Where to be filed.

Bonds to be renewed, &c.

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 as sufficient by the Solicitor of the Treasury, containing the condition 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[s] shall, from time to time, renew, strengthen, and increase their official bonds, as the Secretary of the Treasury may direct.

Collector may appoint deputies; to pay them, may revoke such appointment, may require bonds.

Deputy to have same power to collect as the collector.

Collector responsible for acts of deputies.

Any collector may collect the whole tax in his district.

Sec. 5. *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 appointment, giving such notice thereof as the Commissioner of Internal Revenue shall prescribe; and may require bonds or other securities and accept the same from such deputy; and each such deputy shall have the like authority, in every respect, to collect the duties and taxes levied or assessed within the portion of the district assigned to him which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done as deputy collector by any of his deputies whilst acting as such, and for every omission of duty: *Provided*, That nothing herein contained shall prevent any collector from collecting himself the whole or any part of the duties and taxes so assessed and payable in his district.

Persons, firms, corporations, &c. to return lists to assistant assessor of articles subject to tax, &c.

Forms, &c. of returns.

Sec. 6. *And be it further enacted*, That it shall be the duty of any person or persons, partnerships, firms, associations, or corporations, made liable to any duty, license, stamp, or tax imposed by this act, when not otherwise and differently provided for, on or before the first day of August, eighteen hundred and sixty-two, and on or before the first Monday of May in each year thereafter, and in all other cases before the day of levy, to make a list or return 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 or persons, partnerships, firms, associations or corporations are liable to be assessed under and by virtue of the provisions of this act.

Instructions, &c. binding on assessors, collectors, &c.

Assistant assessors annually to value and enumerate objects of taxation.

Sec. 7. *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, in the performance of the duties enjoined by or under this act; pursuant to which instructions the said assessors shall, on the first day of August, eighteen hundred and sixty-two, and on the first Monday of May in each succeeding 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 duty, under the provisions of this act, (by reference as well to any lists of assessment or collection taken under the laws of the respective States, as to any other

records or documents, and by all other lawful ways and means, especially to the written list, schedule, or return required to be made out and delivered to the assistant assessor by all persons owning, possessing, or having the care or management of any property, as aforesaid, liable to duty or taxation,) and to value and enumerate the said objects of taxation, respectively, in the manner prescribed by this act, and in conformity with the regulations and instructions before mentioned.

Tax lists, how to be made, when persons, &c. fail to make lists, but disclose to assessors, &c.

Sec. 8. *And be it further enacted*, That if any person 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 written list when required, as aforesaid, and 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 aforesaid, then, and in that case, it shall be the duty of the officer to make such list, which, being distinctly read, consented to, and signed, by the person so owning, possessing, or having the care and management as aforesaid, shall be received as the list of such person.

Penalty for delivering or disclosing fraudulent list.

Sec. 9. *And be it further enacted*, That if any such person shall deliver or disclose to any assessor or assistant assessor appointed in pursuance of this act, and requiring a list or lists, as aforesaid, any false or fraudulent list or statement, with intent to defeat or evade the valuation or enumeration hereby intended to be made, such person so offending, and being thereof convicted on indictment found therefor in any circuit or district court of the United States held in the district in which such offence may be committed, shall be fined in a sum not exceeding five hundred dollars, at the discretion of the court, and shall pay all costs and charges of prosecution; and the valuation and enumeration required by this act shall, in all such cases, and in all cases of under valuation or under statement in such lists or statements, be made, as aforesaid, upon lists, according to the form prescribed, to be made out by the assessors and assistant assessors, respectively; which lists the said assessors and assistant assessors are hereby authorized and required to make according to the best information they can obtain, and for the purpose of making which they are hereby authorized to enter into and upon all and singular the premises, respectively; and from the valuation and enumeration so made there shall be no appeal.

Valuation and enumeration how made in such cases.

Power of assessors, &c. in making such lists.

No appeal.

Assistant assessor to notify persons absent at the time of his call, to send in lists within ten days.

Sec. 10. *And be it further enacted*, That in case any person shall be absent from his or her place of residence at the time an assistant assessor shall call to receive the list of such person, it shall be the duty of such assistant assessor to leave at the place of residence of such person, with some person of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office a written note or memorandum, addressed to such person, requiring him or her to present to such assessor the list or lists required by this act within ten days from the date of such note or memorandum.

Post, p. 713.

Upon refusal, &c. to give lists, assessor to enter upon premises and make lists. [Amended, *Post*, p. 713.]

Sec. 11. *And be it further enacted*, That if any person, on being notified or required, as aforesaid, shall refuse or neglect to give such list or lists within the time required, as aforesaid, it shall be the duty of the assessor for the assessment district within which such person shall reside, and he is hereby authorized and required, to enter into and upon the premises, if it be necessary, of such persons so refusing or neglecting, and to make, according to the best information which he can obtain, and on his own view and information, such lists of property, goods, wares, and merchandise, and all articles or objects liable to duty or taxation, owned or possessed, or under the care or management of such person, as are required by this act, including the amount, if any, due for license; and in case of refusal or neglect to make such lists, except in cases of sickness, the assessors shall thereupon add fifty per centum to the amount of the

When fifty per cent. to be added.

Such lists to be good, &c.

items thereof; and the lists, so made and subscribed by such assessor, shall be taken and reputed as good and sufficient lists of the persons and property for which such person is to be taxed for the purposes of this act; and the person so failing or neglecting, unless in case of sickness or failure to receive the notice, shall, moreover, forfeit and pay the sum of one hundred dollars, except where otherwise provided for, to be recovered for the use of the United States, with costs of suit.

Penalty for failing, &c. to give in list, &c.

Lists of property, &c. of non-resident owners, how made.

Sec. 12. *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 or persons 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, and he is hereby authorized and required, 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, under and for the purposes of this act.

Non-resident owners may deliver lists to assistant assessors of their districts.

Sec. 13. *And be it further enacted*, That the owners, possessors, or persons having the care or management of property, goods, wares, and merchandise, articles or objects, not lying or being within the assessment district in which they reside, 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 persons reside. 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 situate, 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 as he may deem to be just and proper, and shall then return the said list, with such alterations therein or additions thereto, to the assistant assessor from whom he received the said list; and the assistant assessor, where the person liable to pay such tax resides, 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.

Assistant assessors to transmit such lists.

Further proceedings with such lists.

Lists to be taken with reference to what day.

Sec. 14. *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 lists shall be taken with reference to the time when said duties become due; 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 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 district 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, owners of 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

List of residents;

of non-residents.

Forms.

Lists to be delivered to asses-

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. And if any assistant assessor shall fail to perform any duty assigned by this act within the time prescribed by his precept, warrant, or other legal instructions, not being prevented therefrom by sickness or other unavoidable accident, every such assistant assessor shall be discharged from office, and shall, moreover, forfeit and pay two hundred dollars, to be recovered for the use of the United States, with costs of suit.

sor in thirty days, &c.

Penalty on assistant assessors for failing to do duty in time.

SEC. 15. *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, and by written or printed notifications, to be posted up in at least four public places within each assessment district, advertise all persons concerned of the time and place within said county when and where the lists, valuations, and enumerations made and taken within said county may be examined; and said lists shall remain open for examination for the space of fifteen days after notice shall have been given as aforesaid. And said notifications shall also state when and where within said county, after the expiration of said fifteen days, appeals will be received and determined relative to any erroneous or excessive valuations or enumerations by the assistant assessors. 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 assistant assessors, and the 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 within fifteen days from and after the expiration of the time allowed for notification as aforesaid, 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 assistant assessors: *Provided*, That the question to be determined by the assessor, on an appeal respecting the valuation or enumeration of property, or objects liable to duty or taxation, shall be, whether the valuation complained of be or be not in a just relation or proportion to other valuations in the same assessment district, and whether the enumeration be or be not correct. 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 inequality or error complained of. And the assessor shall have power to re-examine and equalize the valuations as shall appear just and equitable; but no valuation 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 or an assistant assessor.

Assessors to advertise where tax lists, &c. may be examined.

Lists to remain open how long.

Appeals from valuations, &c.

Assessor to decide summarily.

Question to be determined by the assessor.

Appeals to be in writing and to specify particular objections.

Power of assessor.

Valuation not to be increased except after notice.

SEC. 16. *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, and, from time to time, as duties, taxes, or licenses become liable to be assessed, make out lists containing the sums payable according to the provisions of this act upon every object of duty or taxation in and for each collection district, which lists shall contain the name of each person residing within the said district, owning or having the care or superintendence of property lying within the said district which is liable to the said tax, 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 resi-

Assessors to make out lists for collection.

Contents of lists.

Separate lists.

dent therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors, where known. And the assistant assessor making out any such separate list shall transmit therefrom to the assistant assessor, 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, and from time to time thereafter as required, a certified copy of such list or lists for their proper collection districts; and in default of performance of the duties enjoined upon assessors by this section they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States, and, moreover, shall forfeit their compensation as assessors: *Provided*, That it shall be in the power of the Commissioner of Internal Revenue to exonerate any assessor as aforesaid from such forfeitures, in whole or in part, as to him shall appear just and equitable.

Lists to be furnished collectors in ten days, &c.

Penalty for neglect of duty.

Power of commissioner in such cases.

Pay of assessors, &c.,

Post, p. 726.

SEC. 17. *And be it further enacted*, That there shall be allowed and paid to the several assessors and assistant assessors, for their services under this act, to each assessor three dollars per day for every day employed in making the necessary arrangements and giving the necessary instructions to the assistant assessors for the valuation; and five dollars per day for every day employed in hearing appeals, revising valuations, and making out lists agreeably to the provisions of this act; and one dollar for every hundred taxable persons contained in the tax list, as delivered by him to said collectors, and forwarded to the Commissioner of Internal Revenue; to each assistant assessor three 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 approved by the Commissioner of Internal Revenue; and one dollar for every hundred taxable persons contained in the tax list, as completed and delivered by him to the assessor. And the said assessors and assistant assessors, respectively, shall also be allowed their necessary and reasonable charges for stationery and blank books used in the execution of their duties, and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized: *Provided*, 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 the States of 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 and efficient men, provided the rates of compensation thus allowed shall not exceed the rates paid to similar officers in such States and Territories respectively. In cases where a collection district embraces more than a single congressional district the Secretary of the Treasury may allow the assessor such compensation as he may deem necessary.

of assistant assessors.

Charges for stationery, &c. to be allowed.

Additional pay in California, Oregon, and the Territories.

Pay when collection district has more than one congressional district.

SEC. 18. *And be it further enacted*, That each collector, on receiving a list, as aforesaid, and from time to time as such lists may be received from the said assessors, respectively, shall subscribe three receipts; one of which shall be given on a full and correct copy of such list, which list shall 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 receipts shall be given on aggregate statements of the lists 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 In-

Collector, on receiving lists, subscribe three receipts.

One on full copy of list.

List where to remain.

Other receipts on aggregate statements, &c., to whom to be transmitted.

ternal Revenue, and the other to the First Comptroller of the Treasury; and all lists received from time to time, as aforesaid, shall be in like form and manner transmitted as aforesaid.

Collector to give notice that duties are due.

Sec. 19. *And be it further enacted*, That each of said collectors shall, within ten days after receiving his annual collection list from the assessors, respectively, as aforesaid, 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 will attend to receive the same, which time shall not be less than ten days after such notification; and all persons who shall neglect to pay the duties and taxes so as aforesaid assessed upon them to the collector within the time specified, shall be liable to pay ten per centum additional upon the amount thereof, the fact of which liability shall be stated in the advertisement and notifications aforesaid. And with regard to all persons who shall neglect to pay as aforesaid, it shall be the duty of the collector, in person or by deputy, within twenty days after such neglect, to make a demand personally, or at the dwellings or usual places of business of such persons, if any they have, for payment of said duties or taxes, with the ten per centum additional aforesaid. 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 manner aforesaid, within ten days from and after receiving the list thereof from the assessor; and if the annual and 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 such 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 which may be 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, with some person of suitable age and discretion, 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: *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,

[Amended, *Post*, p. 714.]

Persons neglecting to pay in time, to be liable to pay ten per cent. in addition.

Collector to make demand.

If duties, &c. are not paid within ten days after demand, collector to distrain and sell.

Duty of officer in cases of distraint.

Goods, &c. distrained may be returned to owner, if he, before sale, pays amount due and expenses.

When and how officers to sell.

Expenses and charges.

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*, 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, and apparel necessary for a family.

What exempt from distraint.

Proceedings in cases of distraint where property is not divisible.

Sec. 20. *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 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, and shall pay into the treasury the surplus, if any there be, after defraying the charges.

Collector may purchase for the United States.

Such property may be sold.

If personal property is insufficient, real estate may be seized and sold.

Proceedings in such cases.

Sec. 21. *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 and 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 the place where said officer proposes to sell the same; which time shall not be less than ten nor more than twenty 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 place of residence of the person whose estate shall be 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. 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, 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

Sale.

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 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 third persons 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 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 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.

Deed.

Recitals.

Lands seized may be redeemed from sale by paying amount due.

Collector to keep record of sales of lands.

Sec. 22. *And be it further enacted*, That if any collector shall find upon any lists of taxes returned to him for collection property lying within his district which is charged with any specific or ad valorem tax or

Collection of taxes upon property of persons non-residents in the United States.

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, 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.

Proceedings in such case.

Collectors to return monthly statements of collections to commissioner,

Sec. 23. *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 annually assigned to him for collection, as aforesaid, shall pay over the same into the treasury, and shall render his final account to the Treasury Department as often as he may be required, and within six months from and after the day when he shall have received the collection lists from the said assessors or assistant assessors, as aforesaid. 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 moneys 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.

to complete collections and render final account.

Collector to be charged with whole amount of taxes,

Sec. 24. *And be it further enacted*, That each collector shall be charged with the whole amount of taxes by him receipted, 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 shall be credited 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 for 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 First Comptroller of the Treasury that due diligence was used by the collector, and that no property was left from which the duty or tax could have been recovered. 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,

and to be credited with, &c.

the proceeds thereof upon a resale of the same as required by this act.

Sec. 25. *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 such delinquency, to report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes with which the said collector is chargeable, and the sums, if any, which have been paid. And the said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels, or any personal effects of the delinquent collector, giving at least five days' notice of the time and place of sale, in the manner provided by law for advertising sales of personal property on execution in the State wherein such collector resides; and, furthermore, if such goods, chattels, and effects cannot be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods and chattels, or any personal effects, of the surety or sureties of the delinquent collector, giving notice as hereinbefore provided. 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 or his sureties, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, 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, may and 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 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 lands or real estate sold as aforesaid.

Penalty on collector for failing to collect, &c.

Warrant of distress to issue against his estate and that of his sureties.

Proceedings thereon.

Real estate may be seized and sold.

Sec. 26. *And be it further enacted*, That each and every collector, or his deputy, who shall exercise or be guilty of any extortion or wilful oppression, under color of this act, or shall knowingly demand other or greater sums than shall be authorized by this act, shall be liable to pay a sum not exceeding double the amount of damages accruing to the party injured, to be recovered by and for the use of the party injured, with costs of suit, and shall be dismissed from office, and be disqualified from holding such office thereafter; and each and every collector, or his deputies, shall give receipts for all sums by them collected and retained in pursuance of this act.

Penalty for extortion or wilful oppression.

Sec. 27. *And be it further enacted*, That a collector or deputy collector, assessor or assistant assessor, 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

Collectors, &c. may enter any place where taxable property is kept, &c.

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. 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.

Penalty for refusal to admit officer;

for forcibly hindering a collector in the discharge of his duties. [Amended, *Post*, p. 714.]

Sec. 28. *And be it further enacted*, That if any person shall forcibly obstruct or hinder a collector or deputy collector 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, for every such offence, forfeit and pay the sum of five hundred dollars.

If collector is sick or disabled, deputy to act.

Notice to Secretary of the Treasury.

Sec. 29. *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: *Provided*, That information thereof be immediately communicated to the Secretary of the Treasury, and shall not be disapproved by him: *And provided, further*, That the responsibility of the collector or his sureties to the United States shall not be affected or impaired thereby.

If collector dies, resigns, &c., deputy to act.

Sec. 30. *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 their successors are appointed; and the deputy of such collector longest in service at the time immediately preceding may and 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 in like manner discharge the said duties until the appointment of a successor; and any bond or security taken of such deputy by such collector, pursuant to the fifth section of this act, shall be available to his heirs or representatives to indemnify them for loss or damage accruing from any act of the proper deputy so continuing or so succeeding to the duties of such collector.

Collectors or deputies to collect taxes and prosecute for their recovery.

Fines, &c., how recoverable,

and to whose use.

Sec. 31. *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 the same, and 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 and may be sued for and recovered, in the name of the United States, or of the collector within whose district any such fine, penalty, or forfeiture shall have been incurred, 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 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 who, if a collector or deputy collector, shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture was incurred.

Penalty for false swearing in any matter under this act.

Sec. 32. *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 willingly

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.

Separate accounts to be kept of moneys from each State, &c.

Sec. 33. *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 to the collectors and deputy collectors, and to the 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.

Pay of collectors.

Sec. 34. *And be it further enacted*, That there shall be allowed to the collectors appointed under this act, in full compensation for their services and that of their deputies in carrying this act into effect, a commission of four per centum upon the first hundred thousand dollars, and two per centum upon all sums above one hundred thousand dollars; such commissions to be computed upon the amounts by them respectively paid over and accounted for under the instructions of the Treasury Department: *Provided*, That in no case shall such commissions exceed the sum of ten thousand dollars per annum, except as hereinafter provided. And there shall be further allowed to each collector his necessary and reasonable charges for stationery and blank books used in the performance of his official duties, which, after being duly examined and certified by the Commissioner of Internal Revenue, shall be paid out of the treasury: *Provided*, That the Secretary of the Treasury be authorized to make such further allowance as may be reasonable in cases in which, from the territorial extent of the district, or from the amount of internal duties collected, it may seem just to make such allowance; but the whole compensation shall not exceed ten thousand dollars, except in collection districts embracing more than one congressional district.

Post, p. 725.

Maximum.

Stationery, blank books, &c.

Proceedings where party is aggrieved by payment of tax.

Sec. 35. *And be it further enacted*, That when any duty or tax shall have been paid by levy and distraint, any person or persons or party who may feel aggrieved thereby may apply to the assessor of the district for relief, and exhibit such evidence as he, she, or they may have of the wrong done, or supposed to have been done, and after a full investigation the assessor shall report the case, with such parts of the evidence as he may judge material, including also such as may be regarded material by the party aggrieved, to the Commissioner of Internal Revenue, who may, if it shall be made to appear to him that such duty or tax was levied or collected, in whole or in part, wrongfully or unjustly, certify the amount wrongfully and unjustly levied or collected, and the same shall be refunded and paid to the person or persons or party as aforesaid, from any moneys in the treasury not otherwise appropriated, upon the presentation of such certificate to the proper officer thereof.

Bill of sale of goods sold for taxes to be evidence of, &c.

Sec. 36. *And be it further enacted*, That in all cases of distraint and sale of goods, or chattels, for non-payment of taxes provided for in this act, the bill of sale of such goods or chattels given by the officer making such sale to the purchaser thereof shall be conclusive evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same.

If for any cause this act cannot be executed in any State, at any time, it is to be put in force as soon as possible thereafter.

Sec. 37. *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 Dis-

trict of Columbia, so soon as the authority of the United States therein shall be reëstablished, and to collect the sums which would have been due from the persons residing or holding property, goods, wares, or merchandise, object or article therein liable to any duty, license, or tax, with interest at the rate of six per centum per annum thereon from the time such duty, license, or tax ought to have been paid until paid in the manner and 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.

Interest to be charged.

Officers under this act to perform duties required under act of 1861, ch. 45.

Sec. 38. *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 specially provided for by law, shall be, and hereby are, authorized, in all cases where the payment of such tax has not been assumed by the State, to perform all the duties relating to or regarding the assessment and collection of the direct tax imposed by 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, or any direct tax which may be hereafter enacted: *Provided*, That the sum of nineteen thousand three hundred and twelve dollars, direct tax, laid upon the Territory of Nebraska by said act, shall be paid and satisfied by deducting said amount from the appropriation for legislative expenses of the Territory of Nebraska for the year ending thirtieth of June, eighteen hundred and sixty-three, and no further claim shall be made by said territory for legislative expenses for said year: *Provided, further*, That the State of Tennessee shall have until the first day of December next to assume the payment of her portion of said tax.

Direct tax laid on Nebraska, how to be satisfied.

Tennessee.

Spirits, ale, beer, porter.

SPIRITS, ALE, BEER, AND PORTER.

Licenses for distilling, by whom and how granted, &c.

Sec. 39. *And be it further enacted*, That it shall be the duty of the collectors, within their respective districts, to grant licenses for distilling, which licenses shall contain the date thereof, the sum paid, and the time when the same will expire, and shall be granted to any person, being a resident of the United States, who shall desire the same, by application, in writing, to such collector, upon payment of the sum or duty payable by this act upon each license requested. And at the time of applying for said license, 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 additional still or stills, or other implements to be used as aforesaid, shall be erected 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 collector 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, 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, which said book shall be open at all times during the day (Sundays excepted) to the inspection of the said collector, who may make any memorandums or transcripts therefrom; and that he will render to the said collector, on the first, tenth, and twentieth days of each and every month, or within five days thereafter, during the continuance of said license, an exact account, in writing, taken from his books, of the number of gallons of spirits

Bond.

Conditions.

distilled and 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 this act; and 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 the duties which by this act 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.

Bond for license

may be renewed or changed.

Sec. 40. *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 the same; and any person making a false statement in either of the said particulars shall forfeit and pay the sum of one hundred dollars, to be recovered with costs of suit.

Application for license to state what.

Penalty for false statement.

Sec. 41. *And be it further enacted*, That, in addition to the duties payable for licenses herein provided, there shall be paid, on all spirits that may be distilled and sold, or removed for consumption or sale, of first proof, on and after the first day of August, eighteen hundred and sixty-two, the duty of twenty cents on each and every gallon, which shall be paid by the owner, agent, or superintendent of the still or other vessel in which the said spirituous liquors shall have been distilled; which duty shall be paid at the time of rendering the accounts of spirituous liquors so chargeable with duty, required to be rendered by this act: *Provided*, That the duty on spirituous liquors and all other spirituous beverages enumerated in this act 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 proof.

Duties on spirits.

First proof.

Duty, when payable.

No lower rate than basis of first proof.

Sec. 42. *And be it further enacted*, That the term first proof used in this act and in section six of the act of March second, eighteen hundred and sixty-one, entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," shall be construed, and is hereby declared to mean, that proof of a liquor which corresponds to fifty degrees of Tralles' centesimal hydrometer, adopted by regulation of the Treasury Department, of August twelfth, eighteen hundred and fifty, at the temperature of sixty degrees of Fahrenheit's thermometer; and that in reducing the temperatures to the standard of sixty, and in levying duties on liquors above and below proof, the table of commercial values, 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.

Meaning of "first proof."

1861, c. 68.

Sec. 43. *And be it further enacted*, That there shall be designated by the collector in every assessment district where the same may be necessary one or more inspectors, 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. And all spirits distilled as aforesaid by any person licensed as aforesaid shall, before the same is used, or removed for consumption or sale, be inspected, gauged, and proved by

Collectors to designate inspectors.

Duties and pay.

Spirits to be inspected, gauged, &c.

some person so as aforesaid designated for the performance of such duties, and 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 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 five hundred dollars for each cask or package so altered or changed, to be recovered as hereinbefore provided. And the fees of such inspector shall in all cases be paid by the owner of the spirits so inspected, gauged, and proved. 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 use any cask or package so marked, for the purpose of selling spirits of a quality different from that so inspected, shall be subject to a like penalty for each cask or package so used.

Penalty for attempting to evade duties by changing marks.

Penalty for fraudulent marking, &c.; for using marked casks, &c. [Amended, *Post*, p 714.]

Owners of distillery may erect warehouse for bonded warehouse. [Amended, *Post*, p. 714.]

Duty on spirits so stored.

Sec. 44. *And be it further enacted*, That the owner or owners of any distillery may erect, at his or their own expense, a warehouse of iron, stone, or brick, with metal or other fire-proof roof, to be contiguous to such distillery; 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, and to be under the custody of the collector or his deputy. And the duty on the spirits stored in such warehouse shall be paid when and as it is sold or removed from such warehouse for sale.

Owners, &c., of stills, &c., to keep account of spirits distilled, &c.;

Sec. 45. *And be it further enacted*, That every person who, on the first day of August, eighteen hundred and sixty-two, 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, after said day, shall use or intend to 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 by him for that purpose, the number of gallons of spirituous liquors distilled by him, and also the number of gallons 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 collector, who may take any minutes, memorandums, or transcripts thereof, and shall render to said collector, on the first, tenth, and twentieth days of each and every month in each year, or within five days thereafter, a general account in writing, taken from his books, of the number of gallons of spirituous liquors distilled and sold, or removed for consumption or sale, and the proof thereof, for the period or fractional part of a month preceding said day, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue; 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 seasonable hours for inspection by the collector and assessor 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 general accounts, by oath or affirmation, to be taken before the collector or some other officer authorized by the laws of the State to administer the same according to the form required by this act, where the same is prescribed; and shall also pay to the collector the duties which by this act ought to be paid on the spirituous liquors so distilled and sold, or removed for con-

to render accounts to collector three times a month;

to keep account of grain, &c., used for distillation;

to verify accounts by oath;

to pay duties.

sumption or sale, and in said accounts mentioned, at the time of rendering an account thereof.

Collector may permit owners to send or ship spirits out of district, &c.

Sec. 46. *And be it further enacted*, That the collector of any district may grant a permit to the owner or owners of any distillery within his district to send or ship any spirits, the product of said distillery, after the quantity and proof thereof shall have been ascertained by inspection according to the provisions of this act, to any place without said district and within the United States; and in such case the bill of lading or receipt (which shall be in such form as the Commissioner of Internal Revenue may direct) of the same shall be taken in the name of the collector of the district in which the distillery is situate, and the spirits aforesaid shall be consigned, in such bill of lading or receipt, to the collector of the district in which the place is situate, whither the spirits is sent or shipped, and the amount of duties upon said spirits shall be stated in the receipt; and upon the arrival of the spirits, and upon the demand of the collector aforesaid, the agent of the distillery (and the name of the agent, for the convenience of the collector, shall always appear in the bill of lading or receipt) shall pay the duties upon the said spirits, with the expense of freight, and every other expense which has accrued thereupon; and the said collector, upon the payment of the duties aforesaid, shall deliver the bill of lading or receipt and the spirits to the agent of the said distillery; and if the duties are not paid as aforesaid, then the said spirits shall be stored at the risk and cost of the owner or agent thereof, who shall pay an addition of ten per centum thereupon; and all the general provisions of this act, in reference to liens, penalties, and forfeitures, as also in reference to the collection, shall apply thereto, and be enforced by the collector of the district in which the spirits may be: *Provided*, That no permit shall be granted, under this section, for a quantity less than fifty barrels: *And provided, further*, That the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, may make such further regulations, and require such further securities, as he may deem proper in order to protect the revenue, and to carry out the spirit and intent of this section.

Bill of lading in such case.

What to appear in bill.

Duties, how collected.

Permits to be for not less than fifty barrels.

Removal of distilled spirits and refined coal oil.

Sec. 47. *And be it further enacted*, That distilled spirits may be removed from the place of manufacture for the purpose of being exported, or for the purpose of being redistilled for export, and refined coal oil may be removed for the purpose of being exported, after the quantity of spirits or oil so removed shall have been ascertained by inspection, according to the provisions of this act, upon and with the written permission of the collector or deputy collector of the district, without payment of the duties thereon previous to such removal, the owner thereof having first given bond to the United States, with sufficient sureties, in the manner and form and under regulations prescribed by the Commissioner of Internal Revenue, and in at least double the amount of said duties, to export the said spirits or oil or pay the duties thereon within such time as may be prescribed by the Commissioner, which time shall be stated in said bond: *Provided*, That any person desiring to give such bond shall first make oath, before the collector or deputy collector to whom he may apply for a permit to remove any such spirits or oil, in manner and form to be prescribed by said Commissioner, that he intends to export such liquors or oil, and that he desires to obtain said permit for no other purpose whatever; and any collector or deputy collector is hereby authorized to administer such oath: *And provided, further*, That no such removal shall be permitted where the amount of duties does not exceed the sum of three hundred dollars, nor in any case where the person desiring such permission has failed to perform the obligation of any bond previously given to the United States for the removal of any such articles, until the same shall have been fully kept and performed. And the collector of the district in which any such bond may be given is authorized to cancel said bond on payment of

Bond.

Condition.

Applicant for bond to make oath.

In what cases removal not permitted.

When bond may be cancelled.

said duties, with interest thereon, at a rate to be fixed by said Commissioner, and all proper charges, if said liquors or oil shall not have been exported, or upon satisfactory proof that the same have been duly exported as aforesaid. And in case of the breach of the obligation of any such bond, the same shall be forthwith forwarded by the collector of the district to the Commissioner of Internal Revenue, to be by him placed in the hands of the First Comptroller of the Treasury, who shall cause the same proceedings to be taken thereon, for the purpose of collecting the duties, interest, and charges aforesaid, as are provided in this act in case of a delinquent collector.

Proceedings in case of breach of condition of bond.

Entries in books of distiller to be verified three times each month, by oath.

Sec. 48. *And be it further enacted*, That the entries made in the books of the distiller, required to be kept in the foregoing section, shall, on the first, tenth, and twentieth days of each and every month, or within five days thereafter, be verified by oath or affirmation, to be taken as aforesaid, 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 collector 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."

Form of oath.

Oath where original entries are not made by owner.

Sec. 49. *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."

Duties on beer, ale, &c.,

Post, p. 723.

Sec. 50. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, 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, after that day; 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 required to be rendered by the following section of this act: *Provided*, That fractional parts of a barrel shall be halves, quarters, 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-quarter, shall be accounted one-quarter; more than one-quarter, and not more than one-half, shall be accounted one-half; more than one-half shall be accounted one barrel.

to be paid by whom.

Owners of breweries for making fermented liquors to make certain entries in books;

Sec. 51. *And be it further enacted*, That every person who, on said first day of August, eighteen hundred and sixty-two, shall be the owner or occupant of 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 collector, who may take any minutes or memorandums or transcripts thereof, the quantities of grain, or other vegetable productions or other substances, put into the mash-tub, or otherwise used for the purpose of producing beer, or for any other purpose, and the quantity or number of barrels and fractional parts of barrels of fermented liquors made and sold, or removed for consumption or sale, keeping separate account of the several kinds and descriptions; and shall render to said collector, 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 quantities of grain, or other vegetable productions or other substances, put into the mash-tub, or otherwise used, for the purpose of producing beer, or for any other purpose, and the quantity or number of barrels and fractional parts of barrels of each kind of fermented liquors made and 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, on oath or affirmation, to be taken before the collector or some officer authorized by the laws of the State to administer the same according to the form required by this act where the same is prescribed; and shall also pay to the said collector the duties which, by this act, ought to be paid on the liquor made and sold, or removed for consumption or sale, and in the said accounts mentioned, at the time of rendering the 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 hires 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 collector or his deputy an invoice of the quantity or number of barrels about to be removed for the purpose of storage and sale, specifying in such invoice, with reasonable certainty, the depot or warehouse in which he intends to place such beer, lager beer, or ale; and thereupon such collector or deputy shall indorse on such invoice his permission for such removal, and 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 so removed had been manufactured in the district. 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.

Owners of breweries to render accounts to collectors monthly;

Post, p. 723.

to verify accounts on oath.

Provision where a person manufactures in one district and has warehouse in another.

Sec. 52. *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, to be taken as aforesaid, 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 collector or officer administering the same, and shall be, in substance, as follows:

Entries in books to be verified on oath.

"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."

Form of oath.

Sec. 53. *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:

Oath where original entries are not made by owner.

"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."

Penalty on owner, &c., for neglecting to make true entry, &c.

Sec. 54. *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 this act 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 suit; 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 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 may have occurred, 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.

Stills, liquors, &c., to be forfeited.

Collector may seize stills, &c.

Proceedings to enforce forfeiture.

If duties on liquors are not paid in time, ten per cent. additional to be charged.

[Amended, *Post*, p. 714.]

Duties, &c., a lien.

Sec. 55. *And be it further enacted*, That in all cases in which the duties aforesaid, payable on spirituous liquors 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, as herein required, 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, or the brewery where such liquors have been brewed, and upon the stills, boilers, vats, and all other implements thereto belonging, 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; and, in case of such 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, chattels, or effects which may be 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, at his, her, or their dwelling, with a note of the sum demanded, and the time and place of sale; and said officer shall forthwith cause a notification to be published in some newspaper, if any there be, within the county, and publicly posted up at the post-office nearest to the residence of the person whose property shall be distrained, or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten 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: *Provided*, That in every case of distraint for the payment of the duties aforesaid, the goods, chattels, or effects so distrained may and shall be restored to the owner or possessor if, prior to the sale thereof, payment 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 advertising, and such sum for the necessary and reasonable expenses of removing and keeping the goods, chattels, and effects so distrained as may be allowed in like cases by the laws or practice of the State or Territory wherein the distraint shall have been made; but in case of non-payment or neglect to

Upon refusal or neglect to pay duties, goods may be seized and sold.

Proceedings in such case.

Notice.

Time and place of sale.

Owner may redeem.

tender as aforesaid, the said officer shall proceed to sell the said goods, chattels, and effects at public auction, after due notice of the time and place of sale, and may and shall retain from the proceeds of such sale the amount demandable for the use of the United States, with the said necessary and reasonable expenses of said distraint and sale, as aforesaid, 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, and effects shall have been distrained.

Sale at public auction.

Sec. 56. *And be it further enacted*, That every person licensed as aforesaid to distil spirituous liquors, or licensed as a brewer, shall, once in each month, upon the request of the assessor or assistant assessor for the district in which his business as a distiller or brewer may be carried on, respectively, furnish the said assessor or assistant assessor with an abstract of the entries upon his books, herein provided to be made, showing the amount of spirituous liquor distilled and sold, or removed for consumption or sale, or of beer, lager beer, ale, porter, or other fermented liquor made and sold, or removed for consumption or sale, during the preceding month, respectively; the truth and correctness of which abstract shall be verified by the oath of the party so furnishing the same. And the said assessor or assistant assessor shall have the right to examine the books of such person for the purpose of ascertaining the correctness of such abstract. And for any neglect to furnish such abstract when requested, or refusal to furnish an examination of the books as aforesaid, the person so neglecting shall forfeit the sum of five hundred dollars.

Persons licensed as distillers or brewers, to furnish monthly to assessors, amount of liquors, &c.

LICENSES.

Licenses.

Sec. 57. *And be it further enacted*, That from and after the first day of August, eighteen hundred and sixty-two, no person, association of persons, or corporation, shall be engaged in, prosecute, or carry on, either of the trades or occupations mentioned in section sixty-four of this act, until he or they shall have obtained a license therefor in the manner hereinafter provided.

Post, p. 724.

Persons and corporations not to carry on certain trades or business unless licensed.

Sec. 58. *And be it further enacted*, That every person, association of persons, partnership or corporation, desiring to obtain a license to engage in any of the trades or occupations named in the sixty-fourth section of this act, shall register with the assistant assessor of the assessment district in which he shall design to carry on such trade or occupation, first, his or their name or style; and in case of an association or partnership, the names of the several persons constituting such association or partnership and their places of residence; second, the trade or occupation for which a license is desired; third, the place where such trade or occupation 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 inn-keeper, the yearly rental of the house and property to be occupied for said purpose; or, 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 or occupation, which license shall continue in force for one year, at the place or premises described therein.

Persons, &c., desiring licenses to register with assistant assessor.

Name, &c.

Place.

Trade, &c.

If rectifier, peddler, inn-keeper.

License.

Sec. 59. *And be it further enacted*, That if any person or persons shall exercise or carry on any trade or business hereinafter mentioned for the exercising or carrying on of which trade or business a license is required by this act, without taking out such license as is in that behalf required, he, she, or they shall, for every such offence, respectively, forfeit a penalty equal to three times the amount of the duty or sum of money imposed for such license, one moiety thereof to the use of the United States, the

Penalty for carrying on such trade without license.

Post, p. 727.

other moiety to the use of the person who, if a collector, shall first discover, and if other than a collector, shall first give information of the fact whereby said forfeiture was incurred.

License to state what.

Sec. 60. *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, or business for which such license is granted, and the true 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 true date or time of granting such license, and (except in the case of auctioneers and peddlers) the place at which the trade or business for which such license is granted shall be carried on. *Provided*, That a license granted under this act shall not authorize the person or persons, association or corporation mentioned therein, to exercise or carry on the trade or business specified in such license in any other place than that mentioned therein, but nothing herein contained shall prohibit the storage of goods, wares, or merchandise in other places than the place of business.

License good only for the place specified therein.

If any person, &c., carries on more than one trade, &c., he must have license for each.

Sec. 61. *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.

Auctioneers may not sell goods at private sale.

Post, p. 727.

Penalty.

Sec. 62. *And be it further enacted*, That no auctioneer shall be authorized by virtue of his license as such auctioneer to sell any goods or other property at private sale; and if any such person shall sell any such goods or commodities, as aforesaid, otherwise than by auction, without having taken out such license as aforesaid for that purpose, he or she shall be subject and liable to the penalty in that behalf imposed upon persons dealing in or retailing, trading, or selling any such goods or commodities without license, notwithstanding any license to him or her before granted, as aforesaid, for the purpose of exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments by auction, anything herein contained to the contrary notwithstanding: *Provided, always*, That where such goods or commodities as aforesaid 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, or selling any goods or chattels, lands, tenements, or hereditaments, by auction as aforesaid, being duly licensed for that purpose, to sell such goods or commodities as aforesaid, at auction, for and on behalf of such person or persons, and upon his, her, or their entered 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.

This section not to apply to judicial, &c., sales.

Privileges of the license may be transferred in certain cases.

Post, p. 727.

Sec. 63. *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 such person or persons from the house or premises at which he, she, or they were authorized by such license to exercise or carry on the trade or business mentioned in such license, it shall and may be lawful for the person or persons authorized to grant licenses to authorize and empower, by indorsement on such license, or otherwise, as the Commissioner of Internal Revenue shall direct, 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 or business mentioned in such license, in or upon the same house or premises at which such person or persons as aforesaid deceased, or removing as before mentioned, by virtue of such license to him, her, or them, in that behalf granted, before exercised or carried on such trade or business for or during the residue of the term for which such license was originally granted, without taking out any fresh license or payment of any additional duty, or any fee thereupon for the residue of such term, and until expiration thereof: *Provided, always*, That a fresh entry of the premises at which such trade or business shall continue to be so 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.

Sums to be paid for license by [Amended, *Post*, pp. 714–716.]

Sec. 64. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, for each license granted the sum herewith stated shall be respectively and annually paid. Any number of persons carrying on such business in copartnership may transact such business at such place under such license, and not otherwise.

Bankers.

1. Bankers shall pay one hundred dollars for each license. Every person shall be deemed a banker within the meaning of this act who keeps a place of business where credits are opened in favor of any person, firm, or corporation, by the deposit or collection of money or currency, and the same, or any part thereof, shall be paid out or remitted upon the draft, check, or order of such creditor, but not to include incorporated banks or other banks legally authorized to issue notes as circulation, nor agents for the sale of merchandise for account of producers or manufacturers.

Auctioneers. *Post*, p. 727.

2. Auctioneers shall pay twenty dollars for each license. Every person shall be deemed an auctioneer within the meaning of this act whose occupation it is to offer property for sale to the highest or best bidder.

Wholesale dealers in liquors. *Post*, p. 716.

3. Wholesale dealers in liquors of any and every description, including distilled spirits, fermented liquors, and wines of all kinds, shall pay one hundred dollars for each license. Every person, other than the distiller, or brewer, who shall sell, or offer for sale, any such liquors or wines in quantities of more than three gallons at one time, to the same purchaser, shall be regarded as a wholesale dealer in liquors within the meaning of this act.

Retail dealers in liquors, &c. *Post*, p. 716.

4. Retail dealers in liquors, including distilled spirits, fermented liquors, and wines of every description, shall pay twenty dollars for each license. Every person who shall sell or offer for sale such liquors in less quantities than three gallons at one time, to the same purchaser, shall be regarded as a retail dealer in liquors under this act. But this shall not authorize any spirits, liquors, wines, or malt liquors, to be drank on the premises.

Retail dealers. *Post*, p. 715.

5. Retail dealers shall pay ten dollars for each license. Every person whose business or occupation is to sell or offer to sell groceries, or any goods, wares, or merchandise, or foreign or domestic production, in less quantities than a whole original piece or package at one time, to the same person, (not including wines, spirituous or malt liquors, but not excluding drugs, medicines, cigars, snuff or tobacco,) shall be regarded as a retail dealer under this act.

Wholesale dealers. *Post*, pp. 715, 716.

6. Wholesale dealers shall pay fifty dollars for each license. Every person whose business or occupation is to sell, or offer to sell, groceries, or any goods, wares, or merchandise of foreign or domestic production, by one or more original package or piece at one time, to the same purchaser, not including wines, spirituous or malt liquors, shall be deemed a wholesale dealer under this act; but having taken out a license as a wholesale dealer, such person may also sell, as aforesaid, as a retailer.

Pawnbrokers.

7. Pawnbrokers shall pay fifty dollars for each license. Every person whose business or occupation is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchandise, or any kind of per-

Sums to be paid for license by

sonal property whatever, for the repayment or security of money lent thereon, shall be deemed a pawnbroker under this act.

Rectifiers.

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

Distillers.

9. Distillers shall pay fifty dollars for each license, and every person or copartnership who distils or manufactures spirituous liquors for sale, shall be deemed a distiller under this act: *Provided*, That any person or copartnership 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 purposes which has been used in those processes. *And provided further*, That distillers of apples 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, and for a greater quantity as other distillers.

Brewers.

10. Brewers shall pay fifty dollars for each license. Every person who manufactures fermented liquors of any name or description, for sale, from malt, wholly or in part, shall be deemed a brewer under this act: *Provided*, That any person who manufactures less than five hundred barrels per year shall pay the sum of twenty-five dollars for a license.

Hotels, inns, taverns.

11. 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 the valuation of the yearly rental of said house and property shall be ten thousand dollars or more shall constitute the first class, and shall pay two hundred dollars for each license; where the rent or the valuation of the yearly rental shall be five thousand dollars and less than ten thousand dollars, the second class, and shall pay one hundred dollars for each license; where the rent or the valuation of the yearly rental shall be twenty-five hundred dollars and less than five thousand dollars, the third class, and shall pay seventy-five dollars for each license; where the rent or the valuation of the yearly rental shall be one thousand dollars and less than twenty-five hundred dollars, the fourth class, and shall pay fifty dollars for each license; where the rent or the valuation of the yearly rental shall be five hundred dollars and less than one thousand dollars, the fifth class, and shall pay twenty-five dollars for each license; where the rent or the valuation of the yearly rental shall be three hundred dollars and less than five hundred dollars, the sixth class, and shall pay fifteen dollars for each license; where the rent or the valuation of the yearly rental shall be one hundred dollars and less than three hundred dollars, the seventh class, and shall pay ten dollars for each license; where the rent or the valuation of the yearly rental shall be less than one hundred dollars, the eighth class, and shall pay five dollars for each license. 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. All steamers and vessels upon waters of the United States, on board of which passengers or travellers are provided with food or lodging, shall be required to take out a license of the fifth class, as aforesaid, under this act. The rental or estimated rental shall be fixed

First class.
Second class.
Third class.
Fourth class.
Fifth class.
Sixth class.
Seventh class.
Eighth class.
Steamers.

and established by the assessor of the proper district at its proper value, but at not less than the actual rent agreed on by the parties: *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.

Penalty for fraud, &c., in return of actual rent.

12. Eating-houses shall pay ten dollars for each license. Every place where food or refreshments of any kind are provided for casual visitors and sold for consumption therein, shall be regarded as an eating-house under this act. But the keeper of any 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.

Sums to be paid for license by eating-houses

13. Brokers shall pay fifty dollars for each license. Any person whose business is to purchase or sell stocks, coined money, bank-notes, or other securities for themselves or others, or who deals in exchanges relating to money, shall be regarded a broker under this act.

Brokers.

14. Commercial brokers shall pay fifty dollars for each license. Any person or firm, except one holding a license as wholesale dealer or banker, whose business it is, as the agent of others, to purchase or sell goods, or seek orders therefor, in original or unbroken packages or produce, or to manage business matters for the owners of vessels, or for the shippers or consignors of freight carried by vessels, or whose business it is to purchase, rent, or sell real estate for others, shall be regarded a commercial broker under this act.

Commercial brokers.

15. 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, and of furnishing them to settlers or other persons under contracts to have liens upon the land procured by means of them according to the value agreed on for the warrants at the time they are furnished.

Land warrant brokers.

16. Tobacconists shall pay ten dollars for each license. Any person 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, 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.

Tobacconists.

Post, p. 714.

17. Theatres shall pay one hundred dollars for each license. Every edifice erected for the purpose of dramatic or operatic 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.

Theatres.

18. Circuses shall pay fifty dollars for each license. Every building, tent, space, or area where feats of horsemanship or acrobatic sports are exhibited, shall be regarded as a circus under this act.

Circuses.

19. 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.

20. Bowling-alleys and billiard-rooms shall pay according to the number of alleys or tables belonging to or used in the building or place to be licensed. When not exceeding one alley or table, five dollars for each license; and when exceeding one alley or table, five dollars for each additional alley or table. 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.

21. Confectioners shall pay ten dollars for each license. Every per-

Confectioners.

Sums to be paid for license by

son who sells at retail confectionery, sweetmeats, comfits, or other confects, 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.

Horse-dealers.

22. Horse-dealers shall pay for each license the sum of ten dollars. Any person whose business it is to buy and sell horses or mules shall be regarded a horse-dealer under this act: *Provided*, That if such horse-dealer shall have taken out a license as a livery-stable keeper no new license shall be required.

Livery-stable keepers.

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

Cattle brokers.

24. Cattle brokers shall pay for each license the sum of ten dollars. Any person whose business it is to buy and sell and deal in cattle, hogs, or sheep, shall be considered as a cattle broker.

Tallow-chandlers and soap-makers.

25. Tallow-chandlers and soap-makers shall pay for each license the sum of ten dollars. Any person whose business it is to make or manufacture candles or soap shall be regarded a tallow-chandler and soap-maker under this act.

Coal-oil distillers.

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

Peddlers.

First class.

Second class.

Third class.

Fourth class.

27. Peddlers shall be classified and rated as follows, to wit: when travelling with more than two horses, the first class, and shall pay twenty dollars for each license; when travelling with two horses, the second class, and shall pay fifteen dollars for each license; when travelling with one horse, the third class, and shall pay ten dollars for each license; when travelling on foot, the fourth class, and shall pay five dollars for each license. Any person, except persons peddling 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, as aforesaid, shall pay fifty dollars for each license. And any person who peddles jewelry shall pay twenty-five dollars for each license: *Provided*, 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.

Peddlers of packages of dry goods,

of jewelry.

Apothecaries.

Post, p. 714.

28. Apothecaries shall pay ten dollars for each license. Every person who keeps a shop or building where medicines are compounded or prepared according to prescriptions of physicians, and 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.

Manufacturers.

Post, p. 714.

29. Manufacturers shall pay ten dollars for each license. Any person or persons, firms, companies, or corporations, who shall manufacture by hand or machinery, and offer for sale any goods, wares, or merchandise, exceeding annually the sum of one thousand dollars, shall be regarded a manufacturer under this act.

Photographers.

30. 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 on glass, metal, or paper, by the action of light, shall be regarded a photographer under this act.

Lawyers.

31. Lawyers shall pay ten dollars for each license. Every person whose business it is, for fee or reward, to 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 advice in relation to causes or matters pending therein, shall be deemed to be a lawyer within the meaning of this act.

Post, pp. 714 727.

Physicians, surgeons, dentists.

32. 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 ailing, shall be deemed a physician, surgeon, or dentist, as the case may be, within the meaning of this act.

Post, p. 727.

Claim and patent agents.

33. 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.

Certain apothecaries, &c. need not take out license.

SEC. 65. *And be it further enacted*, That where the annual gross receipts or sales of any apothecaries, confectioners, eating-houses, tobacconists, or retail dealers, shall not exceed the sum of one thousand dollars, such apothecaries, confectioners, eating-houses, 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.

Licenses not to be required for sale of certain articles by certain persons.

SEC. 66. *And be it further enacted*, That nothing contained in the preceding sections of this act, laying duties on licenses, shall be construed to require a license 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; 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 for sick, lame, or diseased persons; nor shall the provisions of paragraph number twenty-seven extend to physicians who keep on hand medicines solely for the purpose of making up their own prescriptions for their own patients.

Licenses under this act not to authorize any traffic prohibited by the laws of any State.

States may tax, &c. any article taxed, &c. herein.

SEC. 67. *And be it further enacted*, That no license hereinbefore provided for, if granted, shall be construed to authorize the commencement or continuation of any trade, business, occupation, or employment therein mentioned, within any State or Territory of the United States in which it is or shall be specially prohibited by the laws thereof, or in violation of the laws of any State or Territory: *Provided*, Nothing in this act shall be held or construed so as to prevent the several States, within the limits thereof, from placing a duty, tax, or license, for State purposes, on any business matter or thing on which a duty, tax, or license is required to be paid by this act.

MANUFACTURES, ARTICLES, AND PRODUCTS.

Manufactures, articles, and products.

SPECIFIC AND AD VALOREM DUTY.

Specific and ad valorem duty.

Word "person" to include partnerships, corporations, &c.

SEC. 68. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, every individual, partnership, firm, association, or corporation, (and any word or words in this act indicating or referring to person or persons shall 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:

Before commencing manufacture, persons to furnish to assistant assessor sworn statement, &c.

First. Before commencing, or, if already commenced, before continuing, any such manufacture for which he, she, or they may be liable to be assessed, under the provisions of this act, and which shall not be differently provided for elsewhere, within thirty days after the date when this act shall take effect, he, she, or they shall furnish to the assistant assessor a statement, subscribed and sworn to, or affirmed, setting forth the place where the manufacture is to be carried on, 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 returns.

Second. He shall within ten days after the first day of each and every month, after the day on which this act takes effect, as hereinbefore mentioned, or on or before a day prescribed by the Commissioner of Internal Revenue, make return 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.

Form of statements and returns.

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 on manufactures to be paid monthly.

Sec. 69. *And be it further enacted*, That upon the amounts, quantities, and values of produce, goods, wares, merchandise, and articles manufactured and sold, or delivered, hereinafter enumerated, the manufacturer thereof, whether manufactured for himself or for others, shall pay to the collector of internal revenue within his district, monthly, or on or before a day to be prescribed by the Commissioner of Internal Revenue, the duties on such manufactures: *Provided*, That when thread is manufactured and sold or delivered exclusively for knitted fabrics, or for weaving or spooling, as provided for in the seventy-fifth section of this act, the duties shall be assessed on the articles finished and prepared for use or consumption to the party so finishing or preparing the same, and any party so finishing or preparing any cloth or other fabrics of cotton, wool, or other materials, whether imported or otherwise, shall be considered the manufacturer thereof for the purposes of this act; and for neglect to pay such duties within ten days after demand, either personal or written, left at his, her, or their house or place of business, or manufactory, the amount of such duties may be levied upon the real and personal property of any such manufacturer. And such duties, 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 manufacturer, and such lien may be enforced by distraint, as provided in the general provisions of this act. *And provided, further*, That in all cases of goods manufactured, 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 manufactured goods: *And provided, further*, That the taxes on all articles manufactured and sold, in pursuance of contracts bona fide made before the passage of this act, shall be paid by the purchasers thereof, under regulations to be established by the Commissioner of Internal Revenue.

Proviso as to thread.

To whom duties are to be assessed.

Penalty for neglect to pay duties, &c.

Duties, &c. to be a lien.

Duties on goods manufactured on commission, &c.,

on articles manufactured and sold prior to the passage of this act.

Goods, &c. to be forfeited for neglect, &c. to pay duties.

Sec. 70. *And be it further enacted*, That, for neglect or refusal to pay the duties provided by this act on manufactured articles, as aforesaid, the goods, wares, and merchandise manufactured and unsold by such manufacturer, 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 Commissioner 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. Such persons or parties interested shall be deemed to be the manufacturers of the same, if the articles shall be at the time of taking such possession upon the premises where manufactured; if they shall at such time have been removed from the place of manufacture, the parties interested shall be deemed to be the person in whose custody or possession the articles shall then be. 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 declared forfeit, and shall be sold, disposed of, or turned over 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: *Provided*, That the proceeds of the sale of said articles, if any there be after deducting the duties thereon, together with the expenses of summons, advertising, and sale, or the excess of the value of said articles, after deducting the duties and expenses accrued thereon, when turned over to the use of any department of the government, shall be refunded and paid to the manufacturer, or to the person in whose custody or possession the articles were when seized. 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 return of seizures so forfeited shall be made to the Commissioner of Internal Revenue by the collector or deputy collector who shall make any such seizure. 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 in the same manner as is provided in this section in case of forfeiture.

Proceedings in case of forfeiture.

Seizure.

Notice to owners.

Who to be deemed manufacturers of the goods.

Summons, how served.

Sale.

Excess of proceeds to be refunded.

Commissioners may review cases of forfeitures.

Perishable articles.

Sales to be by public auction.

Sec. 71. *And be it further enacted*, That any violation of, or refusal to comply with, the provisions of the sixty-eighth section of this act, shall be good cause for seizure and forfeiture, substantially in manner as detailed in the section next preceding this, of all manufactured articles liable to be assessed under the provisions of this act, and not otherwise provided for; and such violation or refusal to comply shall further make any party so violating or refusing to comply liable to a fine of five hundred dollars, to be recovered in manner and form as provided in this act.

Penalty for refusal to comply with, &c., provisions of 68th section of this act.

Sec. 72. *And be it further enacted*, That in case of the manufacture and sale or delivery of any goods, wares, merchandise, or articles as hereinafter mentioned, without compliance on the part of the party manufac-

If goods, &c., are manufactured and sold, &c., without paying

duties, value may be estimated and duties assessed.

turing the same with all or any of the requirements and regulations prescribed in this act in relation thereto, the assistant assessor may, upon such information as he may have, assume and estimate the amount and value of such manufactures, and upon such assumed amount assess the duties, 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.

Goods exempt from duty.

Sec. 73. *And be it further enacted*, That all goods, wares, and merchandise, or articles manufactured or made by any person or persons not for sale, but for his, her, or their own use or consumption, and all goods, wares, and merchandise, or articles manufactured or made and sold, except spirituous and malt liquors, and manufactured tobacco, where the annual product shall not exceed the sum of six hundred dollars, shall be and are exempt from duty: *Provided*, That this shall not apply to any business or transaction where one party furnishes the materials, or any part thereof, and employs another party to manufacture, make, or finish the goods, wares, and merchandise or articles, paying or promising to pay therefor, and receiving the goods, wares, and merchandise or articles.

Proviso.

Value, &c., to be estimated by actual sales, &c.

Sec. 74. *And be it further enacted*, That the value and quantity of the goods, wares, and merchandise required to be stated, as aforesaid, and subject to an ad valorem duty, 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 and control of the manufacturer or manufacturers, or his or their agent, not being in his, her, or their factory, store or warehouse, the value shall be estimated by the average of the market value of the like goods, wares, and merchandise, during the time when the same would have become liable to and charged with duty.

Duties on certain manufactured articles.

Post, p. 729.

Sec. 75. *And be it further enacted*, That from and after the said first day of August, eighteen hundred and sixty-two, upon the articles, goods, wares, and merchandise, hereinafter mentioned, which shall thereafter be produced and sold, or be manufactured or made and sold, 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:

Candles.

On candles, of whatever material made, three per centum ad valorem;

Mineral coals.

Post, p. 716.

On all mineral coals, except such as are known in the trade as pea coal and dust coal, three and a half cents per ton: *Provided*, That for all contracts of lease of coal lands made before the first day of April, eighteen hundred and sixty-two, the lessee shall pay the tax;

Lard oil, &c.

Post, p. 729.

Red oil exempt.

On lard oil, mustard-seed oil, linseed oil, and on all animal or vegetable oils not exempted nor provided for elsewhere, whether pure or adulterated, two cents per gallon: *Provided*, That red oil or oleic acid, produced in the manufacture of candles, and used as a material in the manufacture of soap, paraffine, whale and fish oil, shall be exempted from this duty;

Illuminating gas.

On gas, illuminating, made of coal, wholly or in part, or any other material, when the product shall be not above five hundred thousand cubic feet per month, five 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, ten cents per one thousand cubic feet; when the product shall be above five millions, fifteen 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 company shall not have been in operation for the year next 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 this act shall be understood to be the product charged in the bills actually rendered by any gas company during the month preceding the return, and all gas companies are hereby authorized to add the duty or tax imposed by this act 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, 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 coal tar produced in the manufacture of illuminating gas, and the products of the redistillation of coal tar thus produced, shall be exempt from duty: *And provided, further*, That gas companies so located as to compete with each other shall pay the rate imposed by this act upon the company having the largest production;

Duty may be added to price of gas.

Coal tar exempt.

Competing gas companies.

On coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, and all other bituminous substances, used for like purposes, ten cents per gallon: *Provided*, That such oil refined and produced by the distillation of coal exclusively shall be subject to pay a duty of eight cents per gallon, anything in this act to the contrary notwithstanding: *And provided, further*, That distillers of coal-oil shall be subject to all the provisions of this act, hereinbefore set forth and specified, applicable to distillers of spirituous liquors, with regard to licenses, bonds, returns, 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 necessary for that purpose;

Coal illuminating oil, &c.

Distillers of coal oil.

On ground coffee, and all preparations of which coffee forms a part, or which is prepared for sale as a substitute for coffee, three mills per pound;

Ground coffee.

On ground pepper, ground mustard, ground pimento, ground cloves, ground cassia, and ground ginger, and all imitations of the same, one cent per pound;

Ground spices.

On sugar, refined, whether loaf, lump, granulated, or pulverized, two mills per pound;

Refined sugar.

On sugar, refined or made from molasses, sirup of molasses, melado or concentrated melado, two mills per pound;

Post, p. 716.

On all brown, Muscovado, or clarified sugars produced directly from the sugar cane, and not from sorghum or imphee, other than those produced by the refiner, one cent per pound;

Brown, &c., sugar.

Post, p. 588.

On sugar candy and all confectionery, made wholly or in part of sugar, one cent per pound;

Confectionery.

Post, p. 717.

On chocolate, and cocoa prepared, one cent per pound;

Chocolate.

On saleratus, and bicarbonate of soda, five mills per pound;

Saleratus.

On starch, made of potatoes, one mill per pound; ma . f corn or wheat, one and a half mills per pound; made of rice or other material, four mills per pound;

Starch.

On tobacco, cavendish, plug, twist, fine cut, and manufactured of all descriptions, (not including snuff, cigars, and smoking tobacco prepared with all the stems in, or made exclusively of stems,) valued at more than thirty cents per pound, fifteen cents per pound; valued at any sum not exceeding thirty cents per pound, ten cents per pound;

Tobacco.

Post, pp. 717, 729.

On smoking tobacco prepared with all the stems in, five cents per pound;

On smoking tobacco made exclusively of stems, two cents per pound;

On snuff manufactured of tobacco, ground dry or damp, of all descriptions, twenty cents per pound;

Snuff.

Post, p. 717.

Cigars.

On cigars, valued at not over five dollars per thousand, one dollar and fifty cents per thousand;

On cigars, valued at over five and not over ten dollars per thousand, two dollars per thousand;

On cigars, valued at over ten and not over twenty dollars per thousand, two dollars and fifty cents per thousand;

On cigars, valued at over twenty dollars per thousand, three dollars and fifty cents per thousand;

Gunpowder.

On gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at eighteen cents per pound or less, five mills per pound; when valued at above eighteen cents per pound, and not exceeding thirty cents per pound, one cent per pound; and when valued at above thirty cents per pound, six cents per pound;

White Lead.

On white lead, twenty-five cents per one hundred pounds;

Oxide of zinc.

On oxide of zinc, twenty-five cents per one hundred pounds;

Sulphate of barytes.

On sulphate of barytes, ten cents per one hundred pounds: *Provided*, That white lead, oxide of zinc, and sulphate of barytes, 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 actually paid;

Post, p. 716.

Paints and painters' colors.

On all paints and painters' colors, dry or ground in oil, or in paste with water, not otherwise provided for, five per centum ad valorem;

Clock movements.

On clock movements made to run one day, five cents each; made to run more than one day, ten cents each;

Post, p. 717.

Pins.

On pins, solid head or other, five per centum ad valorem;

Umbrellas.

On umbrellas and parasols made of cotton, silk, or other material, five per centum ad valorem;

Post, p. 717.

Screws.

On screws, commonly called wood screws, one and a half cent per pound;

Railroad, &c. iron.

On railroad iron, and all other iron advanced beyond slabs, blooms, or loops, and not advanced beyond bars or rods, 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, one dollar and fifty cents per ton; on railroad iron, re-rolled, seventy-five cents per ton; 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, two dollars per ton: *Provided*, That bars, rods, bands, hoops, sheets, plates, nails, and spikes, manufactured from iron upon which the duty of one dollar and fifty cents has been levied and paid, shall be subject only to a duty of fifty cents per ton in addition thereto, anything in this act to the contrary notwithstanding; On stoves and hollow ware, one dollar and fifty cents per ton of two thousand pounds; cast iron used for bridges, buildings, or other permanent structures, one dollar per ton: *Provided*, That bar iron used for like purposes shall be charged no additional duty beyond the specific duty imposed by this act; 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, four dollars per ton; valued at above seven cents per pound, and not above eleven cents per pound, eight dollars per ton; valued above eleven cents per pound, ten dollars per ton;

Post, p. 717.

Band, hoop and sheet iron, &c.

Stoves and hollow ware.

Cast iron for bridges, &c.

Steel.

Paper.

On paper of all descriptions, including pasteboard and binders' boards, 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 not above three and a half cents per pound, one mill per pound; valued at above three and a half cents per pound, five mills per pound;

On soap, fancy, scented, honey, cream, transparent, and all descriptions of toilet and shaving soap, two cents per pound;

Salt.

On salt, four cents per one hundred pounds;

Pickles, &c.

On pickles and preserved fruits, and on all preserved meats, fish, and shell-fish in cans or air-tight packages, five per centum ad valorem;

On glue and gelatine of all descriptions in the solid state, five mills per pound; Glue and gelatine.

On glue and cement, made wholly or in part of glue, to be sold in the liquid state, twenty-five cents per gallon; Glue and cement.

On patent or enamelled leather, five mills per square foot; Patent leather.

On patent Japanned split, used for dasher leather, four mills per square foot;

On patent or enamelled skirting leather, one and a half cent per square foot;

On all sole and rough or harness leather, made from hides, imported east of the Cape of Good Hope, and all damaged leather, five mills per pound; Sole, &c., leather.

On all other sole or rough leather, hemlock tanned, and harness leather, seven mills per pound;

On all sole or rough leather, tanned in whole or in part with oak, one cent per pound;

On all finished or curried upper leather, made from leather tanned in the interest of the parties finishing or currying such leather not previously taxed in the rough, except calf skins, one cent per pound; Upper leather.

On bend and butt leather, one cent per pound; Bend leather.

On offal leather, five mills per pound; Offal leather.

On oil-dressed leather, and deer skins dressed or smoked, two cents per pound;

On tanned calf skins, six cents each; Calf and goat skins, &c.

On morocco, goat, kid, or sheep skins, curried, manufactured, or finished, four per centum ad valorem: *Provided*, That the price at which such skins are usually sold shall determine their value;

On horse and hog skins tanned and dressed, four per centum ad valorem; Horse and hog skins.

On American patent calf skins, five per centum ad valorem; Pat. calf skins.

On conducting hose of all kinds for conducting water or other fluids, a duty of three per centum ad valorem; Conducting hose.

On wine, made of grapes, five cents per gallon; Wine.

On varnish, made wholly or in part of gum copal or other gums or substances, five per centum ad valorem; Varnish.

On furs of all descriptions, when made up or manufactured, three per centum ad valorem; Furs.

On cloth and all textile or knitted or felted fabrics of cotton, wool, or other materials, before the same has been dyed, printed, bleached, or prepared in any other manner, a duty of three per centum ad valorem: *Provided*, That thread or yarn manufactured and sold or delivered exclusively for knitted fabrics, or for weaving, when the spinning and weaving for the manufacture of cloth of any kind is carried on separately, shall not be regarded as manufactures within the meaning of this act; but all fabrics of cotton, wool, or other material, whether woven, knit, or felted, shall be regarded as manufactures, and be subject to the duty, as above, of three per centum ad valorem; Cloth, cotton or woollen, &c.

On all diamonds, emeralds, and all other jewelry, a tax of three per centum ad valorem; Diamonds, &c.

On and after the first day of October, eighteen hundred and sixty-two, there shall be levied, collected, and paid, a tax of one half of one cent per pound on all cotton held or owned by any person or persons, corporation, or association of persons; and such tax shall be a lien thereon in the possession of any person whomsoever. And further, if any person or persons, corporations, or association of persons, shall remove, carry, or transport the same from the place of its production before said tax shall have been paid, such person or persons, corporation, or association of persons, shall forfeit and pay to the United States double the amount of such tax, to be recovered in any court having jurisdiction thereof: *Provided, however*, That the Commissioner of Internal Revenue is hereby Cotton. Lien. Penalty. Proviso.

authorized to make such rules and regulations as he may deem proper for the payment of said tax at places different from that of the production of said cotton: *And provided, further*, That all cotton owned and held by any manufacturer of cotton fabrics on the first day [of] October, eighteen hundred and sixty-two, and prior thereto, shall be exempt from the tax hereby imposed;

Cotton held by manufacturer exempt.

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 three per centum ad valorem: *Provided*, That on all cloths dyed, printed, bleached, manufactured into other fabrics, or otherwise prepared, on which a duty or tax shall have been paid before the same were so dyed, printed, bleached, manufactured, or prepared, the said duty or tax of three per centum shall be assessed only upon the increased value thereof: *And provided, further*, That on all oil-dressed leather, and deer skins dressed or smoked, manufactured into gloves, mittens or other articles on which a duty or tax shall have been paid before the same were so manufactured, the said duty or tax of three per centum shall be assessed only upon the increased valuation thereof: *And provided, further*, That in estimating the duties upon articles manufactured when removed and sold at any other place than the place of manufacture, there shall be deducted from the gross amount of sales the freight, commission, and expenses of sale actually paid, and the duty shall be assessed and paid upon the net amount after the deductions as aforesaid: *And provided, further*, That printed books, magazines, pamphlets, newspapers, reviews, and all other similar printed publications; boards, shingles, and all other lumber and timber; staves, hoops, headings, and timber only partially wrought and unfinished for chairs, tubs, pails, snathes, lasts, shovel and fork handles; umbrella stretchers, pig iron, and iron not advanced beyond slabs, blooms, or loops; maps and charts; charcoal; alcohol made or manufactured of spirits or materials upon which the duties imposed by this act shall have been paid; plaster or gypsum; malt; burning fluid; printers' ink; flax prepared for textile or felting purposes, until actually woven or fitted into fabrics for consumption; all flour and meal made from grain; bread and breadstuffs; pearl barley and split peas; butter; cheese; concentrated milk; bullion, in the manufacture of silverware; brick; lime; Roman cement; draining tiles; marble; slate; building stone; copper, in ingots or pigs; and lead, in pigs or bars, shall not be regarded as manufactures within the meaning of this act: *Provided*, That whenever, by the provisions of this act, a duty is imposed upon any article removed for consumption or sale, it shall apply only to such articles as are manufactured on or after the first day of August, eighteen hundred and sixty-two, and to such as are manufactured and not removed from the place of manufacture prior to that date.

Manufactures of cotton, wool, flax, silk, &c., and of non-enumerated articles.

Post, pp. 717, 723.

Certain articles not to be considered manufactures under this act.

AUCTION SALES.

Auction sales.

Sec. 76. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, there shall be levied, 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-tenth of one per centum on the gross amount of such sales, and every auctioneer 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 executors or administrators.

Auction sales.

Certain sales exempt.

CARRIAGES, YACHTS, BILLIARD-TABLES, AND PLATE.

SEC. 77. *And be it further enacted*, That from and after the first day of May, eighteen hundred and sixty-two, there shall be levied, collected, and paid, by any person or persons owning, possessing, or keeping any carriage, yacht, and billiard-table, the several duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in schedule marked A.

Carriages, yachts, billiard-tables, and plate.

Post, pp. 627, 717.

SCHEDULE A.

CARRIAGES, YACHTS, BILLIARD-TABLES, AND PLATE.

	Duty. Dolls cts.	
Carriage, gig, chaise, phæton, wagon, buggy-wagon, carryall, rockaway, or other like carriage, the body of which rests upon springs of any description, kept for use, and which shall not be exclusively employed in husbandry or for the transportation of merchandise, and valued at seventy-five dollars or over, including the harness used therewith, when drawn by one horse, one dollar	1 00	Carriages. *Post*, p. 717.
Carriages of like description drawn by two horses, and any coach, hackney-coach, omnibus, or four-wheel 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 exclusively employed in husbandry or for the transportation of merchandise, valued at seventy-five dollars, and not exceeding two hundred dollars, including the harness used therewith, drawn by two horses or more, two dollars	2 00	
Carriages of like description, when valued above two hundred dollars, and not exceeding six hundred dollars, five dollars	5 00	
Carriages of like description, valued above six hundred dollars, ten dollars	10 00	
Pleasure or racing vessels, known as yachts, whether by sail or steam, under the value of six hundred dollars, five dollars	5 00	Yachts.
Yachts valued above six hundred dollars, and not exceeding one thousand dollars, ten dollars	10 00	
And for each additional one thousand dollars in value of said yachts, ten dollars	10 00	
Billiard-tables, kept for use, ten dollars	10 00	Billiard-tables.
Plate of gold, kept for use, per ounce troy, fifty cents	50	Plate.
Plate of silver, kept for use, per ounce troy, three cents	3	*Post*, p. 717.
Provided, That silver spoons or plate of silver, to an amount not exceeding forty ounces, as aforesaid, belonging to any one person, shall be exempt from duty.		

SLAUGHTERED CATTLE, HOGS, AND SHEEP.

SEC. 78. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, there shall be levied, collected, and paid by any person or persons, firms, companies, or agents or employees thereof, the following duties or taxes, that is to say:

Slaughtered cattle, hogs, and sheep.

Post, p. 718.

Cattle.

Post, p. 718.

On all horned cattle exceeding eighteen months old, slaughtered for sale, thirty cents per head;

On all calves and cattle under eighteen months old, slaughtered for sale, five cents per head;

Hogs.

On all hogs, exceeding six months old, slaughtered for sale, when the number thus slaughtered exceeds twenty in any one year, ten cents per head;

Sheep.

On all sheep, slaughtered for sale, five cents per head: *Provided*, That all cattle, hogs, and sheep, slaughtered by any person for his or her own consumption, shall be exempt from duty.

Returns of slaughtering to be made.

Sec. 79. *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 employees thereof, whose business or occupation it is to slaughter for sale any cattle, calves, sheep, or hogs, shall be required to make and render a list at the end of each and every month to the assistant assessor of the district where the business is transacted, stating the number of cattle, calves, if any, the number of hogs, if any, and the number of sheep, 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 employees thereof, as aforesaid, under oath or affirmations, in such manner and form as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, at the time of rendering said list, pay the full amount of duties which have accrued or should accrue, 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 general 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, hogs, or sheep so slaughtered upon which the duty is fraudulently withheld, evaded, or attempted to be evaded: *Provided*, That the Commissioner of Internal Revenue shall prescribe such further rules and regulations as he may deem necessary for ascertaining the correct number of cattle, calves, hogs, and sheep, liable to be taxed under the provisions of this act.

Duties, when to be paid.

Penalty for default.

RAILROADS, STEAMBOATS, AND FERRY-BOATS.

Railroads, steamboats, ferry-boats.

Sec. 80. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any railroad or railroads upon which steam is used as a propelling power, or of any steamboat or other vessel propelled by steam-power, shall be subject to and pay a duty of three per centum on the gross amount of all the receipts of such railroad or railroads or steam-vessel for the transportation of passengers over and upon the same; and any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any railroad or railroads using any other power than steam thereon, or owning, possessing, or having the care or management of any ferry-boat, or vessel used as a ferry-boat, propelled by steam or horse power, shall be subject to and pay a duty of one and a half per centum upon the gross receipts of such railroad or ferry-boat, respectively, for the transportation of passengers over and upon said railroads, steamboats, and ferry-boats, respectively; and any person or persons, firms, companies, or corporations, owning, possessing, or having the care or management of any bridge authorized by law to receive toll for the transit of passengers, beasts, carriages, teams, and freight of any description over such bridge, shall be subject to and pay a duty of three per centum on the gross amount of all their

Duty.

Toll bridges.

receipts of every description. And the owner, possessor, or person or persons having the care and management of any such railroad, steamboat, ferry-boat, or other vessel, or bridge, as aforesaid, shall, within five days after the end of each and every month, commencing as hereinbefore mentioned, make a list or return to the assistant assessor of the district within which such owner, possessor, company, or corporation may have his or its place of business, or where any such railroad, steamboat, ferry-boat, or bridge is located or belongs, respectively, stating the gross amount of such receipts 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, monthly, at the time of making such return, pay to the collector or deputy collector of the district 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 five days after such return should be made as aforesaid, the assessor or assistant assessor shall proceed to estimate the amount received and the duties payable thereon, 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, 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 as aforesaid when the same have been ascertained as aforesaid, for the space of five days after the same shall have become payable, the owner, possessor, or person having the management as aforesaid, shall pay, in addition, five per centum on the amount of such duties; 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: *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.

Returns to be made under oath.

Duties to be paid monthly.

Penalty for neglect,

for attempt to evade payment.

Liens, distraint, &c.

Tax may be added to rates of fare.

RAILROAD BONDS.

Sec. 81. *And be it further enacted*, That on and after the first day of July, eighteen hundred and sixty-two, any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable in one or more years after date, upon which interest is, or shall be, stipulated to be paid, or coupons representing the interest shall be or shall have been issued to be paid, and all dividends in scrip or money or sums of money thereafter declared due or payable to stockholders of any railroad company, as part of the earnings, profits, or gains of said companies, shall be subject to and pay a duty of three per centum on the amount of all such interest or coupons or dividends whenever the same shall be paid; and said railroad companies or railroad corporations, or any person or persons owning, possessing, or having the care or management of any railroad company or railroad corporation, are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, after the first day of July, as aforesaid, on account of any interest

Railroad bonds.

Duty.

Amount of tax to be withheld.

Railroad bonds.

or coupons or dividends due and payable as aforesaid, the said duty or sum of three per centum; and the duties deducted as aforesaid, and certified by the president or other proper officer of said company or corporation, shall be a receipt and discharge, according to the amount thereof, of said railroad companies or railroad corporations, and the owners, possessors, and agents thereof, on dividends and on bonds or other evidences of their indebtedness, upon which interest or coupons are payable, holden by any person or party whatsoever, and a list or return shall be made and rendered within thirty days after the time fixed when said interest or coupons or dividends become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the duties received and chargeable, as aforesaid, during the time when such duties have accrued or should accrue, and remaining unaccounted for; and there shall be annexed to every such list or return a declaration under oath or affirmation, in manner and form as may be prescribed by the Commissioner of Internal Revenue, of the president, treasurer, or some proper officer of said railroad company or railroad corporation, that the same contains a true and faithful account of the duties so withheld and received during the time when such duties have accrued or should accrue, and not accounted for, and for any default in the making or rendering of such list or return, with the declaration annexed, as aforesaid, the person or persons owning, possessing, or having the care or management of such railroad company or railroad corporation, making such default, shall forfeit, as a penalty, the sum of five hundred dollars; and in case of any default in making or rendering said list, or of any default in the payment of the duty, or any part thereof, accruing or which should accrue, the assessment and collection shall be made according to the general provisions of this act.

Returns to be made under oath.

Penalty for default.

BANKS, TRUST COMPANIES, SAVINGS INSTITUTIONS, AND INSURANCE COMPANIES.

Banks, trust companies, savings institutions, and insurance companies.

Sec. 82. *And be it further enacted*, That on and after the first day of July, eighteen hundred and sixty-two, there shall be levied, collected, and paid by all banks, trust companies, and savings institutions, and by all fire, marine, life, inland, stock, and mutual insurance companies, under whatever style or name known or called, of the United States or Territories, specially incorporated or existing under general laws, or which may be hereafter incorporated or exist as aforesaid, on all dividends in scrip or money thereafter declared due or paid to stockholders, to policy holders, or to depositors, as part of the earnings, profits, or gains of said banks, trust companies, savings institutions, or insurance companies, and on all sums added to their surplus or contingent funds, a duty of three per centum: *Provided*, That the duties 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. And said banks, trust companies, savings institutions, and insurance companies are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, on account of any dividends or sums of money that may be due and payable, as aforesaid, after the first day of July, eighteen hundred and sixty-two, the said duty of three per centum. And a list or return shall be made and rendered within thirty days after the time fixed when such dividends or sums of money shall be declared due and payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the amount of duties accrued or which should accrue from time to time, as aforesaid, during the time when such duties remain unaccounted for, and there shall be annexed to every such list or return a declaration, under oath or affirmation, to be made in form and manner as shall be prescribed by the Commissioner of Internal Revenue, of the president, or some other proper

Post, pp. 723, 724.

Duty.

Returns under oath.

officer of said bank, trust company, savings institution, or insurance company, respectively, that the same contains a true and faithful account of the duties which have accrued or should accrue, and not accounted for, and for any default in the delivery 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 five hundred dollars.

Penalty for default.

Sec. 83. *And be it further enacted*, That any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, bank, trust company, savings institution, or insurance company, as heretofore mentioned, required under this act to make and render any list or return to the Commissioner of Internal Revenue, shall, upon rendering the same, pay to the said Commissioner of Internal Revenue the amount of the duties due on such list or return, and in default thereof shall forfeit as a penalty the sum of five hundred dollars; and in case of neglect or refusal to make such list or return as aforesaid, or to pay the duties as aforesaid, for the space of thirty days after the time when said list should have been made and rendered, or when said duties shall have become due and payable, the assessment and collection shall be made according to the general provisions heretofore prescribed in this act.

Duties, &c. on banks, &c. when to be paid.

Penalty

Sec. 84. *And be it further enacted*, That on the first day of October, anno Domini eighteen hundred and sixty-two, and on the first day of each quarter of a year thereafter, there shall be paid by each insurance company, whether inland or marine, and by each individual or association engaged in the business of insurance from loss or damage by fire, or by the perils of the sea, the duty of one per centum upon the gross receipts for premiums and assessments by such individual, association, or company during the quarter then preceding; and like duty shall be paid by the agent of any foreign insurance company having an office or doing-business within the United States.

Insurance companies.

Duty.

Sec. 85. *And be it further enacted*, That on the first day of October next, and on the first day of each quarter thereafter, an account shall be made and rendered to the Commissioner of Internal Revenue by all insurance companies, or their agents, or associations or individuals making insurance, except life insurance, including agents of all foreign insurance companies, which shall contain a true and faithful account of the insurance made, renewed, or continued, or indorsed upon any open policy by said companies, or their agents, or associations, or individuals during the preceding quarter, setting forth the amount insured, and the gross amount received, and the duties accruing thereon under this act; and there shall be annexed to and delivered with every such quarterly account an affidavit, in the form to be prescribed by the Commissioner of Internal Revenue, made by one of the officers of said company or association, or individual, or by the agent in the case of a foreign company, that the statements in said accounts are in all respects just and true; and such quarterly accounts shall be rendered to the Commissioner of Internal Revenue within thirty days after the expiration of the quarter for which they shall be made up, and upon rendering such account, with such affidavit, as aforesaid, thereto annexed, the amount of the duties due by such quarterly accounts shall be paid to the Commissioner of Internal Revenue; and for every default in the delivery of such quarterly account, with such affidavit annexed thereto, or in the payment of the amount of the duties due by such quarterly account, the company, or agent, or association, or individual making such default shall forfeit and pay, in addition to such duty, the sum of five thousand dollars.

Insurance companies to make returns under oath.

Penalty for default.

Salaries, &c. Passports.

SALARIES AND PAY OF OFFICERS AND PERSONS IN THE SERVICE OF THE UNITED STATES, AND PASSPORTS.

Salaries.

Sec. 86. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, there shall be levied, collected, and paid on all salaries of officers, or payments 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 three 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 three 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 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.

Passports.

Sec. 87. *And be it further enacted*, That for every passport issued from the office of the Secretary of State, after the thirtieth day of June, eighteen hundred and sixty-two, there shall be paid the sum of three 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. 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.

Advertisements.

ADVERTISEMENTS.

Sec. 88. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, 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 quarterly, commencing as heretofore mentioned, containing the gross amount of receipts as aforesaid, and the amount of duties which have accrued thereon, and render the same to the assistant assessor of the respective districts 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, and at the time of making said list or return, pay to the collector or deputy collector of the district, as aforesaid, 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, as aforesaid, for

Duty.

Returns under oath.

Duties, when payable.

Penalty for neglect.

the space of thirty days after the time when said list or return ought to have been made, as aforesaid, the assistant assessor of the respective districts shall proceed to estimate the duties, as heretofore provided in other cases of delinquency; and in case of neglect or refusal to pay the duties, as aforesaid, for the space of thirty days after said duties become due and payable, 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 five 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 afore-aid, shall forfeit and pay a penalty of five hundred dollars for each offence, or for any sum fraudulently unaccounted for; and all provisions in this act in relation to 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, as aforesaid, to the contrary notwithstanding: *Provided, further*, That the receipts for advertisements to the amount of one thousand dollars, by any person or persons, firm, or company, publishing any newspaper, magazine, review, or other literary, scientific, news publication, issued periodically, shall be exempt from duty: *And provided, further*, That all newspapers whose circulation does not exceed two thousand copies shall be exempted from all taxes for advertisements.

Advertisements.

Penalty for neglect, &c.

Liens, collections, &c.

Duty may be added to price.

What amount of receipts exempt.

Certain newspapers exempt.

INCOME DUTY.

Income duty.

SEC. 89. *And be it further enacted*, That for the purpose of modifying and reënacting, as hereinafter provided, 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 fifth of August, eighteen hundred and sixty-one, as relates to income tax; that is to say, sections forty-nine, fifty, (except so much thereof as relates to the selection and appointment of depositaries,) and fifty-one, be, and the same are hereby, repealed.

Repeal of 1861, ch. 45, §§ 49 50 51.

Ante, pp. 309, 310.

SEC. 90. *And be it further enacted*, That there shall be levied, collected, and paid annually, upon the annual gains, profits, or income of every person residing in the United States, whether derived from any kind of property, rents, interest, dividends, salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, except as hereinafter mentioned, if such annual gains, profits, or income exceed the sum of six hundred dollars, and do not exceed the sum of ten thousand dollars, a duty of three per centum on the amount of such annual gains, profits, or income over and above the said sum of six hundred dollars; if said income exceeds the sum of ten thousand dollars, a duty of five per centum upon the amount thereof exceeding six hundred dollars; and upon the annual gains, profits, or income, rents, and dividends accruing upon any property, securities, and stocks owned in the United States by any citizen of the United States residing abroad, except as hereinafter mentioned, and not in the employment of the government of the United States, there shall be levied, collected, and paid a duty of five per centum.

Duty on income;

if over $600 and not over $10,000;

if over $10,000, on rents, dividends, &c.

SEC. 91. *And be it further enacted*, That in estimating said annual gains, profits, or income, whether subject to a duty, as provided in this act, of three per centum, or of five per centum, all other national, state, and local taxes, lawfully assessed upon the property or other sources of income of any person as aforesaid, from which said annual gains, profits, or income of such person is or should be derived, shall be first deducted from the

Local and other taxes to be first deducted.

Post, p. 723.

Income duty.

gains, profits, or income of the person or persons who actually pay the same, whether owner or tenant, and all gains, profits, or income derived from salaries of officers, or payments to persons in the civil, military, naval, or other service of the United States, including senators, representatives, and delegates in Congress, above six hundred dollars, or derived from interest or di.idends on stock, capital, or deposits in any bank, trust company, or savings institution, insurance, gas, bridge, express, telegraph, steamboat, ferry-boat, or railroad company, or corporation, or on any bonds or other evidences of indebtedness of any railroad company or other corporation, which shall have been assessed and paid by said banks, trust companies, savings institutions, insurance, gas, bridge, telegraph, steamboat, ferry-boat, express, or railroad companies, as aforesaid, or derived from advertisements, or on any articles manufactured, upon which specific, stamp or ad valorem duties shall have been directly assessed or paid, shall also be deducted; and the duty herein provided for shall be assessed and collected upon the income for the year ending the thirty-first day of December next preceding the time for levying and collecting said duty, that is to say, on the first day of May, eighteen hundred and sixty-three, and in each year thereafter: *Provided*, That upon such portion of said gains, profits, or income, whether subject to a duty as provided in this act of three per centum or of five per centum, which shall be derived from interest upon notes, bonds, or other securities of the United States, there shall be levied, collected, and paid a duty not exceeding one and one-half of one per centum, anything in this act to the contrary notwithstanding.

Post, p. 718.

Post, p. 718.

For what year to be assessed and collected.

Income from United States securities.

Duties on incomes, when payable.

Sec. 92. *And be it further enacted*, That the duties on incomes herein imposed shall be due and payable on or before the thirtieth day of June, in the year eighteen hundred and sixty-three, and in each year thereafter until and including the year eighteen hundred and sixty-six and no longer; and to any sum or sums annually due and unpaid for thirty days after the thirtieth of June, as aforesaid, and for ten days after demand thereof by the collector, there shall be levied in addition thereto, the sum of five per centum on the amount of duties unpaid, as a penalty, except from the estates of deceased and insolvent persons; and if any person or persons, or party, liable to pay such duty, shall neglect or refuse to pay the same, the amount due shall be a lien in favor of the United States from the time it was so due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all the property, and rights to property, stocks, securities, and debts of every description from which the income upon which said duty is assessed or levied shall have accrued, or may or should accrue; and in default of the payment of said duty for the space of thirty days, after the same shall have become due, and be demanded, as 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 Commissioner of Internal Revenue, upon the certificate of the collector or deputy collector that said duty is due and unpaid for the space of ten days after notice duly given of the levy of such duty, shall issue a warrant in form and manner to be prescribed by said 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 and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale by the collector or deputy collector of the sale, shall give title to the purchaser, of 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

Penalty for delay in payment; for default in payment.

Distress.

Notice.

Sale.

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 therefor in lieu of any original or prior certificates, which shall be void whether cancelled or not; and said certificates of sale of the collector or deputy collector, where the subject of sale shall be securities or other evidences of debt, shall be good and valid receipts to the person or party holding the same, as against any person or persons, or other party holding, or claiming to hold, possession of such securities or other evidences of debt.

Certificates of sales.

Sec. 93. *And be it further enacted*, That it shall be the duty of all persons of lawful age, and all guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or other fiduciary capacity, to make return in the list or schedule, as provided in this act, to the proper officer of internal revenue, of the amount of his or her income, or the income of such minors or persons as may be held in trust as aforesaid, according to the requirements hereinbefore stated, and in case of neglect or refusal to make such return, the assessor or assistant assessor shall assess the amount of his or her income, and proceed thereafter to collect the duty thereon in the same manner as is provided for in other cases of neglect and refusal to furnish lists or schedules in the general provisions of this act, where not otherwise incompatible, and the assistant assessor may increase the amount of the list or return of any party making such return, if he shall be satisfied that the same is understated: *Provided*, That any party, in his or her own behalf, or as guardian or trustee, as aforesaid, 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 was not possessed of an income of six hundred dollars, liable to be assessed according to the provisions of this act, or that he or she has been assessed elsewhere and the same year for an income duty, under authority of the United States, and shall thereupon be exempt from an income duty; or, if the list or return of any party shall have been increased by the assistant assessor, in manner as aforesaid, he or she may be permitted to declare, as aforesaid, the amount of his or her annual income, or the amount held in trust, as aforesaid, liable to be assessed, as aforesaid, and the same so declared shall be received as the sum upon which duties are to be assessed and collected.

Each person to make return of income.

Post, p. 718.

Provision in cases of neglect or refusal.

Proviso.

STAMP DUTIES.

Sec. 94. *And be it further enacted*, That on and after the first day of October, eighteen hundred and sixty-two, there shall be levied, collected, and paid, for and in respect of the several instruments, matters, and things mentioned, and described in the schedule (marked B) hereunto annexed, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, shall be written or printed, by any person or persons, or party who shall make, sign, or issue the same, or for whose use or benefit the same shall be made, signed, or issued, the several duties or sums of money set down in figures against the same, respectively, or otherwise specified or set forth in the said schedule.

Stamp duties on articles in Schedule B.

Post, p. 561.

Sec. 95. *And be it further enacted*, That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, any instrument, document, or paper of any kind, or description whatsoever, without the same being duly stamped for denoting the duty hereby imposed thereon, or without having thereupon an adhesive stamp to denote said duty, such person or persons shall incur a penalty of fifty dollars, and such instrument, document, or paper, as aforesaid, shall be deemed invalid and of no effect.

Penalty for making, &c., instrument without using stamp.

1862, ch. 163, § 24. *Post*, p. 560.

Post, pp. 724, 725.

Stamps to be used only for designated duty.

Sec. 96. *And be it further enacted*, That no stamp appropriated to denote the duty charged on any particular instrument, and bearing the name of such instrument on the face thereof, shall be used for denoting any other duty of the same amount, or if so used the same shall be of no avail.

Stamped paper, &c. to be so used.

Sec. 97. *And be it further enacted*, That no vellum, parchment, or paper, bearing a stamp appropriated by name to any particular instrument, shall be used for any other purpose, or if so used the same shall be of no avail.

Forging or counterfeiting stamps, or dies, &c., how punished.

Sec. 98. *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 get off, or cause or procure to be cut, torn, or got off, 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, 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, and by imprisonment and confinement to hard labor not exceeding five years.

Using a forged stamp, &c.

Persons using certain stamps to mark them.

Post, p. 721.

Sec. 99. *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, nevertheless*, 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 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, his or their initials and 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

Penalty for neglect.

Certain persons may furnish their own stamps, &c.

Stamp, how destroyed.

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 misdemeanor, and, upon conviction thereof, shall be subject to all the penalties, fines, and forfeitures prescribed in section ninety-*three* [eight] of this act.

Private stamps.

Penalty for forging, &c.

Post, p. 718.

Sec. 100. *And be it further enacted*, That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, or shall accept or pay, or cause to be accepted or paid, with design to evade the payment of any stamp duty, any bill of exchange, draft or order, or promissory note for the payment of money, liable to any of the duties imposed by this act, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the duty hereby charged thereon, he, she, or they shall, for every such bill, draft, order, or note, forfeit the sum of two hundred dollars.

Penalty for making, &c., bills of exchange &c., without stamps, &c.

Sec. 101. *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 one hundred dollars.

Acceptors of bills of exchange to place stamps thereon.

Penalty for paying, &c. without stamp.

Sec. 102. *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, 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 thereupon allow and deduct from 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 added to the amount, after deducting the allowance of per centum, as aforesaid: *Provided*, That no commission shall be allowed on any sum or sums so sold or supplied of less amount than fifty dollars. *And provided, further*, 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 discount, 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 for the allowance of such of the stamps issued under the provisions of this act as may have been spoiled 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

Commissioner to sell stamps to certain officials and other persons.

Post, p. 718.

Commission.

Post, p. 718.

Proviso.

Discount to persons furnishing their own stamps.

Post, p. 718.

Allowance to be made for stamps rendered useless, &c.

shall be made either by giving other stamps in lieu of the stamps so allowed for, or by repaying the amount or value, after deducting therefrom, in case of repayment, the sum of five per centum to the owner thereof.

Commissioner may decide whether any instrument is liable to stamp duty.

Special stamp in such case.

SEC. 103. *And be it further enacted*, That it shall be lawful for any person to present to the Commissioner of Internal Revenue any instrument, and require his opinion whether or not the same is chargeable with any duty; and if the said commissioner shall be of opinion that such instrument is not chargeable with any stamp duty, it shall be lawful for him, and he is hereby required, to impress thereon a particular stamp, to be provided for that purpose, with such word or words or device thereon as he shall judge proper, which shall signify and denote that such instrument is not chargeable with any stamp duty; and every such instrument upon which the said stamp shall be impressed shall be deemed to be not so chargeable, and shall be received in evidence in all courts of law or equity, notwithstanding any objections made to the same, as being chargeable with stamp duty, and not stamped to denote the same.

Telegraph companies not to send, &c., messages, unless, &c.

SEC. 104. *And be it further enacted*, That on and after the date on which this act shall take effect, no telegraph company or its agent or employee shall receive from any person, or transmit to any person, any despatch or message without an adhesive stamp denoting the duty imposed by this act being affixed to a copy thereof, or having the same stamped thereupon, and in default thereof shall incur a penalty of ten dollars: *Provided*, That only one stamp shall be required, whether sent through one or more companies.

Express companies not to receive articles for transportation without stamp.

SEC. 105. *And be it further enacted*, That on and after the date on which this act shall take effect, no express company or its agent or employee shall receive for transportation from any person any bale, bundle, box, article, or package of any description, without either delivering to the consignor thereof a printed receipt, having stamped or affixed thereon a stamp denoting the duty imposed by this act, or without affixing thereto an adhesive stamp or stamps denoting such duty, and in default thereof shall incur a penalty of ten dollars: *Provided*, That but one stamped receipt or stamp shall be required for each shipment from one party to another party at the same time, whether such shipment consists of one or more packages: *And provided, also*, That no stamped receipts or stamp shall be required for any bale, bundle, box, article, or package transported for the government, nor for such bales, bundles, boxes, or packages as are transported by such companies without charge thereon.

Articles in schedule C subject to provisions of this act.

SEC. 106. *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 inapplicable) all the articles or objects enumerated in schedule marked C, subject to stamp duties, and apply to the provisions in relation thereto.

Drugs, cosmetics, &c., not to be sold, &c., without stamp.

Post, pp. 727, 728.

SEC. 107. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, no person or persons, firms, companies, or corporations, shall make, prepare, and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery, cosmetics, and playing-cards, upon which a duty is imposed by this act, as enumerated and mentioned in schedule C, without affixing thereto an adhesive stamp or label denoting the duty before mentioned, and in default thereof shall incur a penalty of ten dollars: *Provided*, That nothing in this act contained shall apply to any uncompounded 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

Proviso.

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 on makers of drugs, &c., for removing, &c., stamp;

Sec. 108. *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.

Post, pp. 727, 728.

for selling without stamp.

Sec. 109. *And be it further enacted*, That every maker or manufacturer of any of the articles or commodities mentioned in schedule C, as aforesaid, who shall sell, 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 in this act provided, 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: *Provided*, That medicines, preparations, compositions, perfumery, and cosmetics, upon which stamp duties are required by this act, may, when intended for exportation, be manufactured and sold, or removed without having stamps affixed thereto, and without being charged with duty, as aforesaid; and every manufacturer or maker of any article, as aforesaid, intended for exportation, shall give such bonds and be subject to such rules and regulations to protect the revenue against fraud as may be from time to time prescribed by the Secretary of the Treasury.

In cases of exportation

Monthly statement in writing.

Sec. 110. *And be it further enacted*, That every manufacturer or maker of any of the articles or commodities, as aforesaid, or his chief workman, agent, or superintendent, shall at the end of each and every month make and sign a declaration in writing that no such article or commodity, as aforesaid, has, during such preceding month, or time when the last declaration was made, been removed, carried, or sent, or caused, or suffered, or known to have been removed, carried, or sent from the premises of such manufacturer or maker, other than such as have been duly taken account of and charged with the stamp duty, on pain of such manufacturer or maker forfeiting for every refusal or neglect to make such declaration one hundred dollars; and if any such manufacturer or maker, or his chief workman, agent, or superintendent, shall make any false or untrue declaration, such manufacturer or maker, or chief workman, agent, or superintendent, making the same, shall forfeit five hundred dollars.

SCHEDULE B.

STAMP DUTIES.

Stamp duties.

Agreements.

Agreement or contract, other than those specified in this schedule; any appraisement of value or damage, or for any other purpose;

		Duty. Dolls. cts.
	for every sheet or piece of paper upon which either of the same shall be written	5
Bank checks.	Bank check, draft, or order for the payment of any sum of money exceeding twenty dollars, drawn upon any bank, trust company, or any person or persons, companies, or corporations at sight or on demand, two cents	2
Bills of exchange, inland.	Bill of exchange, (inland,) draft, or order for the payment of any sum of money exceeding twenty and not exceeding one hundred dollars, otherwise than at sight or on demand, or any promissory note except bank notes issued for circulation, for a sum exceeding twenty and not exceeding one hundred dollars, five cents	5
Post, p. 720.	Exceeding one hundred dollars and not exceeding two hundred dollars, ten cents	10
	Exceeding two hundred dollars and not exceeding three hundred and fifty dollars, fifteen cents	15
	Exceeding three hundred and fifty dollars and not exceeding five hundred dollars, twenty cents	20
	Exceeding five hundred dollars and not exceeding seven hundred and fifty dollars, thirty cents	30
	Exceeding seven hundred and fifty dollars and not exceeding one thousand dollars, forty cents	40
	Exceeding one thousand dollars and not exceeding fifteen hundred dollars, sixty cents	60
	Exceeding fifteen hundred dollars and not exceeding twenty-five hundred dollars, one dollar	1 00
	Exceeding twenty-five hundred dollars and not exceeding five thousand dollars, one dollar and fifty cents	1 50
	And for every twenty-five hundred dollars, or part of twenty-five hundred dollars in excess of five thousand dollars, one dollar	1 00
Bills of exchange, foreign.	Bill of exchange (foreign) or letter of credit, drawn in but payable out of the United States, if drawn singly, or otherwise than in a set of three or more, according to the custom of merchants and bankers, shall pay the same rates of duty as inland bills of exchange or promissory notes.	
	If drawn in sets of three or more: For every bill of each set, where the sum made payable shall not exceed one hundred and fifty 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, three cents	3
	Above one hundred and fifty dollars and not above two hundred and fifty dollars, five cents	5
	Above two hundred and fifty dollars and not above five hundred dollars, ten cents	10
	Above five hundred dollars and not above one thousand dollars, fifteen cents	15
	Above one thousand dollars and not above one thousand five hundred dollars, twenty cents	20
	Above one thousand five hundred dollars and not above two thousand two hundred and fifty dollars, thirty cents	30
	Above two thousand two hundred and fifty dollars and not above three thousand five hundred dollars, fifty cents	50
	Above three thousand five hundred dollars and not above five thousand dollars, seventy cents	70
	Above five thousand dollars and not above seven thousand five hundred dollars, one dollar	1 00

	Duty. Dolls. cts.	
And for every two thousand five hundred dollars, or part thereof, in excess of seven thousand five hundred dollars, thirty cents..	30	
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	Bills of lading.
Express. — For every receipt or stamp issued, or issued by any express company, or carrier, or person whose occupation it is to act as such, for all boxes, bales, packages, articles, or bundles, for the transportation of which such company, carrier, or person, shall receive a compensation of not over twenty-five cents, one cent.	1	Expresses. *Post*, pp. 721, 722.
When such compensation exceeds the sum of twenty-five cents, and not over one dollar, two cents.....	2	
When one or more packages are sent to the same address at the same time, and the compensation therefor exceeds one dollar, five cents.....	5	
Bond. — For indemnifying any person who shall have become bound or engaged as surety for the payment of any sum of money, or for the due execution or performance of the duties of any office, and to account for money received by virtue thereof, fifty cents.....	50	Bond.
Bond of any description other than such as may be required in legal proceedings and such as are not otherwise charged in this schedule, twenty-five cents.....	25	
Certificate of stock in any incorporated company, twenty-five cents	25	Certificates.
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	
For a sum exceeding fifty dollars, 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, ten cents	10	*Post*, pp. 720, 721.
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, if the registered tonnage of such ship or vessel, or steamer, does not exceed three hundred tons, three dollars...	3 00	Charter-party. *Post*, p. 721.
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, ten cents.....	10	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 exceeds one hundred dollars and does not exceed five hundred dollars, fifty cents....	50	Conveyance.

		Duty. Dolls. cts.
	When the consideration exceeds five hundred dollars and does not exceed one thousand dollars, one dollar	1 00
	Exceeding one thousand dollars and not exceeding two thousand five hundred dollars, two dollars	2 00
	Exceeding two thousand five *thousand* [hundred] dollars and not exceeding five thousand dollars, five dollars	5 00
	Exceeding five thousand dollars and not exceeding ten thousand dollars, ten dollars	10 00
	Exceeding ten thousand dollars and not exceeding twenty thousand dollars, twenty dollars	20 00
	And for every additional ten thousand dollars, or fractional part thereof, in excess of twenty thousand dollars, twenty dollars	20 00
Despatch, telegraphic.	Despatch, telegraphic. — Any despatch or message, the charge for which for the first ten words does not exceed twenty cents, one cent	1
	When the charge for the first ten words exceeds twenty cents, three cents	3
Entry.	Entry of any goods, wares, or merchandise at any custom-house, either for consumption or warehousing, not exceeding one hundred dollars in value, twenty-five cents	25
	Exceeding one hundred dollars and not exceeding five hundred dollars in value, fifty cents	50
	Exceeding five hundred dollars in value, one dollar	1 00
	Entry for the withdrawal of any goods or merchandise from bonded warehouse, fifty cents	50
Insurance, life; *Post*, pp. 719, 721.	Insurance (life). — Policy of insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives —	
	When the amount insured shall not exceed one thousand dollars, twenty-five cents	25
	Exceeding one thousand and not exceeding five thousand dollars, fifty cents	50
	Exceeding five thousand dollars, one dollar	1 00
marine and inland.	Insurance, (marine and inland) — Each policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed, upon property of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company, or its agents, or by any other company or person, twenty-five cents	25
Lease, &c.	Lease, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof —	
	If for a period of time not exceeding three years, fifty cents	50
	If for a period exceeding three years, one dollar	1 00
Manifest.	Manifest for custom-house entry or clearance of the cargo of any ship, vessel, or steamer, for a foreign port —	
	If the registered tonnage of such ship, vessel, or steamer does not exceed three hundred tons, one dollar	1 00
	Exceeding three hundred tons, and not exceeding six hundred tons, three dollars	3 00
	Exceeding six hundred tons, five dollars	5 00
Mortgage. *Post*, p. 721.	Mortgage of lands, estate, or property, real or personal, heritable or movable whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time, or previously due and owing or forborne to be paid, being payable; also any conveyance of any lands, estate, or property whatsoever, in trust to be sold or otherwise converted into money, which shall be intended only as security,	

	Duty. Dolls. cts.	
and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise; or any personal bond given as security for the payment of any definite or certain sum of money exceeding one hundred dollars, and not exceeding five hundred dollars, fifty cents	50	
Exceeding five hundred dollars, and not exceeding one thousand dollars, one dollar	1 00	
Exceeding one thousand dollars, and not exceeding two thousand five hundred dollars, two dollars	2 00	
Exceeding two thousand five hundred dollars, and not exceeding five thousand dollars, five dollars	5 00	
Exceeding five thousand dollars, and not exceeding ten thousand dollars, ten dollars	10 00	
Exceeding ten thousand dollars, and not exceeding twenty thousand dollars, fifteen dollars	15 00	
And for every additional ten thousand dollars, or fractional part thereof, in excess of twenty thousand dollars, ten dollars	10 00	
Passage ticket, by any vessel from a port in the United States to a foreign port, if less than thirty dollars, fifty cents	50	Passage ticket. *Post*, p. 720.
Exceeding thirty 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. *Post*, p. 720.
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, or to perform any and all other acts not hereinbefore specified, one dollar	1 00	
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 five hundred dollars, fifty cents	50	Probate of will.
To exceed two thousand five hundred dollars and not exceeding five thousand dollars, one dollar	1 00	
To exceed five thousand dollars and not exceeding twenty thousand dollars, two dollars	2 00	
To exceed twenty thousand dollars and not exceeding fifty thousand dollars, five dollars	5 00	
To exceed fifty thousand dollars and not exceeding one hundred thousand dollars, ten dollars	10 00	
Exceeding one hundred thousand dollars and not exceeding one hundred and fifty thousand dollars, twenty dollars	20 00	
And for every additional fifty thousand dollars, or fractional part thereof, ten dollars	10 00	
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.
Warehouse receipt for any goods, merchandise, or property of any kind held on storage in any public or private warehouse or yard, twenty-five cents	25	Warehouse receipt.
Legal documents:		Legal documents.
Writ, or other original process by which any suit is commenced in any court of record, either law or equity, fifty cents	50	Writ.

Duty.
Dolls. cts.

Suits by States, &c. and criminal process exempt.

Provided, That no writ, summons, or other process issued by a justice of the peace, 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.

Schedule C.

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 or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other 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 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 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

When 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

When 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 one dollar, as before mentioned, an additional two cents..... 2

Perfumery and cosmetics.

Perfumery and cosmetics.—For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any essence, extract, toilet, water, cosmetic, hair oil, pomade, hairdressing, hair restorative, hair dye, toothwash, dentrifrice, 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

	Duty. Dolls. cts.
at the retail price or value the sum of twenty-five cents, one cent	1
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents, two cents	2
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents	3
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents	4
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents	2
Playing cards. — For and upon every pack of whatever number, when the price per pack does not exceed eighteen cents, one cent	1
Over eighteen cents and not exceeding twenty-five cents per pack, two cents	2
Over twenty-five and not exceeding thirty cents per pack, three cents	3
Over thirty and not exceeding thirty-six cents per pack, four cents	4
Over thirty-six cents per pack, five cents	5

Playing cards.

LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.

Legacies and distributive shares of personal property.

Sec. 111. *And be it further enacted*, That any person or persons having in charge or trust, as administrators, executors, or trustees of any legacies or distributive shares arising from personal property, of any kind whatsoever, where the whole amount of such personal property, as afore said, shall exceed the sum of one thousand dollars in actual value, passing from any person who may die after the passage of this act possessed of such property, either by will or by the intestate laws of any State or Territory, or any part of such property or interest therein, transferred by deed, grant, bargain, sale, or gift, made or intended to take effect in possession or enjoyment after the death of the grantor or bargainor, to any person or persons, or to any body or bodies politic or corporate, in trust or otherwise, shall be, and hereby are, made subject to a duty or tax, to be paid to the United States, as follows, that is to say:

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, to the person who died possessed of such property, as aforesaid, at and after the rate of seventy-five cents for each and every hundred dollars of the clear value of such interest in such property.

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

Third. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the person who

Legacies or distributive shares of personal property.

died possessed, as aforesaid, at and after the rate of three dollars for each and every hundred dollars of the clear value of such interest.

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

Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity 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 and after the rate of five 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.

Duty to be a lien.

Executor, &c. to pay the duty, &c.

Post, p. 718.

Penalty for neglect, &c.

Sec. 112. *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, until the same shall be fully paid to and discharged by the United States; and every executor, administrator, or other person who may take the burden or trust of administration upon such property shall, after taking such burden or trust, and before paying and distributing any portion thereof to the legatees or any parties entitled to beneficial interest therein, pay to the collector or deputy collector of the district the amount of the duty or tax, as aforesaid, and shall also make and render to the assistant assessor of the district a schedule, list, or statement of the amount of such property, together with the amount of duty which has accrued or should 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, which schedule, list, or statement shall be by him delivered 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 is hereinafter provided; such receipt or receipts, duly signed and delivered by such collector or deputy collector, shall be sufficient evidence to entitle the person who paid such duty or tax as having taken the burden or trust of administering such property or personal estate to be allowed for such payment by the person or persons entitled to the beneficial interest in respect to which such tax or duty was paid; and such person administering such property or personal estate shall 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 person who has taken the burden or trust of administering upon any such property or personal estate 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 schedule, list, or statement of such legacies, property, or personal estate under oath, as aforesaid, or shall deliver to said collector or deputy collector 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 administra-

tion upon such property or personal estate shall have been granted or allowed under existing laws, the proper officer of the United States shall commence such proceedings in law or equity before any court of the United States as may be proper and necessary to enforce and realize the lien or charge upon such property or personal estate, or any part thereof, for which such tax or duty has not been truly and justly paid. Under such proceedings the rate of duty or tax enforced shall be the highest rate imposed or assessed by this act, and shall be 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 their lawful 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 collector of the revenue, his deputy, or agent, 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; and in case of any delinquency in making the schedule, list, or statement, or in the payment of the duty or tax accruing, or which should accrue thereon, the assessment and collection shall be made as provided for in the general provisions of this act: *Provided*, In all legal controversies where such deed or title shall be the subject of judicial investigation the recital in said deed shall be presumed to be true, and that the requirements of the law had been complied with by the officers of the government.

Where there is no executor, &c.

Rate of duty in such cases.

Tax deeds.

Records, &c. to be exhibited.

Penalty for neglect.

Proviso.

Sec. 113. *And be it further enacted*, That whenever by this act any license, duty, or tax of any description has been imposed on any corporate body, or property of any incorporated company, 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.

Duties on corporations, how assessed and collected.

Sec. 114. *And be it further enacted*, That all articles upon which duties are imposed by the provisions of this act, which shall be found in the possession of any person or persons for the purpose of being sold by such person or persons in fraud thereof and with the 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 for the purpose aforesaid, and the same shall be forfeited to the United States. And the proceedings to enforce said forfeiture 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. And any person who shall have in his possession any such

Articles on which duties are imposed, forfeited in what cases.

articles for the purpose of selling the same with the design of avoiding payment of the duties imposed thereon by this act, shall be liable to a penalty of one hundred dollars, to be recovered as hereinbefore provided.

APPROPRIATION.

Appropriation.

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.

ALLOWANCE AND DRAWBACK.

Allowance and drawback

Post, p. 730.

Sec. 116. *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, equal in amount to the duty or tax paid thereon, and no more, when exported, the evidence that any such duty or tax has been paid, to be furnished to the satisfaction of the Commissioner of Internal Revenue, by such person or persons as shall claim the allowance or drawback, and the amount to be ascertained under such regulations as shall, from time to time, be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, and 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 twenty 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 this act, 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 three per centum duty which shall have been paid on such articles, a drawback of five mills per pound upon such articles, in all cases where the duty imposed by this act upon the cotton used in the manufacture thereof has been previously paid; the amount of said allowance to be ascertained in such manner as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

Limit.

Certificate of drawback may be received in payment of duties.

Further allowance.

Fraudulent attempt to obtain drawback.

Sec. 117. *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. 118. *And be it further enacted*, That the sum of sixty thousand

dollars, appropriated to complete the capitol in New Mexico, by the second section of an act of Congress approved June twenty-five, eighteen hundred and sixty, and the sum of fifty thousand dollars, appropriated for military roads in New Mexico, by act of Congress approved March two, eighteen hundred and sixty-one, be, and the same are hereby, credited to the Territory of New Mexico in payment of the direct annual tax of sixty-two thousand six hundred and forty-eight dollars levied upon said Territory under the eighth section of an act of Congress approved August five, eighteen hundred and sixty-one, to be taken up on account of said direct tax under said [act] as the same may fall due to the United States from said Territory.

Certain sums credited to New Mexico on account of direct tax.

1860, ch. 211. *Ante*, p. 110.

1861, ch. 78. *Ante*, p. 208.

1861, ch. 45, § 8. *Ante*, p. 296.

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.

Only one direct tax to be laid under act 1861, ch. 45, until April 1, 1865.

Ante, p. 294.

Approved, July 1, 1862.

Chap. CXX. — *An Act to aid in the Construction of a Railroad and Telegraph Line from the Missouri River to the Pacific Ocean, and to secure to the Government the Use of the same for Postal, Military, and Other Purposes.*

July 1, 1862.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Walter S. Burgess, William P. Blodget, Benjamin H. Cheever, Charles Fosdick Fletcher, of Rhode Island; Augustus Brewster, Henry P. Haven, Cornelius S. Bushnell, Henry Hammond, of Connecticut; Isaac Sherman, Dean Richmond, Royal Phelps, William H. Ferry, Henry A. Paddock, Lewis J. Stancliff, Charles A. Secor, Samuel R. Campbell, Alfred E. Tilton, John Anderson, Azariah Boody, John S. Kennedy, H. Carver, Joseph Field, Benjamin F. Camp, Orville W. Childs, Alexander J. Bergen, Ben. Holliday, D. N. Barney, S. De Witt Bloodgood, William H. Grant, Thomas W. Olcott, Samuel B. Ruggles, James B. Wilson, of New York; Ephraim Marsh, Charles M. Harker, of New Jersey; John Edgar Thompson, Benjamin Haywood, Joseph H. Scranton, Joseph Harrison, George W. Cass, John H. Bryant, Daniel J. Morell, Thomas M. Howe, William F. Johnson, Robert Finney, John A. Green, E. R. Myre, Charles F. Wells, junior, of Pennsylvania; Noah L. Wilson, Amasa Stone, William H. Clement, S. S. L'Hommedieu, John Brough, William Dennison, Jacob Blickinsderfer, of Ohio; William M. McPherson, R. W. Wells, Willard P. Hall, Armstrong Beatty, John Corby, of Missouri; S. J. Hensley, Peter Donahue, C. P. Huntington, T. D. Judah, James Bailey, James T. Ryan, Charles Hosmer, Charles Marsh, D. O. Mills, Samuel Bell, Louis McLane, George W. Mowe, Charles McLaughlin, Timothy Dame, John R. Robinson, of California; John Atchison and John D. Winters, of the Territory of Nevada; John D. Campbell, R. N. Rice, Charles A. Trowbridge, and Ransom Gardner, Charles W. Penny, Charles T. Gorham, William McConnell, of Michigan; William F. Coolbaugh, Lucius H. Langworthy, Hugh T. Reid, Hoyt Sherman, Lyman Cook, Samuel R. Curtis, Lewis A. Thomas, Platt Smith, of Iowa; William B. Ogden, Charles G. Hammond, Henry Farnum, Amos C. Babcock, W. Seldon Gale, Nehemiah Bushnell and Lorenzo Bull, of Illinois; William H. Swift, Samuel T. Dana, John Bertram, Franklin S. Stevens, Edward R. Tinker, of Massachusetts; Franklin Gorin, Laban J. Bradford, and John T. Levis, of Kentucky; James Dunning, John M. Wood, Edwin Noyes, Joseph Eaton, of Maine; Henry H. Baxter, George W. Collamer, Henry Keyes, Thomas H. Canfield, of Vermont; William S. Ladd, A. M. Berry,

Pacific Railroad.

Corporators.