

the constitution of the United States, or to resist, oppose, or defeat any such law or act, or to aid, encourage or abet any hostile designs of any foreign nation against the United States, their people or government, then such person, being thereof convicted before any court of the United States having jurisdiction thereof, shall be punished by a fine not exceeding two thousand dollars, and by imprisonment not exceeding two years.

SEC. 3. *And be it further enacted and declared*, That if any person shall be prosecuted under this act, for the writing or publishing any libel aforesaid, it shall be lawful for the defendant, upon the trial of the cause, to give in evidence in his defence, the truth of the matter contained in the publication charged as a libel. And the jury who shall try the cause, shall have a right to determine the law and the fact, under the direction of the court, as in other cases.

SEC. 4. *And be it further enacted*, That this act shall continue and be in force until the third day of March, one thousand eight hundred and one, and no longer: *Provided*, that the expiration of the act shall not prevent or defeat a prosecution and punishment of any offence against the law, during the time it shall be in force.

APPROVED, July 14, 1798.

Truth of the matter may be given in evidence.

The jury shall determine the law and the fact, under the court's direction.

Limitation.

CHAP. LXXV.—*An Act to lay and collect a direct tax within the United States.*

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That a direct tax of two millions of dollars shall be, and hereby is laid upon the United States, and apportioned to the states respectively, in the manner following:—

To the state of New Hampshire, seventy-seven thousand seven hundred and five dollars, thirty-six cents and two mills.

To the state of Massachusetts, two hundred and sixty thousand four hundred and thirty-five dollars, thirty-one cents and two mills.

To the state of Rhode Island, thirty-seven thousand five hundred and two dollars and eight cents.

To the state of Connecticut, one hundred and twenty-nine thousand seven hundred and sixty-seven dollars, and two mills.

To the state of Vermont, forty-six thousand eight hundred and sixty-four dollars eighteen cents and seven mills.

To the state of New York, one hundred and eighty-one thousand six hundred and eighty dollars, seventy cents and seven mills.

To the state of New Jersey, ninety-eight thousand three hundred and eighty-seven dollars, twenty-five cents, and three mills.

To the state of Pennsylvania, two hundred and thirty-seven thousand one hundred and seventy-seven dollars, seventy-two cents and seven mills.

To the state of Delaware, thirty thousand four hundred and thirty dollars, seventy-nine cents, and two mills.

To the state of Maryland, one hundred and fifty-two thousand five hundred and ninety-nine dollars, ninety-five cents, and four mills.

To the state of Virginia, three hundred and forty-five thousand four hundred and eighty-eight dollars, sixty-six cents, and five mills.

To the state of Kentucky, thirty-seven thousand six hundred and forty-three dollars, ninety-nine cents, and seven mills.

To the state of North Carolina, one hundred and ninety-three thousand six hundred and ninety-seven dollars, ninety-six cents, and five mills.

To the state of Tennessee, eighteen thousand eight hundred and six dollars, thirty-eight cents, and three mills.

STATUTE II.

July 14, 1798.

[Obsolete.]
Act of July 9,
1798, ch. 70.
A direct tax
of two millions
laid.
1802, ch. 12.
Apportionment.

To the state of South Carolina, one hundred and twelve thousand nine hundred and ninety-seven dollars, seventy-three cents and nine mills.

And to the state of Georgia, thirty-eight thousand eight hundred and fourteen dollars, eighty-seven cents, and five mills.

How it shall be collected.

It shall be assessed on dwelling houses, lands and slaves;

1798, ch. 70.

At what rate upon dwelling houses.

SEC. 2. *And be it further enacted*, That the said tax shall be collected by the supervisors, inspectors and collectors of the internal revenues of the United States, under the direction of the Secretary of the Treasury, and pursuant to such regulations as he shall establish; and shall be assessed upon dwelling-houses, lands and slaves, according to the valuations and enumerations to be made pursuant to the act, intituled "An act to provide for the valuation of lands and dwelling-houses, and the enumeration of slaves within the United States," and in the following manner:

Upon every dwelling-house which, with the out-houses appurtenant thereto, and the lot whereon the same are erected, not exceeding two acres in any case, shall be valued in manner aforesaid, at more than one hundred, and not more than five hundred dollars, there shall be assessed in the manner herein provided, a sum equal to two tenths of one per centum on the amount of the valuation: upon every dwelling-house which shall be valued as aforesaid, at more than five hundred, and not more than one thousand dollars, there shall be assessed a sum equal to three tenths of one per centum on the amount of the valuation: upon every dwelling-house which shall be valued as aforesaid, at more than one thousand dollars, and not more than three thousand dollars, there shall be assessed a sum equal to four tenths of one per centum on the amount of the valuation: upon every dwelling-house which shall be valued as aforesaid, at more than three thousand, and not more than six thousand dollars, there shall be assessed a sum equal to one half of one per centum on the amount of the valuation: upon every dwelling-house which shall be valued as aforesaid, at more than six, and not more than ten thousand dollars, there shall be assessed a sum equal to six tenths of one per centum on the amount of the valuation: upon every dwelling-house which shall be valued as aforesaid, at more than ten, and not more than fifteen thousand dollars, there shall be assessed a sum equal to seven tenths of one per centum on the amount of the valuation: upon every dwelling-house which shall be valued as aforesaid, at more than fifteen, and not more than twenty-thousand dollars, there shall be assessed a sum equal to eight tenths of one per centum on the amount of the valuation: upon every dwelling-house which shall be valued as aforesaid, at more than twenty, and not more than thirty thousand dollars, there shall be assessed a sum equal to nine tenths of one per centum on the amount of the valuation; and upon every dwelling-house which shall be valued as aforesaid, at more than thirty thousand dollars, there shall be assessed a sum equal to one per centum on the amount of the valuation.

At what rate upon slaves:

and the residue of the apportionment shall be assessed upon lands.

Saving of lands and houses exempted by the laws of the states.

And upon every slave which shall be enumerated according to the act aforesaid, there shall be assessed fifty cents.

And the whole amount of the sums so to be assessed upon dwelling-houses and slaves within each state respectively, shall be deducted from the sum hereby apportioned to such state, and the remainder of the said sum shall be assessed upon the lands within such state according to the valuations to be made pursuant to the act aforesaid, and at such rate per centum as will be sufficient to produce the said remainder: *Provided*, that no part of said tax shall be assessed upon such lands or dwelling-houses and slaves as at the time of passing this act are especially exempted from taxes by the laws of the states, respectively.

SEC. 3. *And be it further enacted*, That the aforesaid assessments shall be made by the supervisors of the several districts within the United States respectively, and pursuant to instructions from the Secretary of

the Treasury; which instructions the said Secretary shall be, and hereby is authorized and required to issue to such supervisors or any of them, so soon as the valuations and enumerations directed to be made by the aforesaid act shall have been completed in the state to which such supervisor belongs. And the said tax shall become due and payable from and after the expiration of three months after the instructions aforesaid shall have been received by the supervisors respectively: *Provided*, that if, on making the assessments as aforesaid, it should appear that the sums so to be assessed on houses and slaves within any state will exceed the sum hereby apportioned to such state, then the supervisor shall be, and hereby is authorized and required to deduct from the sums so to be assessed on houses, such rate per centum as shall be sufficient to reduce the whole amount of the said assessments, to the sum apportioned to such state, as aforesaid.

Assessments to be made by the supervisors.

When the tax shall become due.

What is to be done, if assessments on houses and slaves exceed the apportionment.

Supervisors shall appoint collectors.

SEC. 4. *And be it further enacted*, That the said supervisors shall be, and hereby are authorized and required to appoint such and so many suitable persons in each assessment district within their respective districts, as may be necessary for collecting the said tax, and shall assign to them, respectively, their collection districts therein; which persons shall be collectors within their respective collection districts, and shall collect the said tax under the direction of the supervisors respectively, and according to the regulations and provisions contained in this act, or to be established pursuant thereto.

Surveyor of the revenue to make out lists of taxes.

SEC. 5. *And be it further enacted*, That so soon as the aforesaid assessment shall have been completed, the said supervisors shall, by special warrants, under their hands, respectively, cause the surveyors of the revenue within their respective districts, to make out lists containing the sums payable, according to such assessments, for every dwelling-house, tract or lot of land, and slave, within each collection district, respectively; which lists shall contain the name of the proprietor or occupant of each dwelling-house, tract or lot of land and slave, within the collection district, or of the person having the care or superintendence of them, or any of them, where such proprietor, occupant or superintendent is known, and the whole sum payable by each person within the said district, distinguishing what is payable for dwelling-houses, what for slaves, and what for lands. And where there are lands, slaves or dwelling-houses within any collection district, not owned, or occupied by, or under the care or superintendence of any person resident therein, there shall be a separate list of such lands, dwelling-houses and slaves, specifying the sums payable for each, and the names of the proprietors or superintendents, respectively, where known.

Collectors to be furnished with lists.

SEC. 6. *And be it further enacted*, That each of the collectors, to be appointed as aforesaid, shall be furnished by the surveyor of the revenue for the assessment district within which he shall have been so appointed, with one or more of the said lists, signed and certified by such surveyor. And each collector, on receiving a list as aforesaid, shall subscribe three receipts; one of which shall be given on a full and correct copy of such list, and the other two on aggregate statements thereof, exhibiting the number and valuation of dwelling-houses, the number of slaves, and the amount of the valuation of lands in such collection district, with the amount of the taxes assessed thereon. And the list first mentioned, and receipt, shall remain in the office of the surveyor of the revenue, and shall be opened to the inspection of any person who may apply to inspect the same; and the aggregate statements and receipts aforesaid, shall be transmitted to the inspector of the survey, and one of them shall be by him transmitted to the supervisor of the district.

Collectors to give bond.

SEC. 7. *And be it further enacted*, That each collector, before receiving any list as aforesaid, for collection, shall give bond, with one or

more good and sufficient sureties, in at least double the amount of the taxes assessed on the collection district for which he may be appointed; which bond shall be payable to the United States, with condition for the true and faithful discharge of the duties of his office, according to law, and particularly, for the due collection and payment of all monies assessed upon such district.

Tax to be a
lien upon the
land, &c.

SEC. 8. *And be it further enacted*, That the aforesaid tax shall be, and remain a lien upon all lands, and other real estate, and all slaves, of the individuals who may be assessed for the same, during two years after the time when it shall become due and payable according to this act; and the said lien shall extend to each and every part of all tracts or lots of land, or dwelling-houses, which shall be valued according to the aforesaid act, notwithstanding the same may have been divided or alienated, in part, unless an apportionment of the valuation thereof shall have been made and recorded pursuant to the aforesaid act, prior to the time when the collection lists shall have been stated, in manner herein before prescribed.

How the col-
lectors shall de-
mand and en-
force payment.

SEC. 9. *And be it further enacted*, That each of the said collectors shall, immediately after receiving his collection list, advertise, by notifications, to be posted up in at least four public places in each collection district, that the said tax has become due and payable and the times and places at which he will attend to receive the same; and, in respect to persons who shall not attend, according to such notifications, it shall be the duty of each collector to apply once at their respective dwellings, within such district, and there demand the taxes payable by such persons; and if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector to proceed to collect the said taxes, by distress and sale of the goods, chattels or effects of the persons delinquent as aforesaid, with a commission of eight per centum upon the said taxes, to and for the use of such collector: *Provided*, that it shall not be lawful to make distress of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms, or the household utensils, or apparel necessary for a family.

SEC. 10. *And be it further enacted*, That except, as aforesaid, all goods, chattels, and personal effects whatever, being or remaining on lands, subject to the said tax; and all grass, or produce of farms, standing and growing thereon, shall and may be taken and sold for the payment of the said tax, under such regulations as have been or may be made for the sale of goods or effects taken and sold by distress: *Provided*, that nothing herein contained shall invalidate or impair any contract or agreement between any landlord, tenant, or other person, relative to the payment of taxes.

Provision for
the case where
lands, &c. are
not possessed
by a person in
the collection
district.

SEC. 11. *And be it further enacted*, That in respect to lands, dwelling-houses and slaves, which shall not be owned by, or in the occupation, or under the care or superintendence of some person within the collection district where the same shall be situated or found at the time of the assessment aforesaid, the said collectors respectively, upon receiving lists of such lands, dwelling-houses, or slaves, in manner aforesaid, shall transmit copies of such lists, certified under their hands respectively, to the surveyors of the revenue for the assessment districts respectively within which the persons owning, or having the care and superintendence of such dwelling-houses, lands, or slaves, may reside, if such persons be known, together with a statement of the amount of taxes assessed as aforesaid upon such dwelling-houses, lands or slaves, respectively, and a notification to pay, or cause to be paid the said taxes to the said collectors respectively, within thirty days after such notification shall be served as is herein provided; which copies, statements and notifications

the surveyors receiving the same respectively shall cause to be personally served on the aforesaid persons respectively, or left at their usual places of abode; and shall cause an affidavit thereof, by the person serving or leaving the same as aforesaid, with the time of such service or leaving, to be immediately transmitted to the aforesaid collector: and if such persons being notified in manner aforesaid, shall not, within sixty days thereafter, pay the said taxes to the collector of the collection district where the said lands, dwelling houses, or slaves, shall be situated, or transmit to him a receipt for the said taxes in the manner herein provided, then the said collector shall proceed to collect the said tax by distress and sale as is herein directed: and if the persons owning or having the care and superintendence of any such lands, dwelling-houses or slaves, shall not be known, then the aforesaid collectors shall cause the said copies, statements and notifications to be published for sixty days in four gazettes of the state, if there be so many; after which publication, if the said taxes shall not be paid, the said collectors shall proceed to collect the same by distress and sale in the manner herein provided.

SEC. 12. *Provided always, and be it further enacted,* That if any person owning, or having the superintendence or care of any dwelling-houses, lands, or slaves, in a collection district other than that in which he resides, and being served with such copy, statement and notification as is aforesaid, shall, within sixty days thereafter, pay the said taxes to the collector of the collection district within which he resides, and transmit a receipt therefor to the collector sending the said copy, statement and notification, such receipt shall be a discharge to the said last mentioned collector for the said taxes, and he shall thereupon forbear to collect them; and the collector giving such receipt shall become chargeable with the said taxes, and shall account therefor in the final settlement of the accounts of his collection.

Taxes may be paid in the district where the possessor resides.

SEC. 13. *And be it further enacted,* That when any tax assessed on lands or houses, shall have remained unpaid for the term of one year, the collector of the collection district within which such land or houses may be situated, having first advertised the same for two months, in six different public places within the said district, and in two gazettes in the state, if there be so many, one of which shall be the gazette in which the laws of such state shall be published by authority if any such there be, shall proceed to sell at public sale, and under the direction of the inspector of the survey, either the dwelling house, or so much of the tract of land, (as the case may be) as may be necessary to satisfy the taxes due thereon; together with costs and charges, not exceeding at the rate of one per centum, for each and every month the said tax shall have remained due and unpaid. *Provided,* that in all cases, where any lands or tenements, shall be sold as aforesaid, the owner of the said lands or tenements, his heirs, executors or administrators, shall have liberty to redeem the same at any time within two years, from the time of sale, upon payment, or tender of payment, to the collector for the time being, for the use of the purchaser, his heirs or assignees of the amount of the said taxes, costs and charges, with interest for the same, at the rate of twelve per cent. per annum; and upon payment or tender of payment as aforesaid such sale shall be void. And no deed shall be given in pursuance of any such sale, until the time of redemption shall have expired. (a)

Lands and houses may be sold for taxes remaining unpaid for one year.

But the owner may redeem within two years.

(a) A collector selling land for taxes, must act in conformity with the law from which his power is derived; and the purchaser is bound to inquire whether he has so acted. It is incumbent on the vendee to prove the authority to sell. *Stead's Ex'r's v. Course,* 4 Cranch, 403; 2 Cond. Rep. 151.

Under the act of Congress to lay and collect a direct tax, (July 14, 1798,) before the collector could sell the land of an unknown proprietor, for the non-payment of the tax, it was necessary that he should advertise the copy of the lists of lands, &c., and the statement of the amount due for the tax; and the notification to pay, for sixty days, in four gazettes of the state, if there were so many. *Parker v. Rule's Lessee,* 9 Cranch, 64; 3 Cond. Rep. 271.

In the case of a naked power not coupled with an interest, every prerequisite to the exercise of that power is necessary.

Supervisors to
keep accounts
of taxes due.

Collectors to
account month-
ly.

Collectors to
complete their
duty and pay
over the money
in one year and
one month.

How the pay-
ment shall be
enforced.

Lien upon the
real estate of
collectors.

SEC. 14. *And be it further enacted,* That the supervisors of the respective districts, shall keep true and exact accounts of all taxes due and payable in each collection district, and shall charge the amount thereof to the collectors of such districts respectively. And the said collectors shall, at the expiration of every month after they shall, respectively, commence their collections, in manner aforesaid, render to the supervisor of the district, or the inspector of the survey within which the said collections shall, respectively, be made, a full and true account of the collections made by them, respectively, within the month, and pay over to the said supervisor or inspector, the monies by them respectively collected within the said term. And if any such collector shall fail or neglect to account and pay over, as aforesaid, at any of the periods above prescribed, such collector shall forfeit and pay three hundred dollars, to be recovered to the use of the United States, with costs of suit, in any court having competent jurisdiction. And where any monies shall have been paid, as aforesaid, to the inspector of a survey, by any collector, the receipt of such inspector shall be allowed to such collector, in the final settlement of his accounts with the supervisor of the district.

SEC. 15. *And be it further enacted,* That each of the said collectors shall complete the collection of all sums assigned to him, for collection, as aforesaid, and shall account for, and pay over the same to the supervisor of the district, within one year and one month from and after the time when the said tax shall have become due and payable, in manner aforesaid; and if any collector shall fail so to collect, account and pay over, it shall be the duty of the supervisor of the district, and he is hereby authorized and required to 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 imposed on the district of such collector, 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; and for want of goods, chattels or effects, aforesaid, sufficient to satisfy the said warrant, the same may be levied on the person of the collector, who may be committed to prison, there to remain, until discharged in due course of law. And furthermore, notwithstanding the commitment of the collector to prison, as aforesaid, or if he abscond, and 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 may remain due, by distress and sale of the goods and chattels, or any personal effects, of the surety or sureties of the delinquent collector.

SEC. 16. *And be it further enacted,* That the amount of the sums committed to any collector, for collection as aforesaid, shall, and the same are hereby declared to be a lien upon the lands and real estate of such collector, and his sureties, until the same shall be discharged, according to law; 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, if any there be, prior to the proposed time of sale, may and shall be sold by the marshal or his deputy; and for all lands and real estate sold, in pursuance of the authority aforesaid, the conveyances of the marshals, or their deputies,

power should precede it. In the cases of lands sold for the non-payment of taxes, the marshal's deed is not *prima facie* evidence that the prerequisites of the law have been complied with; but the party claiming under it, must show this positively. *Williams v. Peyton's Lessee*, 4 Wheat. 77; 4 Cond. Rep. 395.

executed in due form of law, shall afford a valid title against all persons claiming under the delinquent collectors, or their sureties, aforesaid; and all monies 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. 17. *And be it further enacted*, That it shall be lawful for the supervisors of the respective districts, at any time, for good and sufficient cause, to dismiss or discharge each or any collector from office, and to commit the collection of any part of the said tax remaining uncollected, to a new collector; and immediately upon such dismissal, and after a notification thereof, in at least two public places in the collection district, by the supervisor, or the surveyor of the revenue for the district, on his behalf, the powers of the collector so dismissed, shall cease and terminate; and if any collector, so dismissed, shall wilfully refuse or neglect to surrender his collection list, and to render a true account of all monies collected, and to pay over the same, according to the directions of the supervisor, each and every such collector shall forfeit and pay a sum not exceeding four thousand dollars, with costs of suit, to be recovered to the use of the United States, in any court having competent jurisdiction: *Provided*, that nothing herein contained shall be construed to impair the responsibility of any collector, or his sureties, arising under the foregoing provisions of this act.

Collectors may be dismissed by the supervisors.

SEC. 18. *And be it further enacted*, That each and every collector, who shall exercise, or be guilty of any extortion or oppression, under colour of this act, or shall demand other or greater sums than shall be authorized by law, shall be liable to pay a sum not exceeding three hundred dollars; to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector shall, if required, give receipts for all sums by them collected and retained, in pursuance of this act.

Penalty on collectors guilty of extortion, &c.

SEC. 19. *And be it further enacted*, That for collecting the said tax, there shall be allowed and paid, the following sums, and no more, to be retained by the several officers herein after mentioned, in the final settlement of their accounts, respectively; that is to say:—To each supervisor, one half per centum, on the whole amount of the monies by him received and accounted for, under and by virtue of this act;—to every inspector, one fourth per centum, on the whole amount of the monies to be by him received and accounted for, as aforesaid; and to every collector, five per centum, on the whole amount of the monies by him to be received and accounted for, as aforesaid: *Provided*, that no collector shall receive the said allowance, for, or in respect to any sum for which a warrant of distress shall have been issued by him; and *provided also*, that no collector who shall refuse or neglect to render, according to this act, any monthly account of monies by him received, as aforesaid, or to pay over the same, as is hereby directed, shall be entitled to, or receive the said allowance, upon all or any of the monies by him collected, within the month for which he shall so refuse or neglect to account and pay over, as aforesaid.

They shall give receipts.

Compensation for collection.

SEC. 20. *And be it further enacted*, That there shall be allowed to the surveyors of the revenue, respectively, to be paid by the supervisors, respectively, and exhibited in their accounts, as part of the charge of the said collection, for preparing collection lists, and computing the taxes payable by each individual, at the rate of one dollar for every hundred taxables contained in any such list.

SEC. 21. *And be it further enacted*, That a separate account shall be kept at the treasury of the United States of all monies to be collected and received by virtue of this act; distinguishing the several amounts received from dwelling-houses, from slaves, and from lands, within each

Separate accounts to be kept at the treasury of monies received by virtue of this act.

state, and also distinguishing the amount received in each state from each separate description of dwelling-houses, paying the same rate per centum.

APPROVED, July 14, 1798.

STATUTE II.

July 16, 1798.

[Repealed.]

Augmentation of the regiments of infantry.

1799, ch. 31.

1802, ch. 9.

Surgeon's mates.

Additional twelve regiments of infantry and six troops of light dragoons to be raised.

Regiment of dragoons to be formed.

General and staff officers.

Their pay and subsistence.

Soldiers to be able bodied, &c.

Bounty.

CHAP. LXXVI.—*An Act to augment the Army of the United States, and for other purposes.*

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passing of this act, each regiment of infantry in the army of the United States shall consist of one lieutenant-colonel commandant, two majors, one adjutant, one paymaster, one quartermaster, one surgeon, two surgeon's mates, ten captains, ten lieutenants, ten ensigns, one sergeant-major, one quartermaster sergeant, two senior musicians, forty sergeants, forty corporals, twenty musicians, and six hundred privates; and that the several regiments of infantry now in the service of the United States, be augmented accordingly: Provided always, that the President of the United States may, in his discretion, appoint and distribute such additional number of surgeon's mates, and for such length of time, as the exigencies of the service may require.*

SEC. 2. *And be it further enacted, That the President of the United States be, and he hereby is authorized to raise, in addition to the present military establishment, twelve regiments of infantry, and six troops of light dragoons, to be enlisted for and during the continuance of the existing differences between the United States and the French Republic, unless sooner discharged; and the said six troops, together with the two troops of dragoons now in service, shall be formed into a regiment, and there shall be appointed thereto one lieutenant-colonel commandant, two majors, one adjutant, one paymaster, one quartermaster, one sergeant-major, and one quartermaster-sergeant, whose pay and emoluments, as well as those of the cornets respectively, shall be the same as are by law allowed to officers of the same grades in the infantry.*

SEC. 3. *And be it further enacted, That there shall be two major-generals, with two aids-de-camp each; one inspector-general, with the rank, pay and emoluments of a major-general, and two aids-de-camp; three brigadier-generals, in addition to the present establishment; two assistant inspectors (who shall be taken from the line of the army;) one adjutant-general, with one or more assistant or assistants (to be taken from the line of the army), and four chaplains.*

SEC. 4. *And be it further enacted, That the major-generals respectively shall be entitled to one hundred and sixty-six dollars monthly pay, with twenty dollars allowance for forage monthly, and for daily subsistence fifteen rations, or money in lieu thereof at the contract price; the adjutant-general shall be entitled to the rank, pay and emoluments of a brigadier-general; each chaplain to the pay and emoluments of a major; the aids-de-camp and assistant inspectors shall each be entitled to twenty-four dollars monthly, in addition to their pay in the line, and to four rations of provisions each for their daily subsistence; and whenever forage shall not be furnished by the public, to ten dollars per month in lieu thereof.*

SEC. 5. *And be it further enacted, That each non-commissioned officer, private and musician, who shall hereafter be enlisted for the army of the United States, shall be able bodied, and of a size and age, suitable for the public service, according to the directions, which the President of the United States shall and may establish, and shall be entitled to a bounty of twelve dollars; but the payment of four dollars thereof shall be deferred until he shall have joined the army: and each commissioned officer who shall be employed in the recruiting service, shall*