

means to procure the care and comforts necessary to their recovery; Therefore,

*Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the sum of two thousand dollars be, and the same is hereby, appropriated out of any money in the treasury not otherwise appropriated, for the relief of the victims of such explosion, — said money to be distributed under the direction of Major Benton, commanding at said arsenal, and in such manner as shall most conduce to the comfort and relief of said sufferers, according to their necessities respectively, and that he report to this house.

APPROVED, July 4, 1864.

[No. 77.] *Joint Resolution imposing a special Income Duty.*

July 4, 1864.

*Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That, in addition to the income duty already imposed by law, there shall be levied, assessed, and collected on the first day of October, eighteen hundred and sixty-four, a special income duty upon the gains, profits, or income for the year ending the thirty-first day of December next preceding the time herein named, by levying, assessing, and collecting said duty of all persons residing within the United States, or of citizens of the United States residing abroad, at the rate of five per centum on all sums exceeding six hundred dollars, and the same shall be levied, assessed, estimated, and collected, except as to the rate, according to the provisions of existing laws for the collection of an income duty, annually, where not inapplicable hereto; and the Secretary of the Treasury is hereby authorized to make such rules and regulations as to time and mode, or other matters, to enforce the collection of the special income duty herein provided for, as may be necessary: *Provided,* That in estimating the annual gains, profits, or income, as aforesaid, for the foregoing special income duty, no deductions shall be made for dividends or interest received from any association, corporation, or company, nor shall any deduction be made for any salary or pay received.

Additional income duty for the year ending December 31, 1863.

When to be levied, collected, &c.

APPROVED, July 4, 1864.

[No. 78.] *Joint Resolution explanatory of a Joint Resolution relative to Pay of Staff Officers of the Lieutenant-General.*

July 4, 1864.

See *Ante*, No. 31. p. 406.

*Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the joint resolution relative to pay of staff officers of the lieutenant-general, approved May twenty, eighteen hundred and sixty-four, shall be so construed as to entitle all the staff officers on the staff of the lieutenant-general to receive the pay, emoluments, and allowances of cavalry officers of the same grade.

Pay of staff officers of the lieutenant-general.

APPROVED, July 4, 1864.