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SALT MANUFACTURE OF THE SAGINAW VALLEY, MICHIGAN.

THE Saginaw River is formed by the confluence of the Cass, Shiawassee, and Tittabawassee rivers. It flows by a slightly serpentine course a little east of north, and empties into Saginaw Bay of Lake Huron. Measured by its meanderings it is about twenty-three miles in length, and in a straight line about twenty and one-half miles. A government lighthouse stands at its confluence with the bay. A bar is found across the mouth, but the entrance to the river is not difficult for vessels of large size, which find sufficient water for safe navigation as far as East Saginaw; while small steamboats ascend to St. Charles, on the Shiawassee river, ten miles above the head of the Saginaw. The principal villages on the immediate banks of the river are East Saginaw, Saginaw City, and Bay City. The latter village is situated on the right bank, between four and five miles from its mouth. A small settlement on the opposite bank, one mile nearer the bay, has been named Bangor. Portsmouth adjoins Bay City, and the two villages actually form but one, stretching along the river for the distance of two miles and three-quarters. Zilwaukie is a small settlement on the west bank of the river, fifteen and three-fourths miles from the mouth. Two miles higher up, on the same side, is Carrolton, another nucleus of population; while East Saginaw, with a population of 4,000, lies on the east bank of the river, about eighteen and one-half miles from its mouth. Salina bears the same relation to this place as Portsmouth does to Bay City. Opposite Salina is Saginaw City, the oldest settlement, and the one second in importance on the river.

Above Saginaw City, the immediate vicinity of the river to its head is occupied by a marsh. The same is true of the interval between Zilwaukie and Portsmouth, as well as most of the region below Bay City.

Aside from the marshes just mentioned, the banks of the river are elevated two to ten feet above the water at ordinary stage and very little of it is subject to overflow. The soil is black, deep, loomy, and inexhaustibly fertile; being covered, in a state of nature, with a heavy growth of maple, beech, ironwood, elm, ash, and whitewood. The climatic conditions are favorable to the growth of all ordinary farming and garden crops. On the 18th of July, Indian corn in the vicinity of Bay City was fully twice the size of the same crop in Genesee, Oakland, Wayne, and Washtenaw counties. The country back from the river on both sides, possesses a similar character as far as Tuscola, in Tuscola County, and Midland City, in Midland County. Much of this land, strange to say, is still in the hands of the government—so deeply seated has been the early misconception of the agricultural capabilities of this region. German and other settlers, however, are rapidly coming in.

The principal economical interest of the Saginaw Valley, has been, from the beginning, its lumber. At the present time there are about forty-five mills upon the river, capable of manufacturing 125,000,000 feet of lumber per annum, and actually turning out an average production of 90,000,000 feet. Besides this, the shingle trade amounts to about \$60,000 per annum, and the stave business to about \$70,000 per annum.

The salt manufacture of the Saginaw Valley, though but two years from its incipency, is already rivaling the lumber interest, and promises in a few years to become the leading commercial interest of the lower peninsula; if it does not even supercede the manufacture of this article in other States. This announcement will arouse the reader's incredulity; but we leave it on record, and abide the test of events. Our object is to direct attention to the actual state of the case.

The existence of salt springs at numberless points in the lower peninsula of Michigan, has been known from its earliest settlement; and here, as in other States, the Indians, no less than the elk and the deer, supplied their wants from the natural salines. Numerous reservations of lands supposed to contain salt springs, had, at an early day, been made by the United States; and several unsuccessful attempts had been made by individuals to manufacture salt. Michigan was admitted into the Union in 1836, with the privilege of selecting 72 sections of salt spring lands. In 1837 she had organized a Geological Commission for the development of her mineral resources, with Dr. DOUGLASS HOUGHTON at its head. One of the first objects contemplated by the Legislature which organized the survey, as well as by the superintendent himself, was the determination of definite facts in reference to the value and distribution of the salt springs of the State. Accordingly, about two-thirds of the State Geologist's first annual report, dated January 28, 1838, was devoted to an exposition of the results of his observations upon the brine springs of the State, made during the previous year. He found the salines of the State distributed into five groups: First, those upon the Grand River, near Grand Rapids; second, those on Maple River, in Gratiot County; third, those on the Tittabawassee River, in Midland County; fourth, those of Macomb County; fifth, those on Saline River, in Washtenaw County. No saline indications of importance were known south of a line drawn from Monroe to Grand Rapids. Dr. HOUGHTON gave analyses of twenty samples of brine from as many different localities within the State. These localities were generally on marshes, circumstanced

similarly to the salines of New York, or on the immediate banks of streams, subject more or less to overflow. As the result of the observations of this year, Dr. Houghton advanced the opinion, that the brine supplied at the surface, at any of the localities examined, would prove too weak and too limited in quantity to justify the expectation of remunerative manufacture. At the same time, he announced "a general resemblance between the geology of the valley of the Ohio and that of Michigan," and stated his belief that "the rock-formations of our saliferous district are somewhat lower in the series than those occurring in the principal salines on the Ohio;" and from this inferred—with what reason I do not perceive—"that the salt-bearing rock would lie nearer the surface here" than in Ohio. The similarity of circumstances attending the occurrence of brine springs in Michigan and Ohio, led him to advance the opinion, that in this State, as well as Ohio, success might follow the boring of Artesian wells to the salt rock.

This report led, in March, 1838, to the passage of "An act for the improvement of the State salt springs," directing the State geologist to proceed to make explorations by boring at one or more suitable points; and appropriating \$3,000 to defray expenses.

On the 1st of January, 1839, the State geologist reported that he had visited the various salines of Pennsylvania, Virginia, and Ohio, with the view of collecting information to guide his procedure, and had commenced the sinking of two *shafts*—one on the Tittabawassee near the mouth of Salt River, and the other on the Grand River about three miles west from Grand rapids. Before the close of the month, the Legislature made further special provision for the prosecution of these two enterprises. The work, however, was conducted under great difficulties. The surface materials were first penetrated on the Tittabawassee by a shaft eight feet square, to the depth of forty-five feet, when the fresh and brackish water overpowered the pumps, and an attempt was made to sink a drill at a neighboring point. From May to November, 1841, the drill penetrated but 139 feet, when a rock was struck, (supposed by Dr. Houghton to be quartzite,) which the drill entered but half an inch in eleven hours, though loaded with a weight of 270 pounds. At this obstacle the work was abandoned.

The well on the Grand river was begun in July, 1838, and finished in 1842, at the depth of 473 feet.

In these two costly and protracted experiments no brine was obtained materially better than that previously occurring at the surface.

In the meantime, in January 1840, Hon. Lucius Lyon of Grand Rapids, began boring for salt at a point near Bridge Street bridge in that village, (now city,) and by July 1841, had penetrated to a depth of 661 feet. From this well was an enormous flow of brackish water, amounting to one hogshead per minute; and by means of an ingenious contrivance, brine was brought up unmixed with the flow of fresh water, which proved to be one-fifth saturated—or at least equal in strength to brine at that time used on the Kanawha and Ohio Rivers. With salt selling at \$3 per barrel, Mr. Lyon was enabled to manufacture a limited amount without loss. The want of brine of adequate strength, however, led to an early suspension of the business.

After the failures of 1838-42, the "Salt Spring Lands" came into the market as little superior to ordinary agricultural lands. In 1849, (March

28.) on the organization of the State Normal School, twenty-five sections were set apart for the creation of a Normal School fund, at the minimum price of four dollars an acre for the unimproved lands; and in 1855, (February 12,) twenty-two sections were set apart for the endowment of an Agricultural College.

A lingering belief yet survived, however, that Michigan was still destined to become a salt producing State; and citizens of Grand Rapids, still remembering how near to the verge of success Mr. LYON had reached, seriously agitated the resumption of explorations. Through the personal exertions of Dr. GEORGE A. LATHROP, of East Saginaw, and JAMES SCRIBNER, Esq., and others, of Grand Rapids, the Legislature of 1859, was induced to enact a bill, offering ten cents a bushel for all salt made from brine obtained by boring within the State, and exempting from taxation all property employed in the manufacture—the bounty to be paid when not less than 5,000 bushels should have been manufactured. About the same time (February 15) an act was passed initiating a geological survey of the State.

Boring was commenced in April of the same year at East Saginaw, by the East Saginaw Salt Manufacturing Company, and in August, at Grand Rapids, by JAMES SCRIBNER & Co.

In the meantime, the superintendent of the geological survey just organized, was prosecuting a reconnoissance of the southern portion of the State. A careful study and collation of the various outcrops of rock led to a determination of the nature, thickness, and superposition of the strata underlying the lower peninsula; and thus, for the first time, supplied the basis of an intelligent prosecution of explorations for salt. The cause of previous failures was now apparent.

Dr. HOUGHTON does not seem to have attained to a full understanding of the nature and disposition of the rocks of the lower peninsula. The opinion prevailed at that day (see Report, 1839, p. 9) that the strike of the rocks was northeast and southwest across the peninsula; that Saginaw bay occupies a denuded space along the outcrop of "the sandstone" just where it comes in contact with "the limestone of the north;" that the coal on the Illinois river is in the strike of the coal bearing rocks of Michigan, and the galeniferous limestone of Wisconsin and Illinois a prolongation of "a portion of the rock formation" which occurs in the northern part of Michigan. It was further supposed by Dr. HOUGHTON that the brines of the State rise to the surface through fissures in the strata overlying the salt rock, (see Report, 1838, p. 21; also Special Report, 1839, pp. 2 and 3.) and that the geological positions of the State wells on the Tittabawassee and Grand rivers were about the same, (Special Rep., 1839, p. 6.) while the latter was at least 360 feet below the former, and separated from it by the whole thickness of the coal measures. There seemed also to be vague ideas afloat of an "upper" and "lower salt rock."

Observations made in 1859 led to the discovery and announcement, for the first time, that below the carboniferous limestone of Michigan occurs a series, 180 feet thick, of argillaceous shales, clays, magnesian limestones, and beds of gypsum; and that here is truly the origin of the brine. The strike of the outcropping edges of these strata describes an irregular circle, enclosing all the central portion of the State. The Michigan salt group of rocks underlies 17,000 square miles, in the form of a vast reservoir, constituting the most magnificent saliferous basin on the

continent. The edges are sufficiently elevated to prevent the efflux of water which finds its way into it, and hence the saline particles have never been washed away. Beneath this series of shales is a porous sandstone—the Napoleon sandstone—which, within the circumference of the basin, becomes saturated with brine from above. From the nature of the case, it is evident that the strongest brine must accumulate in the deepest part of the basin. This, from various indications, seems to be the northeast of its center in the vicinity of the confluence of the Cass, Shiawassee, and Tittabawassee rivers.

This disposition of the strata of the State being ascertained, it appears that the salt springs at Grand Rapids, and in Macomb and Washtenaw counties are located upon the rim of the salt basin; and are caused by a trifling overflow of its contents in a position where the brine must necessarily be much diluted with surface water. The State salt well at Grand Rapids was bored upon the thinning-out edge of the saliferous strata, so that the Napoleon sandstone was found but feebly impregnated; and below this, the deeper the well was extended, the further it departed from the object of its search. The State well on the Tittabawassee, happening to be located far within the basin, would undoubtedly have eventuated in success, had the person holding the contract for boring possessed sufficient skill to enable him to get through the quartzose boulders at the bottom of the drift.

Mr. SCRIBNER'S well at Grand Rapids, having reached the Napoleon sandstone, furnished a supply of brine of strength a little better than had been obtained by Mr. LYON; but the price of salt did not enable him to prosecute the manufacture with profit, although a fine brush house was erected through which the water was passed previous to boiling. The well, in short, like previous ones, was too near the margin of the basin. Predicted failure accordingly followed the half dozen other attempts made the following season at Grand Rapids and its vicinity. These failures were little ameliorated by the hopeless pursuit of that *ignis fatuus*, the "lower salt rock," which was sought in almost every case, some hundreds of feet below the real saliferous horizon, (see *Hubbard's Geology*, Rep. 1840, p. 140.)

Meantime, the well at East Saginaw reached the solid rock at the depth of 92 feet, and after passing through the coal measures, with their terminal and initial sandstones, pierced the carboniferous limestone, and found the Michigan salt group of strata 169 feet thick and eminently saliferous. In the Napoleon sandstone beneath, 109 feet thick, the reservoir of the brine was struck, and a supply, abundant in quantity, and of 90° strength, was obtained at almost exactly the point which geology had predicted. This well was 669 feet deep, terminating near the middle of the sandstone. Another was subsequently bored, 806 feet deep, extending through the sandstone and penetrating the underlying shales 64 feet.

This decided success was attained early in 1860. By July of that year a "block" had been erected and boiling commenced. Before the close of the year 4,000 barrels of salt had been manufactured, and no less than four other companies had commenced boring at different points along the river.

The generous bounty of ten cents per bushel, granted by the Legislature of 1859, created just alarm in the minds of the *retrenchment* Legislature of 1861, and the bounty law was so modified as to apply only to

works where the manufacture commenced before the first day of August, 1861; the bounty was reduced to ten cents a barrel, and was made payable after 3,000 bushels should have been manufactured; it was also provided that no company should receive more than \$1,000, and the term of exemption from taxation was restricted to five years.

The following is a statement of the strata passed through in the salt wells of the Saginaw valley, grouped and named in accordance with the Geological Reports made to the governor, December 31st, 1860:

1. Alluvial and drift materials, consisting of sand, clay, and boulders . . .feet	100
2. "Woodville sandstone," brown and coarse . . . . .	65
3. Coal measures, consisting of shales, with some sandstones, limestones, and coal . . . . .	130
4. "Parma sandstone," white and porous . . . . .	115
5. Carboniferous limestone, often highly arenaceous . . . . .	75
6. "Michigan salt group," consisting of argillaceous, pyritous, and gypseous shales, their beds of arenaceous and magnesian limestone and thick beds of gypsum . . . . .	170
7. "Napoleon sandstone," light buff, coarse . . . . .	110
Total . . . . .	765

The foregoing table exhibits the average thickness of the strata in the vicinity of East Saginaw. From a point near the center of the city, the rocks appear to dip both toward the north and the south; so that the total depth of wells four miles south is about 810 feet, while in the vicinity of Bay City the bottom of the Napoleon sandstone is found at a depth of 1,000 feet and over.

The strata of the Michigan salt group outcrop toward the northeast at the mouth of Pigeon river and in Tawas bay, on opposite shores of Saginaw bay. It is an unexpected result, therefore, to find the saliferous basin depressed 200 feet deeper at points ten or fifteen miles nearer its margin. This local northern depression is filled by an extraordinary thickening of the shales of the coal measures. At the same time the underlying "Parma sandstone" is found charged with a brine of great purity, and of a density of 60° to 84° of the salometer. Persons engaged in boring on the lower river, therefore, mistaking this saliferous sandstone for the one encountered at East Saginaw and vicinity, suspended their operations at this horizon; and up to the present time manufacturers in the lower part of the valley have derived their supplies of brine from this source. It is only the result of a recent examination of specimens of the borings of these wells, and comparison of statements of well-borers, that this important conclusion has been fully decided upon; and we have the peculiar satisfaction of learning, while penning this article, that one well on the lower river, having been sunk to the depth of 916 feet, has just struck upon the true Napoleon sandstone, at the depth of 54 feet, in which a brine has been brought up *fully saturated*.

It may not be uninteresting to observe that the Parma sandstone seems to be the equivalent of the carboniferous "conglomerate" of Ohio, which constitutes the reservoir of the brine supplying the wells of the Ohio and Kanawha rivers. It constitutes, moreover, the third or uppermost saliferous horizon known to exist in Michigan—that of the Onondaga salt group being the lowest. This recent discovery, moreover, discloses the probability that in the deeper portions of the general basin, the coal measures

may be found similarly expanded in thickness, and the Parma sandstone similarly salt-bearing. I look for these results from the head of Saginaw river, west and northwest into Gratiot and Midland counties.

The following analyses will exhibit the strength and purity of Saginaw brines in comparison with those of other salt producing regions :

	Saginaw City.	East Saginaw.	Bay City.	Syracuse, N. Y.	Kanawha, Va.
Specific Gravity.....	1,180	1,170	1,163	1,142	1,072
Chlorid of Sodium.....	19,246	17,912	19,692	17,690	7,809
Chlorid of Calcium.....	2,395	2,142	0,742	0,156	1,526
Chlorid of Magnesium.....	1,804	1,522	0,432	0,119	0,374
Sulphate of Lime.....	0,534	0,116	0,145	0,573	....
Sulphate of Soda.....	....	....	0,116	....	....
Compounds of Iron.....	0,064	0,105	....	0,002	....
Other constituents.....	0,127	0,220	0,013	....	....
Total solid matter in 100 parts	24,170	22,017	21,140	18,540	9,209

The analyses of Saginaw City brine was made by Prof. Du Bois, of the University of Michigan, but the amount of iron and lime (if any) precipitated from the brine when received, was not weighed. The analyses of East Saginaw brine was performed by Prof. S. H. DOUGLASS; that of the Bay City brine, by JAS. R. CHILTON & Co.; that of Syracuse brine, by Prof. L. R. BECK, and that of Kanawha brine, by Prof. GEO. H. COOK.

As pure saturated brine has a specific gravity of 1,205, and contains 25.7 per cent of saline matter, it appears that the Saginaw brines approximate remarkably near to saturation.

The following table exhibits further comparisons :

Localities.	Weight of one gall. of brine.	Solid matter in one gall.	Pure salt in one gall.	Galls. re- quired for 1 bu. salt.
Saginaw City.....lbs.	9.858	2.38	1.90	29
East Saginaw.....	9.775	2.15	1.75	32
Bay City.....	9.716	1.95	1.82	31
Syracuse.....	9.541	1.76	1.68	33
Kanawha.....	9.464	0.94	0.75	75

The above figures show a greater difference between the brines of Saginaw City and East Saginaw than is likely to exist between two points less than four miles apart; but I have been obliged to adhere to the alleged results of chemical investigations. It should also be remarked that the mean density of the brine now used at the Onondaga works does not quite come up to the standard of the sample analysed by Prof. BECK, many years since, the results of which are quoted in the foregoing table.

From these comparative exhibits it is at once clear that a gallon of the brine from the Saginaw valley contains more pure salt than a gallon of the brine employed at either of the two principal centers of manufactures for the United States. It has been insisted by parties interested in rival localities that, in spite of the strength of Saginaw brine, the presence of a considerable percentage of chlorids of calcium and magnesium must materially interfere with success in the manufacture of salt from it. Upon these objections, which are purely theoretical, and fathered perhaps by a wish, we have three remarks to make :

1. Whatever may be said of the brine from the Napoleon sandstone, that from the Parma sandstone—if we may depend upon the analysis—is the purest in the United States.

2. The Saginaw brine, showing the highest per centage of bitter chlorids, contains relatively less than the brine of the Kanawha, which is accepted as affording powerful competition, in all respects, with the manufacture at Syracuse, and, indeed, is generally admitted to be a better preservative of meats.

3. At all events, the manufacture of salt in the Saginaw valley is succeeding *as a matter of fact*; and, as a matter of fact, the product is admitted *by all authorities* to be at least equal to that from any other source. The evidences will be presented in the sequel.

It is now but two years since the first salt was manufactured in Saginaw valley; yet it is estimated that in this time the value of real estate has increased to the extent of three and a-half millions of dollars in the counties of Bay and Saginaw. At Carrolton, grounds suitable for salt lots, which, two years ago were bought for \$20 an acre, are now held at \$300 and \$400 per acre. At Saginaw City, salt lands have risen from \$30 to \$200 and \$300 an acre. Wood lands, from one to eight miles west and north of Saginaw City, which, as late as 1861, sold for \$15 and \$20 per acre, are now selling for \$40 and \$45 per acre. At Bay City, the increased valuation has been similar. And this is but the first impression of the creation of this new branch of industry in what is generally regarded as a Michigan wilderness.

There are five methods employed, or about to be employed, in the Saginaw valley for the evaporation of brine:

1. By means of artificial heat in iron kettles, on the Syracuse plan.
2. By solar evaporation in the open air, also according to the Syracuse method.
3. A modification of the methods employed on the Kanawha thirty years ago.
4. A modification of the method at present in use on the Kanawha.
5. A new method patented by NATHAN CHAPIN of Michigan.

In the boring of the wells of the Saginaw valley, steam power is always used, and the tools and details of the process are similar to those employed in Ohio and Virginia. The boring is generally done by contract. The price per foot two years ago was \$3; at the present time it is \$2, and I see no reason why the price should not be reduced to \$1 50 per foot for wells not over 900 feet deep, since the engine—the only costly part of a well-borer's outfit—is furnished by the employer. The well is bored of an enlarged diameter, and tubed as far as the "bed rock." Beyond this, a diameter of 3½ to 5 inches is the usual capacity. On the completion of the boring to the requisite depth, the hole is tubed with iron to some point below the place of influx of fresh water. This is generally the carboniferous limestone; and here some sort of packing is introduced around the tube for the purpose of shutting off communication between the inside and outside of the tube. The strong brine rises to within 5 to 10 feet of the surface, and sometimes overflows—in one instance rising in a tube as high as 17 feet. In all cases,

however, a pump is introduced into the well for the purpose of securing an adequate supply.

The actual capacity of one of these wells has never yet been very accurately ascertained. The supply from the two wells of the East Saginaw M. Co. is estimated at 45,000 gallons per day. The Bay City salt well,  $3\frac{3}{4}$  inches in diameter, is stated to be capable of supplying three blocks, while the Portsmouth well, 4 inches in diameter, will supply four blocks of 60 kettles each. At the Bay City well, one cistern-full of about 21,000 gallons is used in thirty-eight hours on three blocks. This is 13,260 gallons in twenty-four hours, and for four blocks would be 17,680 gallons. At the Portsmouth well, where the salometer stands  $60^{\circ}$ , a cistern holding 26,000 gallons is said to be filled in ten hours, which is over 62,000 gallons in twenty-four hours.

An engine with an 8-inch cylinder and 16 inches stroke is adequate for all the work of boring and pumping.

The water is pumped at an expense of about three cents per barrel of salt, into vats or cisterns elevated about five feet, and having generally a capacity of 20x30 feet and 6 feet deep, holding consequently about 26,000 wine gallons each. Two of these vats are requisite for each block. In the cisterns, the water is allowed five or six days to settle—that is for the iron to be precipitated—a process which is generally facilitated by sprinkling in the brine a small quantity of strong limewater.

The kettles are arranged in two close parallel rows, and supported by walls of brick and stone, forming an arch with a longitudinal partition—or more properly two arches, in the mouths of which the fires are built. A chimney, from 50 to 100 feet high, rises at the back extremity of the arches, and thus the heat is made to pass under each kettle of the double series. The arches are enclosed in a house 120 feet by 40, or thereabouts, with a shed running the whole length of each side, divided into large bins for the reception of the salt. At the Bay City works the bins occupy a separate building, into which the salt is wheeled and emptied. This arrangement permits an opening to run the whole length of the block on each side, for the admission of air to drive the steam from over the kettles.

After settling, the brine is conveyed into the boiling-house in logs, which run along the arch above the kettles, resting on the middle wall which separates them; and from these logs supplies are drawn as needed, into the kettles.

It may be of interest to note that kettles are now manufactured at Bay City, by a firm recently from Chatham, Canada West.

The fuel employed is generally a mixture of hard and soft kinds, for prices varying from \$1 31 to \$1 50 per cord. Hard wood, consisting of maple, beech, hickory, ironwood, and birch, is exclusively employed at the East Saginaw works, and costs delivered \$1 75 per cord. One block, including the engine, consumes about six cords of hard wood, or six and a-half cords of mixed wood, in twenty-four hours.

The brine, of course, evaporates much the most rapidly in the front kettles, immediately over the fire. These have to be filled once in three to five hours, and the back ones once in fifteen to twenty-four hours. Settling pans are introduced into kettles just filled, for the purpose of receiving any impurities precipitated by the application of heat. Occasionally milk, blood, or some other animal substance is employed to promote the clearing of the brine. Generally, also, some skimming is needed; and the more when the

brine is purified in the manner just mentioned. The contents of the kettles are reduced by boiling to one-fourth or one-fifth the original quantity, when the salt, crystallized and fallen to the bottom, is transferred to baskets supported over the kettles, where it is allowed to drain.

The baskets at first used were of the Syracuse pattern; but these being found too small, a new style, patented by a Michigan man, and of larger size, is now generally employed. These cost forty cents each.

The baskets of salt, when moderately drained, are emptied into the bins, where the salt lies fourteen days to complete the drainage.

In the mean time, the kettle is replenished with brine and the same process is repeated. After a kettle has been boiled down two, three, or more times, the accumulation of bitterns needs to be thrown out. Some prefer to do this after every kettle-full. The bitterns are thrown into a conduit which runs at a convenient distance, and are thus carried out of the block.

The work is thus prosecuted day and night for the period of two to five weeks—the boilers and firemen succeeding each other in relays every twelve hours. At the end of this time the rapid evaporation and great heat of the front kettles has caused an incrustation to be formed upon the bottom from one to two inches in thickness. This must be removed, or it acts as a false bottom, permitting an interval to form between it and the kettle, thus rendering the bottom of the kettle liable to be melted out. In the Syracuse works this crust contains so much gypsum as not to be readily soluble, and is picked out with iron tools, to the great danger of the kettles. In the Saginaw works the crust is almost pure salt, and is at once loosened and removed by the simple introduction of fresh water, which is obtained from a second set of logs introduced for the purpose. The fires are permitted to go down on Saturday night. During Sunday the arches cool. On Monday any needed repairs are attended to, and on Monday night the fires are re-kindled.

The amount of salt produced in twenty-four hours from a block of a given number of kettles, varies with the strength of the brine, the state of the atmosphere, the quality of the fuel, and the attention of the firemen. At Portsmouth, in good summer weather, 40 barrels are made per day from 50 kettles. The works at Saginaw City make 50 barrels a day from 60 kettles; at East Saginaw, 50 barrels from 50 kettles; at the Carrolton Mill Co.'s works, 55 barrels from 58 kettles. These estimates are for the season. At Bay City, 60 barrels are made per day of running time from 50 kettles. At this latter works, 50 baskets of salt—that is, the salt from 50 kettles-full of brine—measured 36 barrels, which is almost three-fourths of a barrel of salt for every kettle-full of brine. Winter weather causes a diminution of 17 to 20 per cent in the product of the works.

The packing of the salt is done for three cents a barrel. The barrels used cost from twenty-four to twenty-six cents—the price varying with the quality. Elm barrels with pine heads are generally employed; but at some of the works pine is used exclusively. These barrels are manufactured in stave and barrel factories operating in the vicinity, and are admitted to be a superior article for salt packing. No objection exists against elm staves, provided they are cut narrow; otherwise they are somewhat liable to warp, on exposure to the weather, and might in some cases endanger the package. The tidy appearance of the packages of Saginaw salt has everywhere recommended it to notice.

The solar manufacture is yet in its inception. The East Saginaw Co. have 20 solar vats in operation; and the prospects of success in this method of manufacture are so great that 500 additional vats and covers have been constructed, making a total outlay in the coarse salt manufacture of \$8,500. Five hundred barrels have been produced.

The Saginaw Valley Co., at Saginaw City, are erecting a block on a modification of the present Kanawha plan of evaporation. The principal modification consists in the use of "alloy metal," instead of copper, for the steam pipes, and the employment of fresh water to furnish the requisite amount of steam for heating the brine. The necessity for this, it is thought, grows out of the superior strength of Saginaw brine. The reader will find a description of the Kanawha method by Prof. GEORGE H. COOK, in the "Report of the Superintendent of the Onondaga Salt Springs," made to the Legislature, in February, 1854.

WM. C. GILMORE, on the east side of the river and about two miles below Bay City, is erecting a block on a modification of the old Kanawha method, in which the brine, after being settled in cisterns, is to be heated in a pan over the front of the arch, thence passed into a long tank traversed by steam pipes, in which much of the graining is expected to take place, and is thence transferred to pans or kettles for completion of the crystallization.

At the works of the Ann Arbor and Saginaw Company, at Salina, an experiment is making with the patented process of Mr. NATHAN CHAPIN. A vat is constructed of any desired size—say 40 x 50 feet, and four feet deep, which may be called the condensing or settling vat. Within this is placed a graining vat in the form of an inverted roof, extending the whole length of the former vat, but with a width about four feet less on each side, and rising to within a few inches of the top of the former one. Partitions, like bulkheads, divide the condensing vat into about four compartments, which communicate with each other at alternate ends. Three flues are constructed in this apparatus—one in the middle running the whole length of the graining vat, and one on each side running through the condensing vat. The anterior section of each flue is of boiler iron, the remainder, of "alloy metal." The flues are for the fire and smoke, and will be constantly immersed. The brine is to be admitted at one of the front corners, and the bulkheads are so arranged as to cause it to flow backwards and forwards transversely, until it completes the circuit of the condensing vat, by which time it is expected to be settled and brought to the point of saturation. This result is designed to be attained by the time the brine has risen to the level of the graining vat, into which it will then begin to flow, to undergo the process of crystallization. The bitters are expected to be drawn off from the surface of the graining vat.

This process is said to have been employed on a small scale with great success. It seems to me, temporary disappointment will result from two causes. The heat employed to do the graining should be to that which brings the brine to saturation as two to one, instead of *vice versa*, as Mr. CHAPIN has it. In the next place, the bitters will not be found floating on the surface in the graining vat, but will be somewhat equally diffused throughout the brine. This will necessitate an occasional clearing of the graining vat.

The method of boiling in kettles is evidently too primitive and wasteful of heat to be tolerated by an inventive people. Immense quantities of

caloric are transmitted from the arches to the ground and entirely lost. In CHAPIN'S method the heat is conducted in every direction only into the brine. If he could now devise some means to utilize the steam, the economy of caloric would be complete. In the opinion of the writer, steam pipes might be made to replace the two flues in the condensing vat, and fuel employed—but in redoubled amount—only in the graining vat. We wait with interest to learn whether Mr. CHAPIN'S process is destined to turn the old potash kettles on their sides.

In the process of boiling in kettles, two firemen and two boilers are required for each block—the firemen relieving each other at intervals of 12 hours, as also the boilers. At some of the works it is in contemplation to let the boiling—which can be done for ten cents a barrel—the company furnishing the fuel. This method, while it would increase the quantity of salt produced, might somewhat endanger its excellence. Under the present arrangement, boilers are paid \$1 75 per day, and firemen \$1. The wages of an engineer are \$1 50 per day, and of common hands \$1.

The average diurnal product of a block of sixty kettles is not less than fifty-five barrels a day for the summer season. This, for 180 days, amounts to 9,900 barrels. Supposing that for the other 180 days of the year—allowing a loss of five days—the product is but eighty-two per cent of this amount, we shall have as the annual production of one block, 18,000 barrels, which is a diurnal production of 50 barrels for 360 days of the year. This would be the full capacity of one block, where the brine ranges from 78° to 85°.

The total amount of fine salt manufactured in the Saginaw Valley up to the 1st of July of the current year was, as shown by the appended table, nearly 100,000 barrels. At the present time, the number of blocks in actual operation is 22, with an aggregate of 1,187 kettles. Several of these blocks have started within a few days. There are, besides, four or five new blocks just ready to go into operation, to say nothing of the three blocks nearly completed for evaporation, by the Kanawha and CHAPIN process. If the 22 blocks now in operation succeed in maintaining the standard of productiveness established by the old ones, they are turning out daily 1,210 barrels, which, making an allowance for the check of winter, amounts to 396,000 barrels or 1,980,000 bushels annually. This is not a calculation of what the Saginaw works are *expected* to do; it is what they are doing at this moment; and shows a growth at the end of two years from the production of the first bushel of salt, equal to that attained by the Onondaga salt works in 1834, at the end of 38 years from the time the salt springs passed under the superintendence of the State. But it is not necessary to pause here. Within thirty days, or by September 1st, not less than four additional blocks will come into operation, raising the daily production to 1,300 barrels, and the annual production to 468,000 barrels or 2,340,000 bushels—a result only reached by the Onondaga salt works less than twenty-five years ago.

It is evident that such an astonishing development of a new branch of local industry could never occur unless it held out the promise of extraordinary remunerativeness. Let us look at this subject. The cost of a suitable lot will vary with its location and extent. Something must also be expended for docks and piers. The following are the other fixed expenditures:

Drill or well house.....	\$175
Engine for boring and pumping.....	750
Tubing.....	800
Drums and blacksmith's tools.....	50
Boring eight hundred feet at \$2.....	1,600
Total for well.....	\$3,375

Suppose this to be increased to.....	\$4,000
Cisterns and block of sixty kettles.....	3,000
Total.....	\$7,000

It is believed that this sum covers all expenditures necessary at the present time, for getting one block of kettles into operation. More than this has been expended by many, and perhaps most of the companies now engaged in the manufacture; but mistakes have occurred through inexperience, and many expedients have been tested before the best methods and details have been discovered. But suppose the expense of lot, wharfage, and other items raises the above sum to \$9,000. The annual deterioration of this property does not exceed four per cent, or \$360—which is two cents per barrel of salt. At Syracuse, experiments have determined that one cord of hard wood will produce fifty-three bushels of salt. This economy in the use of fuel has not been reached as yet, at Saginaw. At the East Saginaw works  $6\frac{1}{4}$  cords of hard wood are used daily to produce fifty barrels of salt, which is one cord for forty bushels. I am convinced, however, that here is a waste of fuel, due perhaps to a faulty construction of the flues. At Bay City seven cords of wood, in which the soft is to the hard as one to two, produce daily sixty barrels or forty-three bushels to the cord. Taking the facts as they stand,  $6\frac{1}{2}$  cords of mixed wood at \$1.50 per cord produce fifty barrels daily, the year through; which is one cord for thirty-nine bushels. The cost of the fuel for one barrel of salt is, therefore, \$0.199. The wages of two firemen and two boilers are \$5.50 per day. Add to this the wages of one engineer, (who can do the pumping for four blocks,) and the element of labor entering into the cost of a barrel of salt in the bins is \$0.14.

Collecting together now the various elements which enter into the prime cost of a barrel of salt, we have the following exhibit:

Labor of five men in pumping and boiling.....	\$0.140
Fuel of mixed quality.....	0.199
Barrel of superior quality.....	0.250
Packing.....	0.030
Deterioration of property.....	0.020
Total.....	\$0.639

When salt is selling at \$1.50 per barrel, here is a profit of eighty-six cents per barrel, which is 134 per cent on the first cost. This is 95 per cent when the price of salt is \$1.25, and 48 per cent when the price of salt is at the cost of manufacture at Syracuse; so that Syracuse capital

would be better employed in buying Saginaw salt than in producing it on the spot.

The above estimated profits might be somewhat diminished by expense of superintendence, office rent, hauling the wood up to the blocks, and perhaps some other incidentals. The main result, however, astonishing as it is, cannot be materially affected by controversy. When it is remembered that the cost of a barrel of salt at Syracuse is at least 95 cents, and on the Kanawha 90 cents, the reader will begin to perceive the grounds of an opinion advanced near the commencement of this article.

The only question which remains, and one upon which the predicted growth of the manufacture must depend, is that which respects the quality of Saginaw salt. There is no corner on which our predictions rest with greater security. The appearance of a pile of Saginaw salt is that of driven snow glistening in the morning sun. The grain is coarse, clean, and angular; the taste purely saline and unexceptionable, and the weight is  $58\frac{1}{2}$  pounds to the measured bushel. Letters and documents are in the hands of the manufacturers proving that the acceptance of Saginaw salt is such that the market is literally clamorous for an adequate supply. It would occupy too much space to make many citations. The "Mechanics' Institute, of Chicago," the New York State Agricultural Society, (at Elmira,) and the "Mechanics' Association, of Utica," have severally awarded the salt of the East Saginaw Company their highest testimonials. HARVEY WILLIAMS, Esq., one of the oldest and most extensive fish packers on the lakes, certifies: "My experience and observation lead me to the opinion that the salt manufactured by your company is purer, stronger, safer, and more economical for fishermen than the Syracuse fine salt." He also names several other parties who have used the salt for fish packing with the same results. In Detroit, this salt is ranked equal to any, and is very often called for in preference to Syracuse salt. The annual statement of the *Trade and Commerce of Toledo*, says: "We are led to the conclusion that eventually all the beef, pork, &c., packed west of Lake Erie, will be laid down in Saginaw salt." Dow, QUIRK & Co., of Chicago, think Saginaw salt "superior to any that comes to this market." Large quantities of this salt are now sold in London, C. W., whence it is distributed through the province. St. Louis and Cincinnati also take large supplies; and the demand, at all these points, is far more than can be furnished.

I close this article with the following table of such works as are either in operation or nearly ready to go into operation. The values of the various works (with a few exceptions) are ascertained by estimating a site at \$1,000; a well at 4,000, and one block at \$4,000.

The well No. 7 is not tubed, and the works are not at present in progress. No. 11 has, in addition, one block on a modification of the present Kanawha method. No. 16 has one block on a modification of the old Kanawha method; and No. 12 has a block on the CHAPIN method. The East Saginaw Company has two wells, and has expended \$8,500 for 520 covers. The Saginaw Valley Company has eight covers, and the Bay City Company a small number:

## STATISTICS OF THE SALT MANUFACTURE IN THE SAGINAW VALLEY, MICHIGAN.

<i>Style of Company.</i>	<i>Location of well.</i>	<i>When begun.</i>	<i>Depth feet.</i>	<i>Diam in.</i>	<i>Began boiling.</i>	<i>No. blocks.</i>	<i>No. kettles.</i>	<i>Fine salt made to July 1. per day.</i>	<i>Now made per day.</i>	<i>Value of works.</i>	<i>Resident officer.</i>
1. East Saginaw Salt Manufacturing Co..	East Saginaw,	April, 1859,	806	3 $\frac{1}{2}$	July, 1860,	4	200	40,000	200	\$33,500	H. G. Potter, M. D., E. Saginaw
2. Carrolton Salt Co. ....	Carrolton,	May, 1860,	759	3 $\frac{3}{4}$	July, 1861,	1	56	6,500	50	9,000	J. S. Curtis, M. D., E. Saginaw.
3. Saginaw City Salt M'fg Co. ....	Saginaw City,	1st June, 1860,	809	4	May 22, 1861,	2	120	12,000	100	18,000	Newell Barnard, Sagin'w City
4. Bay City Salt M'fg Co. ....	Bay City,	June, 1860,	708	3 $\frac{3}{4}$	Oct. 14, 1861.	3	150	9,500	52	17,000	James Fraser, ..... Bay City.
5. Portsmouth Salt M'fg Co. ....	Portsmouth,	July, 1860,	667	4	July 28, 1861,	1	50	7,000	40	9,000	.....
6. J. H. Hill. ....	Opp. East Saginaw,	July, 1860	725	..	.....	..	.....	.....	.....	3,000	Jas. H. Hill. .... East Saginaw.
7. Saginaw Valley Salt M'fg Co. ....	Carrolton,	January, 1861,	769	..	July, 1861,	2	120	6,300	80	18,000	E. B. Smith. .... East Saginaw.
8. Davis & Co. ....	Zilwankie,	September, 1861,	..	..	.....	2	120	.....	..	7,000	William Davis. .... E. Saginaw.
9. Carrolton Mill Salt Co. ....	Carrolton,	9th December, 1861,	753	4 $\frac{1}{2}$	June, 1861,	2	116	13,000	110	13,000	John Allison. .... East Saginaw.
10. Hayden & Co. ....	Portsmouth,	25th December, 1861,	490	4 $\frac{3}{4}$	July, 1862,	1	55	.....	..	9,000	.....
11. Forest Valley Salt M'fg Co. ....	Saginaw City,	1st January, 1862,	830	3 $\frac{3}{4}$	April 1, 1862,	1	60	8,500	..	13,000	W. D. Leavitt. .... Saginaw City.
12. Ann Arbor & Saginaw Salt M'fg Co..	Salina,	10th February, 1862,	806	4 $\frac{3}{4}$	.....	1	58	.....	..	12,000	.....
13. Rust & Co. ....	Salina,	25th February, 1862,	..	..	.....	..	.....	.....	..	5,000	.....
14. Payne & Briggs. ....	East Saginaw,	12th March, 1862,	731	..	.....	..	.....	.....	..	5,000	.....
15. Orange County Salt Co. ....	Carrolton,	19th March, 1862,	780	..	July 17, 1862,	3	150	.....	..	17,000	Jas. L. Ketcham. E. Saginaw.
16. Wm. C. Gilmore. ....	Bay City,	March, 1862,	502	3 $\frac{3}{4}$	.....	..	.....	.....	..	9,000	Wm. C. Gilmore. .... Bay City.
17. E. T. Throop. ....	Carrolton,	April, 1862,	..	..	July, 1862,	2	110	.....	..	13,000	E. T. Throop. .... East Saginaw.
18. D. H. Fitzhugh. ....	Opp. Portsmouth,	16th May, 1862,	..	..	.....	2	100	.....	..	13,000	F. Fitzhugh. .... Bay City.
19. A. C. Braddock. ....	Portsmouth,	May, 1862,	602	3 $\frac{3}{4}$	July, 1862,	2	110	.....	..	13,000	Jesse Braddock. .... Bay City.
20. N. W. Clarke & Co. ....	Bangor,	June, 1862,	..	..	.....	..	.....	.....	..	5,000	Henry Moore. .... Bay City.
21. Braley & Eaton. ....	East Saginaw,	7th July, 1862,	..	..	.....	..	.....	.....	..	5,000	.....
22. Van Etten & Mershon. ....	Opp. Portsmouth,	July, 1862,	..	..	.....	2	100	.....	..	9,000	.....
23. William Tallman. ....	Opp. Portsmouth,	Supply for Nov., 1862,	..	..	.....	1	50	.....	..	5,000	.....
						82		97,800		250,000	

## EXCISE TAX.

THE following is an official copy of the new Tax Bill with an index. As this measure affects almost every mercantile transaction, we believe we cannot do our subscribers a better service than by giving it to them complete. August 1st is the date set in the bill for the act to take effect, but by a joint resolution, the Secretary is authorized to name any subsequent day not later than the first of October. Notice has been given that the date fixed is the first day of September :

AN ACT TO PROVIDE INTERNAL REVENUE TO SUPPORT THE GOVERNMENT  
AND TO PAY INTEREST ON THE PUBLIC DEBT.

*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, 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.

## 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 as-

essor 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.

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.

SEC. 4. *And be it further enacted*, That before any such collector shall enter upon the duties of his office, he shall execute a bond for such amount as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with not less than five sureties to be approved 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 Controller of the Treasury. And such collectors shall, from time to time, renew, strengthen, and increase their official bond, as the Secretary of the Treasury may direct.

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.

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.

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.

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.

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.

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.

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 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.

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.

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.

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 Commis-

sioner of Internal Revenue, and lists taken according to such forms shall be made out by the assistant assessors and delivered to the assessor within thirty days after the day fixed by this act as aforesaid, requiring lists from individuals; or where duties, licenses, or taxes accrue at other and different times, the lists shall be delivered from time to time as they become due. 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.

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.

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 resident 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 may 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.

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 traveling 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.

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

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 thereof, 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 chattles 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, 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.

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.

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 pro-

posed 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 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 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.

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 duty, but which is not owned, occupied, or superintended by some person known to such collector to reside or 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 for 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.

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.

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 Controller 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, 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 Controller 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.

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.

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 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 person 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.

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.

SEC. 29. *And be it further enacted*, That in case of the sickness or tem-

porary disability or 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.

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.

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.

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.

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.

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.

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.

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.

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 District of Columbia, so soon as the authority of the United States therein shall be re-established, 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.

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.

#### SPIRITS, ALE, BEER, AND PORTER.

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 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 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 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.

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.

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.

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.

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 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.

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.

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 pre-

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

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.

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 re-distilled 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 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 Controller 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.

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."

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."

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.

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.

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:

"I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of fermented liquors either brewed or brewed and sold at the brewery owned by ———, in the county of ———, amounting to ——— barrels."

SEC. 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:

"I do swear (or affirm) that, to the best of knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

SEC. 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.

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 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.

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.

## 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.

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 innkeeper, 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.

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 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 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.

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.

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.

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.

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.

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.

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 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.

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.

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.

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 drunk on the premises.

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, of 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.

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.

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

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, whisky, brandy, gin, or wine, with any other materials for sale under the name of whisky, rum, brandy, gin, wine, or any other name or names, shall be regarded as a rectifier under this act.

9. Distillers shall pay fifty dollars for each license, and every person or copartnership who distills 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.

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.

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 travelers and sojourners, in view of payment therefor, shall be regarded as a hotel, inn, or tavern under this act. All steamers and vessels upon water of the United States, on board of which passengers or travelers 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 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.

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.

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 as a broker under this act.

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.

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.

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.

17. Theaters 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 theater under this act.

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.

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.

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.

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

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.

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.

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.

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 as a tallow-chandler and soap-maker under this act.

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-distiller under this act.

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.

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.

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.

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.

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.

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

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.

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.

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.

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.

##### *Specific and Ad Valorem Duty.*

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:

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.

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 product 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.

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.

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 expense 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 or 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.

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 vouchers 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.

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.

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 manufacturing 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.

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.

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, or 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.

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 other than agents of the manufacturer or producer within the United States or Territories thereof, there shall be levied, collected, and paid the following duties, to be paid by the producer or manufacturer thereof, that is to say:

- On candles, of whatever material made, three per centum ad valorem;
- 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.
- 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;
- On gas, illuminating, made of coal, wholly or in part, or any material, when the product shall not be 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 pro-

- duct 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 and if the returns in any case shall be understated or under estimated, 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.
- 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.
- 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;
- On ground pepper, ground mustard, ground pimento, ground cloves, ground cassia, and ground ginger, and all imitations of the same, one cent per pound;
- On sugar, refined, whether loaf, lump, granulated, or pulverized, two mills per pound;
- On sugar, refined or made from molasses, sirup of molasses, melado or concentrated melado, two mills per pound;
- 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;
- On sugar candy and all confectionery, made wholly or in part of sugar, one cent per pound;
- On chocolate, and cocoa prepared, one cent per pound;
- On saleratus and bicarbonate of soda, five mills per pound;
- On starch, made of potatoes, one mill per pound; made of corn or wheat, one and-a-half mills per pound; made of rice or any other material, four mills per pound;
- 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;
- 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;
- 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;
- 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;
- On white lead, twenty-five cents per one hundred pounds;
- On oxide of zinc, twenty-five cents per one hundred pounds;
- 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;
- 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;
- On clock movements made to run one day, five cents each; made to run more than one day, ten cents each;
- On pins, solid head or other, five per centum ad valorem;
- On umbrellas and parasols made of cotton, silk, or other material, five per centum ad valorem;
- On screws, commonly called wood screws, one and a half cent per pound;
- 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;
- On paper of all descriptions, including pasteboard and binders' boards, three per centum ad valorem;
- 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;
- On salt, four cents per one hundred pounds;
- On pickles and preserved fruits, and on all preserved meats, fish, and shellfish 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;
- On glue and cement, made wholly or in part of glue, to be sold in the liquid state, twenty-five cents per gallon;
- On patent or enamelled leather, five mills per square foot;
- 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;
- 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;
- On bend and butt leather, one cent per pound;
- On offal leather, five mills per pound;
- On oil-dressed leather, and deer skins dressed or smoked, two cents per pound;
- On tanned calf skins, six cents each;
- 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;
- On American patent calf skins, five per centum ad valorem;
- On conducting hose of all kinds for conducting water or other fluids, a duty of three per centum ad valorem;
- On wine, made of grapes, five cents per gallon;
- On varnish, made wholly or in part of gum copal or other gums or substances, five per centum ad valorem;
- On furs of all descriptions, when made up or manufactured, three per centum ad valorem;

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

#### 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.

#### 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.

## SCHEDULE A.

## CARRIAGES, YACHTS, BILLIARD TABLES, AND PLATE.

	Duty. Dolls. cts.
Carriage, gig, chaise, phaeton, wagon, buggy wagon, carryall, rock-away, 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 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 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
Plate of gold, kept for use, per ounce troy, fifty cents.....	50
Plate of silver, kept for use, per ounce troy, three cents.....	3
<i>Provided</i> , 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 :

- 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 ;
- 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 ;
- 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.

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.

RAILROADS, STEAMBOATS, AND 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 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, 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.

#### 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 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.

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 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.

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.

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.

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 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.

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

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.

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.

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, or 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 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 aforesaid, 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.

## INCOME DUTY.

SEC. 89. *And be it further enacted*, That for the purpose of modifying

and re-enacting, 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.

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.

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 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 dividends 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 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.

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 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, stock, 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 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 signal 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, or claiming to hold, possession of such securities or other evidences of debt.

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, or of any party making such return, if he shall be satisfied that the same is understated: *Provided*, That any party, in his or her 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.

## STAMP DUTIES.

SEC. 94. *And be it further enacted*, That on 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.

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.

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.

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.

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.

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 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 of this act.

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.

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.

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 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.

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.

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.

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.

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.

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, any 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 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.

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.

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.

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.

	Duty. Dolls. cts.
AGREEMENT OR CONTRACT, other than those specified in this schedule; any appraisal of value or damage, or for any other purpose; for every sheet or piece of paper upon which either of the same shall be written, five cents.....	5
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
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
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
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.	

	Duty. Dolls. cts.
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 a 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
And for every two thousand five hundred dollars, or part thereof, in excess of seven thousand five hundred dollars, thirty cents	30
<b>BILL OF LADING</b> 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
<b>EXPRESS.</b> —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
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
<b>BOND.</b> —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
<b>BOND</b> 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
<b>CERTIFICATE</b> of stock in any incorporated company, twenty-five cents.....	25
<b>CERTIFICATE</b> 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	

	Duty. Dolls. cts.
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
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
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
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
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 <i>thousand</i> 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.—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

	Duty. Dolls. cts.
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.)—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
INSURANCE, (MARINE, INLAND, AND FIRE.)—Each policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon property of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company, or its agents, or by any other company or person, twenty-five cents.....	25
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 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 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, 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	

	Duty. Dolls. cts.
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
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 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
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
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
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
<i>Provided</i> , 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	

Duty.  
Dolls. cts.

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.

<p><b>MEDICINES OR PREPARATIONS.</b>—For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any pills, powders, tinctures, troches or lozenges, syrups, cordials, bit- ters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other prepara- tions 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 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 pro- prietary 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 re- tail price or value, the sum of twenty-five cents, one cent. . . . .</p>		1
<p>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. . . . .</p>	2	
<p>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. . . . .</p>	3	
<p>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. . . . .</p>	4	
<p>When such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dol- lar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an addi- tional two cents. . . . .</p>	2	
<p><b>PERFUMERY AND COSMETICS.</b>—For and upon every packet, box, bot- tle, pot, phial, or other enclosure, containing any essence, ex- tract, toilet, water, cosmetic, hair oil, pomade, hairdressing, hair restorative, hair dye, toothwash, dentifrice, tooth paste, aromatic cachous, or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called, known, or distinguished, used or applied, or to be used or applied as perfumes or applications to the hair, mouth, or</p>		

	Duty. Dolls. cts.
skin, made, prepared, and sold or removed for consumption and sale in the United States, where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed at the retail price or value the sum of twenty-five cents, one cent. ....	1
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents, two cents. ....	2
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents. ....	3
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents. ....	4
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents. ....	2
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

#### 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 aforesaid, 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 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 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.

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 burthen 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 interest therein untruly, or shall not truly and correctly set forth and state therein the clear value of such beneficial interest, or where no administration upon such property or personal estate shall have been granted or allowed under existing laws, the 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.

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.

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 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.

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.

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.

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.

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.

GALUSHA A. GROW,  
*Speaker of the House of Representatives.*

SOLOMON FOOT,  
*President of the Senate protempore.*

Approved July 1, 1862.

ABRAHAM LINCOLN.

## INDEX.

NOTE.—For modifications of so much of the act of August 5, 1861, as relates to the tariff, see the tariff act of 1862.

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## DISTILLATION OF PETROLEUM.

SPECIFICATIONS OF THE PATENT GRANTED TO CHARLES BLACHFORD MANSFIELD, OF CLARE HALL, IN THE UNIVERSITY OF CAMBRIDGE, FOR AN IMPROVEMENT IN THE MANUFACTURE AND PURIFICATION OF SPIRITUOUS SUBSTANCES, AND OILS APPLICABLE TO THE PURPOSES OF ARTIFICIAL LIGHT AND VARIOUS USEFUL ARTS.

[Continued from page 147.]

I now proceed to state how these substances may be obtained, first remarking that I shall describe other properties of some of these spirituous substances and oils, when treating of the preparation of each.

And first I will describe the manufacture of Alliole.

This spirituous substance may be separated either from coal, or from coal-tar, or from the most volatile part of the oil distilled from coal-tar. I obtain this spirituous substance by reserving the first portion of oil which passes over on distilling the tar, or the most volatile oil distilled from the tar in the ordinary manner; and it is convenient to separate the first portion equal to one-eighth of the light oil or naphtha, which is expected from the retort; but the smaller the quantity set aside at first, the purer, more volatile will the spirituous substance be. It is convenient sometimes to continue to receive the distillate, so long as a sample taken from it will yield a flame entirely white on igniting a current of air passed through it, as above described, in respect to what I have called a *test bottle*; and this applies equally to the rectification by steam, or by simple distillation with or without water. By repeating this process with the portion set aside at first, and again reserving the first portion, a more volatile spirit may be obtained, and this will be more volatile the oftener the process is repeated. The residue which remains each time may be added to the common naphtha; and in so treating the oil or naphtha, I prefer to distil the oil or naphtha in a retort by heat applied without admitting steam or water into the oil or naphtha, and to use a thermometer inserted in the retort, or so connected with it as to indicate the temperature within the retort. And I prefer to set aside separately those portions that distil over while the temperature of the naphtha is rising through successive intervals of temperature; by this means I separate the naphtha into several oils and spirituous substances differing in respect to their boiling temperatures; and by repeating this process several times on the first products, I obtain a considerable quantity of a very volatile spirituous substance, whose boiling temperature is between  $60^{\circ}$  and  $80^{\circ}$ , which does not solidify by the application of cold about  $20^{\circ}$  (that is  $20^{\circ}$  below zero.) This process may be considered tedious, but it yields a very volatile spirituous substance as a result, and a similar process is applicable to obtaining in a more or less pure state the other spirituous substances and oils before mentioned. Or I apply to the coal-tar or crude naphtha any of the usual processes which are well known, and which are applied to the distillation and rectification of spirit of wines, the residue, in the case of spirit of wine, being a watery fluid, and in this case tar or oil.

As what relates to rectification applies equally to benzule as to the alliole in coal-naphtha, and the benzule is the more important and more abundant product, I shall now pass on to the methods of obtaining benzule, observing that the same methods apply to alliole, except that when alliole is required separately, the first and most volatile portions, viz., such as distil over below, or only a little above  $80^{\circ}$ , must be reserved alone, while for benzule the temperature is allowed to rise higher before charging the receiver.

The same methods apply to obtaining the volatile spirituous substances from other tarry and bituminous and hydro-carbonaceous matters, such as wood-tar, petroleum, mineral naphtha, oils distilled from bituminous schist, from caoutchouc, and other such matters; and it may always be ascertained by a single experiment, with a small retort and thermometer, as above mentioned, whether any sample of such matters contains sufficient of spirituous substances to render it worth distilling, it being observed whether a large or small fraction of the substance distils over at a temperature below  $100^{\circ}$ , except that when the application is made to substances other than coal-tar or coal-naphtha, what is said of alliole and benzule must be considered to apply to spirituous substances of nearly similar volatility, but not necessarily corresponding in other properties to alliole and benzule.

The more perfect the system of rectification, the more free will the spirituous substance be from oils having less volatility; and for the preparation of benzule such mode or modes of rectification are preferable as will allow as much as possible of a very volatile spirit which boils when pure at about  $80^{\circ}$  to pass over in vapor, and will keep back the vapors of the less volatile oils. The process of rectification which I recommend, is one in which the tar, crude-light oil, or crude-naphtha (but I prefer to use the crude-naphtha or light oil of tar) is placed in a retort, which is heated either by the direct application of fire, or by steam carried through it either in closed pipes, or by a pipe opening into the bottom of the retort; the vapors from the retort are conducted through a head in which a partial condensation of the less volatile vapors takes place, so that these are returned in the liquid state, either to the retort or to a separate receiver, and the most volatile vapors are allowed to pass on to a condenser, which is kept as cold as possible, and are then received separately. And I recommend that the first condenser or head consists of a room or chamber, with a lower opening, by which all condensed oil may flow back freely into the retort or other vessel, with an upper opening or pipe to conduct the uncondensed vapors to the next condenser; and I recommend that, in the first distillation, this upper condenser should be surrounded with water, which should not be changed, but be allowed to rise in temperature as the distillation proceeds till it boils; or there may be two or more such vessels, in each of which a partial condensation may take place so as to rectify the spirituous matters by one distillation, each being connected, if required, with a separate special receiver for the less volatile part therein condensed; and the apparatus may be so arranged that the vapors from the retort or preceding condenser, either may or may not pass through the fluid in each succeeding receiver; and in case more than one such partial condenser is used, I recommend that the temperature of that nearest the retort be allowed to rise till the water surrounding it boils, and the temperature of the last, or that farthest from the retort, be kept at or below  $50^{\circ}$  or  $60^{\circ}$ , if alliole be required, or  $80^{\circ}$  or  $85^{\circ}$ , if benzule be required; or that the temperature in

the last partial condenser be kept below  $60^{\circ}$ , till vapors have ceased to escape from it to the final condenser, which will be known by the cessation of distillation at the final receiver; and then the fluid in the final receiver being set aside as *aliole*, the temperature in the last partial condenser may be allowed to rise again till it reaches  $80^{\circ}$  or  $85^{\circ}$ , and the distillate received as benzule so long as it continues to run. I recommend that the size of the head or partial condenser, if only one be used, be of or about the same proportion to the size of the retort, as the condensing apparatus of an ordinary still bears to the still itself, but the water surrounding the head may be in a much smaller quantity than is necessary in such part of an ordinary still; if more than one partial condenser be used, they may be proportionably smaller. And when I use the term "head," I would have it understood that I use it for brevity to express a partial condenser placed over a retort, in which an inner condensing chamber is surrounded with water, or sometimes with oil contained in an outer vessel.

If this proportion be observed, it will usually be found that the distillation will proceed regularly while the temperature of the water in the head gradually rises, and that distillation will cease when the water in the head begins to boil. Distillation may then be continued either by drawing off the water from the head, or by opening another neck attached to the retort, through which the remaining naphtha may come over, which will not differ much from ordinary naphtha in any of its usually recognized properties. I then repeat this process any number of times, according to the degree of purity and volatility of the spirituous substance required; or, as before stated, by means of successive partial condensers I obtain the requisite purity by one operation, and I regulate the temperature of the water surrounding the head by the volatility of the spirit required. The cooler the head be kept the more volatile and the less in quantity will be the spirit obtained. And I have two methods of ascertaining the volatility of the spirit which is distilled over at any time; first, by a thermometer which is either inserted in the retort, through its side or cover, through a cork or stuffing-box, or is kept loosely in a closed tube which projects from the side of the retort into the interior, which tube should be kept corked, to prevent access of cold air to the thermometer, (and in this case the thermometer will usually show a temperature two or three degrees lower than the true heat of boiling fluid,) or the bulb of the thermometer is placed in a small chamber connected with the upper part of the retort by a short neck, in which is a cork, by turning which vapor may be allowed access to the thermometer, or the thermometer may be attached, if successive partial condensers and receivers be used, in the same manner to the last partial receiver, through which the vapor passes before entering the last head or partial condenser. And here I may remark, that the more nearly the temperature of the retort on the second or any subsequent rectification, or if the successive rectifications be conducted by one operation, the temperature of the last chamber or receiver through which the vapor passes before passing through the last partial condenser, approximates to  $80^{\circ}$ , while the contents of the retort are in active ebullition, the more nearly will the fluid distilling at the same time approach to the nature of benzule, and the more easily will such spirit be purified by refrigeration, according to the method to be hereafter described. And I recommend that when benzule be required for purification by freezing, such temperature be not allowed to pass  $90^{\circ}$  before the receiver is changed. And as the temperature rises in the retort the distillate will be less and less

volatile. And the other method in which I ascertain the volatility of the spirit is by the flame yielded by the test bottle, with a current of air, as before described. If a portion of the first, and therefore most volatile, distilled from the naphtha be placed in such a bottle, and common air be blown through the tube which reaches below the level of the fluid, as may be done conveniently from the mouth, and if a lighted match be at the same time applied to the mouth of the other tube, the air escaping will have taken up so much of the vapor of the spirit, that it will burn with a white flame. If samples be taken as they come from the still at intervals, and placed in such a test-bottle, it will be observed that the air will still burn with a white flame; after many such samples have been tried, as the temperature in the retort rises, however, it will be observed that the test-bottle shows a diminution of the whiteness in the flame, which becomes more and more blue from below upwards, till only the tip of the flame will be white; next the whiteness will disappear, and the flame will become entirely blue. And if the distillation be conducted in a still which permits the whole of the naphtha to pass over, it will be observed that when the operation has been continued to a certain point, the test-bottle will no longer yield any flame. I find it convenient sometimes to regulate the change of the receiver by the observation of the flame, according to the volatility of the fluid required. It will be found that all that comes over on the second rectification of the spirituous matter below  $90^{\circ}$  will yield a good white flame; and about  $100^{\circ}$  about one-half or more of the flame will be white. And here I will further state the properties of the distillates obtained as the temperature advances, which it is the object of my invention to separate from each other and to purify. The first portion of the distillate will generally be an extremely volatile spirituous substance, which, when purified, is of a peculiar alliaceous smell, somewhat resembling that of bi-sulphuret of carbon; it boils when pure at about  $65^{\circ}$  or  $70^{\circ}$ , and is changed by mixture with concentrated sulphuric acid, which forms a compound with it. It does not solidify at  $20^{\circ}$  below zero. It will usually be obtained mixed with a certain quantity of the spirituous substance which next follows in the scale of boiling points. To obtain it moderately free from which, it is convenient to receive for alliole all that comes over before the boiling temperature in the retort is  $90^{\circ}$  on the first rectification, and  $80^{\circ}$  on the second; or if distilled through a condensing head before the temperature of the head has passed  $60^{\circ}$ , but by extending the distillation from this spirituous substance a little further, its volatility is but slightly diminished, and I obtain a mixture of it in any proportion with the spirituous substances of higher boiling points. If it be required to obtain alliole from the naphtha, the naphtha should not have been treated with concentrated acids before distillation, since this substance is, for the most part, changed by such substances. Immediately following alliole in the scale of boiling points is benzule, which, when pure, boils at  $80^{\circ}$ , and becomes solid at zero; it exists in the naphtha, in far larger quantities than the preceding oil, amounting in some cases to one-eighth of the light oil obtained from the tar; it has a smell somewhat resembling almonds when pure, and is extremely volatile. It is not destroyed by agitation with sulphuric acid, (by which I mean oil of vitriol,) and it is convertible into an oil resembling oil of bitter almonds by nitric acid. To obtain this oil in a state of moderate purity is the chief object of the rectification to which I subject the naphtha; I obtain it pure by a process hereafter to be described.

(To be continued.)

## COMMERCIAL CHRONICLE AND REVIEW.

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THE FLUCTUATIONS IN GOLD—LAWS OF FINANCE—RISE IN GOLD AND EXCHANGE—ITS CAUSES—GOLD DEMAND FOR THE SOUTH—GENERAL SHERMAN'S ORDER—WANTS OF MANUFACTURERS—PRICE OF COTTON—HOARDING GOLD—REMITTANCE OF CAPITAL—CULMINATION OF GOLD PRICE—EXCHANGE RATES—SPECIE MOVEMENT—CURRENT TOWARDS THE CITY—GOLDEN GATE—RATES OF EXCHANGE—LARGE IMPORTS—ACCUMULATION OF MONEY—BANK DEPOSITS—CIRCULATION—SILVER—SMALL NOTES—U. S. DEPOSITS—CONVERSION—LARGE EXPENSES—NEW LEVIES OF TROOPS—PRICES OF STOCKS—FALL OF STOCKS—INTEREST IN GOLD—DUTIES—INCREASED COST OF GOODS—TABLE OF IMPORTS—RISE IN PRICES TO COVER COST—DRAFTS CHECKED TRADE—EXPORTS—TABLE OF EXPORTS.

At the date of our last number the gold movement, consequent upon the large issues of paper by the federal government, had culminated at a price of 20 per cent for gold and 131 for sterling exchange. This, in the latter case, was a rise of 10 per cent in four weeks, and of 20 per cent in ninety days. So sudden a movement could not be expected to maintain itself, since it carried with it the seeds of its own reaction. The law of paper finance, although for a few weeks it may seem to be inoperative, does not fail to exert itself sooner or later, in spite of the most ingenious contrivances to avert its action; and abundance of paper, like the abundance of any other article, will not fail to depreciate its value, which depreciation expresses itself in an apparent rise in the value of other commodities as compared with it. The rise which took place in gold and exchange sprung from two causes that, although they may operate at times with less vigor, will nevertheless be permanent in their action as long as paper promises remain the grand resource of the government. The one leading cause is the disposition to hold gold, and the other, the distrust which induces the remittance of capital out of the country. Every attempt to interfere with the movement of capital, however injurious it may apparently be, only aggravates the evil. When the armies first advanced South, so as to bring the merchant in contact with the producer of raw materials, a large demand for gold was immediately perceptible, because the holders of materials in disturbed districts demanded gold only. The demand caused a rise in the price of the article, which had a damaging influence upon public credit; but the materials purchased with the gold were of far greater value to the idle manufacturers, who were suffering for cotton. Under these circumstances, General SHERMAN, in an evil hour, issued an order that gold should not be paid, but that holders should take paper. This proceeding had, of course, the effect to make sellers disappear, and General SHERMAN was constrained to rescind the order. When cotton is 45 @ 50 cents in the northern market, and most factories are idle for the want of it, it is no time to quibble about the means of payment. Nevertheless, the demand for gold for those purposes gave a spur to the disposition to buy gold to hold, in anticipation of the regular effects of paper money, and it has proved the best investment during the spring. In the meantime the rise in its price and the complications of the war induced the remittance of large amounts of property out of the country. Inasmuch as that the regular imports into the country exceeded the exports, there was no supply of bills to serve for the remittance of capital, and these were obliged to be covered by specie shipments. The urgency of this demand is seen in the fact that, no matter how high the price of gold rose under the domestic demand, it was worth

still more for remittance, since bills sold at relatively more profitable rates, and the price reached 120. At this rate holders on speculation were desirous to realize. The demand to go South stopped, the current from the interior turned towards New York, and at the same time the rise in bills had stimulated the export of produce, breadstuffs in particular, which had not risen in price. The expense of remitting capital caused the movement to cease for a time, and the price both of bills and gold gradually declined under this enhanced supply and lessened demand. The specie movement was as follows:

## SPECIE AND PRICE OF GOLD.

	1861.		1862.		Gold in bank.	Price of gold.
	Received.	Exported.	Received.	Exported.		
Jan. 4...				\$442,147	\$23,988,878	2 a 4 prem.
" 11...	\$1,445,885		\$885,923	1,035,025	25,373,070	4 a 5 "
" 18...	1,446,219			547,703	26,120,859	4 a 4½ "
" 25...	1,246,029	\$22,855	627,767	322,918	26,698,728	2 a 3½ "
Feb. 1...	1,514,154	289,669		310,484	27,479,533	3½ a 3½ "
" 9...	1,052,313	115,698	854,000	976,235	28,196,666	3½ a 3½ "
" 15...	1,056,426	117,101	614,146	1,156,154	28,114,148	4 a 4½ "
" 22...		187,253	759,247	734,512	28,875,992	3 a 3½ "
March 1..	855,755	176,161	741,109	510,774	29,826,959	2 a 2½ "
" 8...			679,075	585,236	30,436,644	1½ a 2½ "
" 15...	815,524	123,316	677,058	477,335	30,773,050	2 a 1½ "
" 22...		91,161		540,968	32,023,390	1½ a 1½ "
" 29...	699,597	6,088	490,868	779,564	32,841,862	1½ a 1½ "
April 5...	996,445	628,708	581,292	673,826	33,764,382	1½ a 1 "
" 12...	1,110,231	323,906		1,505,728	34,594,668	1½ a 2½ "
" 19...		328,127	617,279	693,432	34,671,528	2 a 1½ "
" 26...	844,577	1,000	635,546	1,151,300	35,297,944	1½ a 1½ "
May 2...		800	410,804	712,275	35,175,828	2½ a 3½ "
" 9...	868,600	27,695	484,019	1,574,166	32,239,868	3½ a 3½ "
" 17...	755,102		604,682	1,093,031	30,280,697	3 a 3½ "
" 24...	1,913,355		604,682	938,032	30,672,760	3½ a 3½ "
" 31...	2,282,137	500	224,911	881,452	31,397,284	3½ a 3½ "
June 7...	1,618,876	650	553,035	1,647,299	31,284,882	2½ a 4½ "
" 14...	617,361	18,976	352,391	1,990,327	31,162,048	4½ a 6½ "
" 21...	986,143	222,546	612,461	3,156,988	31,047,945	6 a 6½ "
" 28...		2,070	393,212	3,094,101	30,832,626	7 a 9½ "
July 5...	811,268	2,200		2,647,060	31,790,519	9 a 10 "
" 12...		1,588	641,451	2,424,916	32,098,174	9½ a 17 "
" 19...	1,244,000	1,750	441,179	1,846,023	31,926,609	17 a 20 "
" 27...		4,000		784,537	33,064,575	16½ a 17 "
Aug. 2...	2,128,240	1,382	Golden Gate lost	748,523	34,022,490	14½ a 16 "
" 9...			964,422	890,552	34,611,069	12½ a 13 "
" 16...	941,081	700		700,431	35,301,778	14½ a 15 "
Total..	27,242,318	3,154,960	14,474,566	38,090,997	.....	

Under the rising value of gold the amount in the city increased \$4,500,000 from the close of June to the middle of August. Much of this was, however, held by the banks on special deposit for their customers. The exports were much less, and the loss of the Golden Gate at sea cut off an amount of \$1,500,000, intended for London and New York. The rates of exchange sympathized with the fluctuation in gold; but it is to be remarked that the rates of bills, as compared with the price of gold, always left a handsome profit on the export of gold, and the prices of bills were as follows:

## RATES OF EXCHANGE.

	London.	Paris.	Amsterdam.	Frankfort.	Hamburg.	Berlin.
Dec. 1,	109 a 109½	5.25 a 5.15	40½ a 40¾	41 a 41½	35¾ a 36	73¾ a 74
" 15,	110½ a 110¾	5.15 a 5.10	41½ a 41¾	41¾ a 42	36½ a 37	74 a 74½
Jan. 1,	110½ a 113	5.12½ a 5.05	42 a 42½	42½ a 43	37½ a 38	74½ a 75
" 15,	113½ a 114	5.05 a 4.90	42½ a 43½	43½ a 43¾	37¾ a 38	75½ a 76¼
Feb. 1,	113 a 113½	5.10 a 4.95	42½ a 43½	43½ a 43¾	37 a 38½	75½ a 76
" 15,	115 a 115½	4.97½ a 4.90	42¾ a 43½	43½ a 44	37¾ a 38½	76½ a 77
Mar. 1,	112 a 113	5.05 a 5.00	42½ a 43	42½ a 43	37 a 37½	75½ a 75¾
" 15,	112½ a 112½	5.07½ a 5.03¾	42½ a 43	42½ a 43¾	36¾ a 37¾	74½ a 75
" 22,	111 a 112½	5.08½ a 5.00¾	42 a 42½	42½ a 42¾	36¾ a 37½	74 a 74½
" 29,	111 a 112	5.10 a 5.05	42 a 42½	42½ a 42¾	36¾ a 37½	74 a 74½
Apr. 5,	111½ a 112½	5.07½ a 5.02½	42½ a 42¾	42½ a 42¾	36¾ a 37½	74½ a 75
" 12,	111½ a 112½	5.10 a 5.03½	42 a 42½	42½ a 42¾	36¾ a 37½	74½ a 74¾
" 19,	111½ a 112½	5.10 a 5.03¾	41¾ a 42½	42½ a 42¾	36¾ a 37½	74 a 74½
" 26,	111½ a 112½	5.02½ a 5.07½	42½ a 42½	42½ a 42¾	36¾ a 37½	74½ a 74¾
May 2,	112½ a 113½	4.97½ a 5.02½	42½ a 42¾	42¾ a 47¾	37 a 37½	74½ a 74¾
" 10,	113 a 112½	4.91½ a 5.02½	42½ a 43	42¾ a 43½	37½ a 37½	75 a 75½
" 17,	113 a 114	4.96½ a 5.00	42¾ a 43	42¾ a 43½	37¾ a 38	75 a 75¾
" 24,	114½ a 115	4.92½ a 5.00	42¾ a 43	43 a 43½	37½ a 38	75½ a 75¾
" 31,	114 a 114¾	4.95½ a 4.91½	42¾ a 43½	43½ a 43½	37½ a 38½	75½ a 76
June 7,	114 a 115	4.95 a 4.91	43 a 43½	43½ a 43½	37¾ a 38½	75½ a 76
" 14,	117½ a 118	4.75 a 4.82	43½ a 44½	44½ a 45	39 a 39½	76½ a 77½
" 26,	120½ a 121	4.70 a 4.66	44½ a 45	45 a 45½	40 a 40½	78 a 78½
July 5,	120 a 122	4.70 a 4.62½	55¼ a 45½	45 a 45½	45 a 45½	79 a 79½
" 12,	127 a 129	4.33½ a 4.31½	48 a 49	48 a 49	42½ a 43½	84½ a 85½
" 19,	128½ a 131	4.37½ a 4.32½	48½ a 49	48½ a 49	43 a 44	86½ a 87½
" 27,	126 a 129	4.45 a 4.35	47½ a 48½	48 a 48½	41½ a 42½	85½ a 86¾
Aug. 2,	125 a 127	4.52 a 4.55	47½ a 48½	47½ a 48½	41½ a 42	82 a 83
" 9,	124 a 126	4.55 a 4.47½	47 a 47½	47½ a 47½	41 a 42	82 a 82½
" 16,	126½ a 127½	4.45 a 4.40	47½ a 47¾	47½ a 48	42 a 42½	83 a 83½

The demand for bills was no doubt enhanced by the considerable importation of goods, which arrived freely in August, under anticipations that had been indulged that the duties under the new tariff would not be imposed upon goods actually shipped before that date. The great abundance of money also favored as well the import of goods as the remittance of capital, and this abundance was continually on the increase. It will be observed that since the government began to pay out its paper in the middle of April, the deposits in bank have increased almost uninterruptedly to the extent of \$46,000,000, and that the loans, in the same time, have increased nearly \$30,000,000, which, to a considerable extent, has been deposited with the Assistant Treasurer for employment, at 4 @ 5 per cent interest. The restriction of general business and the adhesion to cash payments have very greatly reduced the quantity of business paper, and in some cases discount days have passed with absolutely no offerings of paper. At call money has been offered at 4 @ 5 per cent, and in some cases 3 per cent, but leading houses do not take it in for want of employment.

It is to be remarked that while this immense abundance of money has manifested itself in the shape of government promises of \$5 and upwards, the bank circulation has also increased \$1,250,000, mostly in small bills, that have aided to drive out silver fractions, which commanded a premium of from 10 to 16 per cent. The new issues of small notes by the government—designed to remedy this to some extent, but what will really greatly enhance the evil—are expected to be ready for issue by the first of September. The amount to be issued will reach some \$36,000,000, and the whole issues of paper authorized will reach \$360,000,000, including the

\$75,000,000 reserved to meet the deposits if demanded. This amount of money was no doubt designed with the faculty of receiving deposits, and of converting into the \$500,000,000 loan to meet the wants of the treasury until Congress should meet; but since then the expenses incurred for the organization of 600,000 more soldiers under the new calls will at least double the government outlays, since these men must have new outfits. It is quite probable that the new emissions of money will further cheapen its price, so as to send larger amounts into the treasury for deposit and also for conversion, should the five twenties again reach par. The fluctuation in government securities have been as follows:

		PRICES UNITED STATES PAPER.					August demand	
		—'6's, 1861.—		5's, 1884.	7 3-10, 6 p. c. certif.	6 p. c. certif.	Gold.	notes.
		Reg.	Coup.	5's, 1884.	3 years.	1 year.		
May	10,.....	103½	103	94	104	99½	2½	½
"	17,.....	105	105	96	105	100½	3	½
"	23,.....	104½	104½	96	105	100½	3½	½
"	31,.....	104½	104½	96	105	100	3½	½
June	7,.....	103	106	96	106½	100½	4½	1
"	14,.....	103½	107½	97½	106½	100½	6½	3
"	26,.....	102½	106½	96½	105½	99½	9	4½
July	5,.....	100½	100½	95	102	98½	10	5½
"	12,.....	100	100½	88	103	99	17	7½
"	19,.....	98	98	85	101½	97½	19	8
"	27,.....	99	99	86½	103	98½	17	6½
August	2,.....	98½	98½	85½	102½	98½	15	5½
"	9,.....	99	100	85½	103½	100	12½	5½
"	16,.....	100½	100½	90	100	100	15	7½

The fall in the government stocks during the plethora of money may be ascribed partly to the quantity of stocks sent from abroad to realize, and partly to the reverses that overtook the armies. They however gradually recovered after the payment of the dividends in gold. The interest on the first issue of \$50,000,000 7.30's fell due August 19, and was paid in gold at the treasury. The premium on gold being 15 per cent, the holder realized equal to 8½ per cent interest. At some of the treasuries the gold itself was not paid, but the premium allowed. Most of the States also paid their interests in gold. The advance of the government five twenties to par and over, would no doubt cause the conversion of a large amount of floating paper, and make some change in the relative value of paper.

The importations at the port for July have been very large under the circumstances. There was some desire to enter goods, however, before the anticipated new duties should go into operation. As compared with last year there has been an increase of \$12,000,000 in the imports of July, and for the seven months of the current year as follows:

	IMPORTS, PORT OF NEW YORK.				Total.
	Specie.	Free goods.	Entered for—		
			Consumption.	Warehouse.	
January.....	\$163,658	\$2,552,050	\$6,663,396	\$3,141,725	\$12,620,829
February.....	62,007	3,381,473	7,058,174	3,370,486	13,872,140
March.....	89,327	3,476,004	10,312,689	4,841,846	18,719,866
April.....	26,152	2,232,315	7,141,197	3,853,218	13,252,882
May.....	110,383	1,146,093	8,091,120	4,600,920	12,948,516
June.....	61,023	1,122,092	7,278,953	2,874,127	12,336,195
July.....	219,001	1,831,932	13,799,505	4,502,764	20,353,202
Total, 7 months..	\$731,556	\$16,041,959	\$60,445,034	\$28,185,086	\$105,403,635
" 1861.....	32,906,166	20,257,965	35,191,920	30,441,676	118,797,727

Exclusive of specie the increase has been nearly \$20,000,000, and this increase in the last few months has taken place under advance circulation. The importer has been required to encounter higher duties, and, in consequence of the paper depreciation, higher exchange, and also a premium on gold with which to pay duties. The exchange is 20 per cent higher than in the spring of last year, and the premium on duty notes has ranged 5 @ 9 per cent. The average probably makes goods cost 35 @ 40 per cent higher than last year, and the increase in market prices has not been proportioned to this increased cost. Nevertheless there is a firmness among holders.

The duties collected by the government were very large for the month of July, by reason of the large imports and the quantities taken out of bond. The results were as follows:

## REVENUE FROM CUSTOMS AT NEW YORK.

	1860.	1861.	1862.
In July.....	\$4,504,066 04	\$2,069,590 86	\$7,211,817 68
Previous 6 months.....	18,389,679 30	13,585,334 95	25,063,388 08
Total since January 1st..	\$22,893,745 34	\$12,654,925 81	\$32,275,205 76

The fall business has, to some extent, been checked by the military movements of the government, more particularly the orders for drafts, the effect of which was likely to interfere with the business arrangements of great numbers.

The exports of domestic produce have been stimulated by the higher rates of exchange, which have been to the profit of the bill drawer. The exports have been as follows:

## EXPORTS, PORT OF NEW YORK.

	Specie.	-Foreign-		Domestic.	Total.
		Free.	Dutiable.		
January.....	\$2,658,374	\$27,193	\$149,493	\$12,053,477	\$14,948,437
February.....	3,776,919	49,066	208,757	10,078,101	14,112,843
March.....	2,471,233	65,388	458,917	8,985,176	11,980,714
April.....	4,087,675	56,350	607,678	8,002,094	12,703,797
May.....	5,164,536	76,971	752,797	9,837,693	15,842,097
June.....	9,867,614	43,358	372,561	10,048,832	20,332,375
July.....	8,067,337	1,117,193	449,948	14,050,437	23,684,915
Total, 7 months..	\$36,043,688	1,435,529	\$3,000,151	\$73,055,810	\$113,536,178
" 1861.....	3,260,458	1,888,654	3,699,329	71,030,228	79,878,669

Following the rise in bills, each successive month has manifested an increase in exports. In free foreign goods the increase has been mostly guano shipped to England. The rise in the prices of the breadstuffs shipped has been about equal to the rise in exchange. It is obvious that the value of the produce shipped is governed by the specie price in the market of sale. With the paper depreciation here, the prices will apparently rise until they are higher than abroad. That rise is compensated to the shipper in the superior price he gets for his bill, hence the apparent rise never interferes with the progress of export. Nor is it likely that, for the present, the prices will rise even in paper so much as other articles, since the crops are large—far exceeding the demands of the home market. The harvests abroad may yet make considerable quantities desirable.

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COMMERCIAL CHRONICLE AND REVIEW.

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