July 13, 1866.

1864, ch. 173. Vol. xiii. p. 223. 1865, ch. 78. Vol. xiii. p. 469. 1867, ch. 169, § 10. *Post*, p. 475.

CHAP. CLXXXIV. — *An Act to reduce Internal Taxation and to amend an Act entitled "An Act to provide Internal Revenue to support the Government, to pay Interest on the Public Debt, and for other Purposes," approved June thirtieth, eighteen hundred and sixty-four, and Acts amendatory thereof.*

Unmanufactured cotton to pay a tax of three cents a pound.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of August, eighteen hundred and sixty-six, in lieu of the taxes on unmanufactured cotton, as provided in "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, as amended by the act of March third, eighteen hundred and sixty-five, there shall be paid by the producer, owner, or holder, upon all cotton produced within the United States, and upon which no tax has been levied, paid, or collected, a tax of three cents per pound, as hereinafter provided; and the weight of such cotton shall be ascertained by deducting four per centum for tare from the gross weight of each bale or package; and such tax shall be and remain a lien thereon, in the possession of any person whomsoever from the time when this law takes effect, or such cotton is produced as aforesaid, until the same shall have been paid; and no drawback shall, in any case, be allowed on raw or unmanufactured cotton of any tax paid thereon when exported in the raw or unmanufactured condition. But no tax shall be imposed upon any cotton imported from other countries, and on which an import duty shall have been paid.

By whom to be paid.

Weight, how ascertained.

Tax a lien.

No drawback when, &c.

No tax upon cotton imported.

Tax, how levied and paid.

SEC. 2. *And be it further enacted*, That the aforesaid tax upon cotton shall be levied by the assessor on the producer, owner, or holder thereof. And said tax shall be paid to the collector of internal revenue within and for the collection district in which said cotton shall have been produced, and before the same shall have been removed therefrom, except where otherwise provided in this act; and every collector to whom any tax upon cotton shall be paid shall mark the bales or other packages upon which the tax shall have been paid, in such manner as may clearly indicate the payment thereof, and shall give to the owner or other person having charge of such cotton a permit for the removal of the same, stating therein the amount and payment of the tax, the time and place of payment, and the weight and marks upon the bales and packages, so that the same may be fully identified; and it shall be the duty of every such collector to keep clear and sufficient records of all such cotton inspected or marked, and of all marks and identifications thereof, and of all permits for the removal of the same, and of all his transactions relating thereto, and he shall make full returns thereof, monthly, to the commissioner of internal revenue.

Collector to mark bales on which tax is paid, and give permit for removal.

Permit to state what.

Collector to keep records of inspections and permits, and to make returns monthly.

SEC. 3. *And be it further enacted*, That the commissioner of internal revenue is hereby authorized to designate one or more places in each collection district where an assessor or an assistant assessor and a collector or deputy collector shall be located, and where cotton may be brought for the purpose of being weighed and appropriately marked: *Provided*, That it shall be the duty of the assessor or assistant assessor and the collector or deputy collector to assess and cause to be properly marked the cotton, wherever it may be, in said district, provided their necessary travelling expenses to and from said designated place, for that purpose, be paid by the owners thereof.

Place to be designated where cotton may be brought to be weighed and marked.

Revenue officers may go to mark cotton, if expenses are paid.

SEC. 4. *And be it further enacted*, That all cotton having been weighed and marked as herein provided, and for which permits shall have been duly obtained of the assessor, may be removed from the district in which it has been produced to any one other district, without prepayment of the tax due thereon, upon the execution of such transportation bonds or other security, and in accordance with such regulations as shall be prescribed by the commissioner of internal revenue, subject to the approval of the Secretary of the Treasury. The said cotton so removed shall be

Cotton weighed and marked, &c. may be removed to another district upon execution of transportation bonds, &c.

AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO

delivered to the collector of internal revenue or his deputy forthwith upon its arrival at its point of destination, and shall remain subject to his control until the taxes thereon, and any necessary charges of custody thereof, shall have been paid, but nothing herein contained shall authorize any delay of the payment of said taxes for more than ninety days from the date of the permits; and when cotton shall have been weighed and marked for which a permit shall have been granted without prepayment of the tax, it shall be the duty of the assessor granting such permit to give immediate notice of such permit to the collector of internal revenue for the district to which said cotton is to be transported, and he shall also transmit therewith a statement of the taxes due thereon, and of the bonds or other securities for the payment thereof, and he shall make full returns and statements of the same to the commissioner of internal revenue.

Cotton to be delivered to collector on arrival and kept until tax is paid, which must be in ninety days.

Assessor to notify collector of permits granted when tax is not paid, &c.

SEC. 5. *And be it further enacted*, That it shall be unlawful, from and after the first day of September, eighteen hundred and sixty-six, for the owner, master, supercargo, agent, or other person having charge of any vessel, or for any railroad company, or other transportation company, or for any common carrier, or other person, to convey, or attempt to convey, or transport any cotton, the growth or produce of the United States, from any point in the district in which it shall have been produced, unless each bale or package thereof shall have attached to or accompanying it the proper marks or evidence of the payment of the revenue tax and a permit of the collector for such removal, or the permit of the assessor, as hereinbefore provided, under regulations of the commissioner of internal revenue, subject to the approval of the Secretary of the Treasury, or to convey or transport any cotton from any State in which cotton is produced to any port or place in the United States without a certificate from the collector of internal revenue of the district from which it was brought, and such other evidence as the commissioner of internal revenue, subject to the approval of the Secretary of the Treasury, may prescribe, that the tax has been paid thereon, or the permit of the assessor as hereinbefore provided, and such certificate and evidence as aforesaid shall be furnished to the collector of the district to which it is transported, and his permit obtained before landing, discharging, or delivering such cotton at the place to which it is transported as aforesaid. And any person or persons who shall violate the provisions of this act in this respect, or who shall convey or attempt to convey from any State in which cotton is produced to any port or place without the United States any cotton upon which the tax has not been paid, shall be liable to a penalty of one hundred dollars for each bale of cotton so conveyed or transported, or attempted to be conveyed or transported, or to imprisonment for not more than one year, or both; and all vessels and vehicles employed in such conveyance or transportation shall be liable to seizure and forfeiture, by proceedings in any court of the United States having competent jurisdiction. And all cotton so shipped or attempted to be shipped or transported without payment of the tax, or the execution of such transportation bonds or other security, as provided in this act, shall be forfeited to the United States, and the proceeds thereof distributed according to the statute in like cases provided.

Transportation of cotton from place of production, unless marked, &c., forbidden;

from any State in which cotton is produced to any other place without certificate, &c.

Penalty.

Fine.

Imprisonment.

Vessels and vehicles and cotton forfeited.

SEC. 6. *And be it further enacted*, That upon articles manufactured exclusively from cotton, when exported, there shall be allowed as a drawback an amount equal to the internal tax which shall have been assessed and paid upon such articles in their finished condition, and in addition thereto a drawback or allowance of as many cents per pound upon the pound of cotton cloth, yarn, thread, or knit fabrics, manufactured exclusively from cotton and exported, as shall have been assessed and paid in the form of an internal tax upon the raw cotton entering into the manufacture of said cloth or other article, the amount of such allowance or drawback to be ascertained in such manner as may be prescribed by the

Drawback upon manufactures exclusively of cotton.

Amount of drawback;

how to be ascertained.

commissioner of internal revenue, under the direction of the Secretary of the Treasury; and so much of section one hundred and seventy-one of the act of June thirty, eighteen hundred and sixty-four, "To provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," as now provides for a drawback on manufactured cotton, is hereby repealed.

Repeal of part of 1864, ch. 173, § 171. Vol. xiii. p. 302.

Manufacturers of cotton in district of production to make monthly statement to assessor under oath.

SEC. 7. *And be it further enacted*, That it shall be the duty of every person, firm, or corporation, manufacturing cotton for any purpose whatever, in any district where cotton is produced, to return to the assessor or assistant assessor of the district in which such manufacture is carried on, a true statement in writing, signed by him, and verified by his oath or affirmation, on or before the tenth day of each month; and the first statement so rendered shall be on or before the tenth day of August, eighteen hundred and sixty-six, and shall state the quantity of cotton which such manufacturer had on hand and unmanufactured, or in process of manufacture, on the first day of said month; and each subsequent statement shall show the whole quantity in pounds, gross weight, of cotton purchased or obtained, and the whole quantity consumed by him in any business or process of manufacture during the last preceding calendar month, and the quantity and character of the goods manufactured therefrom; and every such manufacturer or consumer shall keep a book, in which he shall enter the quantity, in pounds, of cotton which he has on hand on the first day of August, eighteen hundred and sixty-six, and each quantity or lot purchased or obtained by him thereafter; the time when and the party or parties from whom the same was obtained; the quantity of said cotton, if any, which is the growth of the collection district where the same is manufactured; the quantity, if any, which has not been weighed and marked by any officer herein authorized to weigh and mark the same; the quantity, if any, upon which the tax had not been paid, so far as can be ascertained, before the manufacture thereof; and also the quantities used or disposed of by him from time to time in any process of manufacture or otherwise, and the quantity and character of the product thereof, which book shall, at all times during business hours, be open to the inspection of the assessor, assistant assessors, collector or deputy collectors of the district, inspectors, or of revenue agents; and such manufacturer shall pay monthly to the collector, within the time prescribed by law, the tax herein specified, subject to no deductions, on all cotton so consumed by him in any manufacture, and on which no excise tax has previously been paid; and every such manufacturer or person whose duty it is so to do, who shall neglect or refuse to make such returns to the assessor, or to keep such book, or who shall make false or fraudulent returns, or make false entries in such book, or procure the same to be so done, in addition to the payment of the tax to be assessed thereon, shall forfeit to the United States all cotton and all products of cotton in his possession, and shall be liable to a penalty of not less than one thousand nor more than five thousand dollars, to be recovered with costs of suit, or to imprisonment not exceeding two years, in the discretion of the court; and any person or persons who shall make any false oath or affirmation in relation to any matter or thing herein required shall be guilty of perjury, and shall be subject to the punishment prescribed by existing statutes for that offence: *Provided*, That nothing herein contained shall be construed in any manner to affect the liability of any person for any tax imposed by law on the goods manufactured from such cotton.

First statement when to be made and what to state.

Subsequent statements.

Books to be kept and entries made therein;

to be open to the inspection of revenue officers.

Tax to be paid monthly.

Penalty for neglecting to make returns or keep books, or making false returns, &c.; cotton, &c. to be forfeited; fine, or imprisonment.

False oath, &c., in this matter to be perjury.

Tax on manufactured goods not affected.

SEC. 8. *And be it further enacted*, That the provisions of the act of June thirty, eighteen hundred and sixty-four, as amended by the act of March third, eighteen hundred and sixty-five, relating to the assessment of taxes and enforcing the collection of the same, and all proceedings and remedies relating thereto, shall apply to the assessment and collection of the tax, fines, and penalties imposed by, and not inconsistent with, the provi-

Provisions of law concerning the collection, &c., of taxes, &c., applicable to the tax on cotton, &c

sions of the preceding sections of this act; and the commissioner of internal revenue, subject to the approval of the Secretary of the Treasury, shall make all necessary rules and regulations for ascertaining the weight of all cotton to be assessed, and for appropriately marking the same, and generally for carrying into effect the foregoing provisions. And the Secretary of the Treasury is authorized to appoint all necessary inspectors, weighers, and markers of cotton, whose compensation shall be determined by the commissioner of internal revenue, and paid in the same manner as inspectors of tobacco are paid.

Rules and regulations.

Appointment of inspectors, weighers, and markers, &c.

SEC. 9. *And be it further enacted*, That the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirty, eighteen hundred and sixty-four, as amended by the act of March third, eighteen hundred and sixty-five, be, and the same is hereby, amended as follows, viz:

Amendments to act of 1864, ch. 173.

That section five be amended by adding thereto the following: And any inspector, or revenue agent, or any special agent appointed by the Secretary of the Treasury, who shall demand or receive any compensation, fee, or reward, other than such as are provided by law for, or in regard to, the performance of his official duties, or shall be guilty of any extortion or wilful oppression in the discharge of such duties, shall, upon conviction thereof in any circuit or district court of the United States having jurisdiction thereof, be subject to a fine of not exceeding one thousand dollars, or to imprisonment for not exceeding one year, or both, at the discretion of the court, and shall be dismissed from office, and shall be forever disqualified from holding any office under the government of the United States. And one half of the fine so imposed shall be for the use of the United States, and the other half for the use of the person, to be ascertained by the judgment of the court, who shall first give the information whereby any such fine may be imposed.

Section 5.

Penalty upon inspectors, &c. for extortion or oppression.

Fine; imprisonment; dismissal from office; disqualification, &c.

One half of fine to the United States and one half to informer.

That section eight be amended by striking out of said section all after the words "until an appointment filling the vacancy shall be made."

Section 8.

That section fourteen be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That in case any person shall be absent from his or her residence or place of business at the time an assistant assessor shall call for the annual list or return, and no annual list or return has been rendered by such person to the assistant assessor as required by law, it shall be the duty of such assistant assessor to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum, addressed to such person, requiring him or her to render to such assistant assessor the list or return required by law within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required as aforesaid, or if any person without notice, as aforesaid, shall not deliver a monthly or other list or return at the time required by law, or if any person shall deliver or disclose to any assessor or assistant assessor any list, statement, or return which, in the opinion of the assessor, is false or fraudulent, or contains any understatement or undervaluation, it shall be lawful for the assessor to summon such person, his agent, or other person having possession, custody, or care of books of account containing entries relating to the trade or business of such person, or any other person he may deem proper, to appear before such assessor and produce such book, at a time and place therein named, and to give testimony or answer interrogatories under oath or affirmation respecting any objects liable to tax as aforesaid, or the lists, statements, or returns thereof, or any trade, business, or profession liable to any tax as aforesaid. And the assessor may summon, as aforesaid, any person residing or found within the State in which his district is situated. And when the person in-

Section 14.

Assistant assessors when to notify persons to render lists.

If persons neglect to render lists, or render false lists, assessor may summon them to appear, produce books, &c.

Assessor may summon witnesses.

If persons do not reside, &c., in State, assessor may enter any district where, &c., and make examination.

tended to be summoned does not reside and cannot be found within such State, the assessor may enter any collection district where such person may be found, and there make the examination hereinbefore authorized. And to this end he shall there have and may exercise all the power and authority he has or may lawfully exercise in the district for which he is commissioned.

Summons how served.

The summons authorized by this section shall in all cases be served by an assistant assessor of the district where the person to whom it is directed may be found, by an attested copy delivered to such person in hand or left at his last and usual place of abode, allowing such person at the rate of one day for each twenty-five miles he may be required to travel, computed from the place of service to the place of examination;

Certificate of service to be evidence.

and the certificate of service signed by such assistant assessor shall be evidence of the facts it states on the hearing of an application for an attachment; and when the summons requires the production of books, it

Description of books.

shall be sufficient if such books are described with reasonable certainty.

Penalty for neglecting, &c. to obey summons, &c.

In case any person so summoned shall neglect or refuse to obey such summons, or to give testimony, or to answer interrogatories as required, it shall be lawful for the assessor to apply to the judge of the district court or to a commissioner of the circuit court of the United States for the district

Attachment for contempt, &c.

within which the person so summoned resides for an attachment against such person as for a contempt. It shall be the duty of such judge or commissioner to hear such application, and, if satisfactory proof be made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or commissioner shall have power to make such order as he shall deem proper, not inconsistent with the provisions of existing laws for the punishment of contempts, to enforce obedience to the requirements of the summons and punish such person for his default or disobedience.

Assessors to enter premises, take views, and make up lists.

It shall be the duty of the assessor or assistant assessor of the district within which such person shall have taxable property to enter into and upon the premises, if it be necessary, of such person so refusing or neglecting, or rendering a false or fraudulent list or return, and to make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the assessor, and on his own view and information, such list or return, according to the form prescribed, of the property, goods, wares, and merchandise, and all articles or objects liable to tax, owned or possessed or under the care or management of such person, and assess the tax thereon, including the amount, if any, due for special or income tax; and in case of the return of a false or fraudulent list or valuation, he shall add one hundred per

100 per cent to be added to tax for false lists, and 50 per cent for neglect, &c.

centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such tax; and in case of neglect

Further time.

occasioned by sickness or absence as aforesaid, the assessor may allow such further time for making and delivering such list or return as he may judge

Amount added, how to be collected.

necessary, not exceeding thirty days; and the amount so added to the tax shall, in all cases, be collected by the collector at the same time and in the same manner as the tax; and the list or return so made and subscribed by such assessor or assistant assessor shall be taken and reputed as good and sufficient for all legal purposes.

Section 19.

That section nineteen be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That the assessor

Assessors to advertise when taxes may be paid;

for each collection district shall give notice by advertisement in one newspaper published in each county within said district, and if there be none published in the district, then in a newspaper published in a collec-

to post notices.

tion district adjoining thereto, and shall post notices in at least four public places within each assessment district, and shall mail a copy of such notice to each postmaster in his district, to be posted in his office, stating the

Appeals.

time and place within said collection district when and where appeals will

be received and determined relative to any erroneous or excessive valuations, assessments, or enumerations by the assessor or assistant assessor returned in the annual list, and such notice shall be advertised and posted by the assessor and mailed as aforesaid at least ten days before the time appointed for hearing said appeals. And it shall be the duty of the assessor for each collection district, at the time fixed for hearing such appeals as aforesaid, to submit the proceedings of the assessor and assistant assessor, and the annual lists taken and returned as aforesaid, to the inspection of any and all persons who may apply for that purpose. And such assessor is hereby authorized at any time to hear and determine in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assessor or assistant assessors, and the office or principal place of business of the said assessor shall be open during the business hours of each day for the hearing of appeals by parties who shall appear voluntarily before him: *Provided*, That no appeal shall be allowed to any party after he shall have been duly assessed, and the annual list containing the assessment has been transmitted to the collector of the district. And all appeals to the assessor as aforesaid shall be made in writing, and shall specify the particular cause, matter, or thing respecting which a decision is requested, and shall, moreover, state the ground or principle of error complained of. And the assessor shall have power to re-examine and determine upon the assessments and valuations, and rectify the same as shall appear just and equitable; but such valuation, assessment, or enumeration shall not 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 in writing and left at the dwelling-house, office, or place of business of the party by such assessor, assistant assessor, or other person, or sent by mail to the nearest or usual post office address of said party: *Provided further*, That on the hearing of appeals it shall be lawful for the assessor to require by summons the attendance of witnesses and the production of books of account in the same manner and under the same penalties as are provided in cases of refusal or neglect to furnish lists or returns. The costs for the attendance and mileage of said witnesses shall be taxed by the assessor and paid by the delinquent parties, or by the disbursing agent for the district, on certificate of the assessor, at the rates allowed to witnesses in the district courts of the United States.

Returns may be inspected.

Appeals may be determined in a summary way;

not to be allowed after, &c.;

to be in writing and state what.

Reassessments.

No increase, except after notice.

Witnesses and books.

Costs and how paid.

That section twenty be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That the assessor of each collection district shall, immediately after the expiration of the time for hearing appeals concerning taxes returned in the annual list, and from time to time, as taxes become liable to be assessed, make out lists containing the sums payable according to law upon every subject of taxation for each collection district; which list shall contain the name of each person residing within the said district, or owning or having the care or superintendence of property lying within the said district, or engaged in any business or pursuit which is liable to any tax, 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 tax, not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors when known. And the assessor making out any such separate list shall transmit to the assessor of the district where the persons liable to pay such tax reside, or shall have their principal place of business, copies of the list of property held by persons so liable to pay such tax, to the end that the taxes assessed under the provisions of this act may be paid within the collection district where the persons liable to pay the same reside, or may have their principal place of business. And in all other cases the said assessor shall

Section 20.

Assessors when to make lists.

Lists to contain what.

Property of non-residents.

Lists to be sent to collector in ten days after, &c.

furnish to the collectors of the several collection districts, respectively, within ten days after the time of hearing appeals concerning taxes returned in the annual list, and from time to time thereafter as required, a certified copy of such list or lists for their proper collection districts.

Special lists may be made within, &c., of property omitted, or understated, &c.

And in case it shall be ascertained that the annual list, or any other list, which may have been, or which shall hereafter be, delivered to any collector, is imperfect or incomplete in consequence of the omission of the names of any persons or parties liable to tax, or in consequence of any omission, or understatement, or undervaluation, or false or fraudulent statement contained in any return or returns made by any persons or parties liable to tax, the said assessor may, from time to time, or at any time within fifteen months from the time of the passage of this act or from the time of the delivery of the list to the collector as afore-said, enter on any monthly or special list the names of such persons or parties so omitted, together with the amount of tax for which they may have been or shall become liable, and also the names of the persons or parties in respect to whose returns, as aforesaid, there has been or shall be any omission, undervaluation, understatement, or false or fraudulent statement, together with the amounts for which such persons or parties may be liable, over and above the amount for which they may have been, or shall be, assessed upon any return or returns made as aforesaid, and shall certify or return said list to the collector as required by law.

Other provisions of law to apply.

And all provisions of law for the ascertainment of liability to any tax, or the assessment or collection thereof, shall be held to apply, as far as may be necessary to the proceedings herein authorized and directed.

"Duty" to mean "tax."

And wherever the word "duty" is used in this act, or the acts to which this is an amendment, it shall be constructed to mean "tax," whenever such construction shall be necessary in order to effect the purposes of said acts.

Section 21.

That section twenty-one be amended by striking out the words "without having taken the oath or affirmation required by this act," and inserting in lieu thereof the words "without having taken the oath or affirmation required by law."

Section 22.

That section twenty-two be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That there shall be

Pay of assessors.

allowed and paid to the several assessors a salary of fifteen hundred dollars per annum, payable quarterly; and, in addition thereto, where the receipts of the collection district shall exceed the sum of one hundred

Commissions.

thousand dollars, and shall not exceed the sum of four hundred thousand dollars annually, one half of one per centum upon the excess of receipts over one hundred thousand dollars. Where the receipts of a collection district shall exceed four hundred thousand dollars, and shall not exceed six hundred thousand, one fifth of one per centum upon the excess of receipts over four hundred thousand dollars. Where the receipts shall exceed six hundred thousand dollars, one tenth of one per centum upon such

Limit of salary.

excess; but the salary of no assessor shall in any case exceed the sum of four thousand dollars. And the several assessors shall be allowed and paid the sums actually and necessarily expended, with the approval of the

Office rent, and account thereof.

commissioner of internal revenue, for office rent; but no account of such rent shall be allowed or paid until it shall have been verified in such manner as the commissioner shall require, and shall have been audited and approved by the proper officers of the Treasury Department. And the several assessors shall be paid, after the account thereof shall have been rendered to and approved by the proper officers of the treasury,

Clerk-hire, and account therefor.

their necessary and reasonable charges for clerk-hire; but no such account shall be approved unless it shall state the name or names of the clerk or clerks employed, and the precise periods of time for which they were respectively employed, and the rate of compensation agreed upon, and shall be accompanied by an affidavit of the assessor stating that such service

was actually required by the necessities of his office, and was actually rendered, and also by the affidavit of each clerk, stating that he has rendered the service charged in such account on his behalf, the compensation agreed upon, and that he has not paid, deposited or assigned, or contracted to pay, deposit, or assign any part of such compensation to the use of any other person, or in any way, directly or indirectly, paid or given, or contracted to pay or give, any reward or compensation for his office or employment, or the emoluments thereof; and the chief clerk of any such assessor is hereby authorized to administer, in the absence of the assessor, such oaths or affirmations as are required by this act. And there shall be allowed and paid to each assistant assessor four dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose to be certified by the assessor, and three dollars for every hundred persons asse[sse]d contained in the tax list, as completed and delivered by him to the assessor, and twenty-five cents for each permit granted for making tobacco, snuff, or cigars; and assistant assessors may be allowed, in the settlement of their accounts, such sum as the commissioner of internal revenue shall approve, not exceeding three hundred dollars per annum, for office rent; but no account for such rent shall be allowed or paid until it shall have been verified in such manner as the commissioner of internal revenue may require, and shall have been audited and approved by the proper officers of the Treasury Department; and assistant assessors, when employed outside of the town in which they reside, in addition to the compensation now allowed by law, shall, during such time so employed, receive one dollar per day; and the said assessors and assistant assessors, respectively, shall be paid, after the account thereof shall have been rendered to and approved by the proper officers of the treasury, their necessary and reasonable charges for stationery and blank books used in the discharge of their duties, and for postage actually paid on letters and documents received and sent, and relating exclusively to official business, and for money actually paid for publishing notices required by this act: *Provided*, That no such account shall be approved unless it shall state the date and the particular item of every such expenditure, and shall be verified by the oath or affirmation of such assessor or assistant assessor; and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized: *Provided further*, That the commissioner of internal revenue may, under such regulations as may be established by the Secretary of the Treasury, after due public notice, receive bids and make contracts for supplying stationery, blank books, and blanks to the assessors, assistant assessors, and collectors in the several collection districts: *Provided further*, That the Secretary of the Treasury shall be, and he is hereby, authorized to fix such additional rates of compensation to be made to assessors and assistant assessors in cases where a collection district embraces more than a single congressional district, and to assessors and assistant assessors, revenue agents, and inspectors in Louisiana, Georgia, South Carolina, Alabama, Florida, Texas, Arkansas, North Carolina, Mississippi, Tennessee, California, Nevada, and Oregon, and the Territories, as may appear to him to be just and equitable, in consequence of the greater cost of living and travelling in those States and Territories, and as may, in his judgment, be necessary to secure the services of competent officers; but the compensation thus allowed shall not exceed the rate of five thousand dollars per annum. Collectors of internal revenue acting as disbursing officers shall be allowed all bills of assistant assessors heretofore paid by them in pursuance of the directions of the commissioner of internal revenue, notwithstanding the assistant assessor did not certify to hours therein, or that two dollars per diem was deducted from his salary or compensation before computation of the tax thereon.

That section twenty-four be amended by striking out the proviso there-

Affidavit of clerk.

Chief clerk may administer certain oaths.

Assistant assessors. Pay, &c.

See *Post*, p. 473.

Office rent, &c.

See *Post*, p. 473.

When employed outside of place of residence.

Stationery, blank books, postage, &c.

Accounts, how made and verified.

Bids and contracts for supplying stationery, &c.

Additional compensation to assessors and assistants, &c., in certain districts; not to exceed $5000 a year.

Collectors acting as disbursing officers to be allowed bills heretofore paid.

Section 24.

to, and inserting in lieu thereof the following: *Provided*, That in calculating the commissions of assessors and collectors of internal revenue in districts whence cotton or distilled spirits are shipped in bond to be sold in another district, one half the amount of tax received on the quantity of cotton or spirits so shipped shall be added to the amount on which the commissions of such assessors and collectors are calculated, and a corresponding amount shall be deducted from the amount on which the commissions of the assessors and collectors of the districts to which such cotton or spirits are shipped are calculated.

Commissions of assessors and collectors in districts whence and to which cotton and distilled spirits are shipped, &c.

See *Post*, p. 473.

Section 26.

That section twenty-six be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That in the adjustment of the accounts of assessors and collectors of internal revenue which shall accrue after the thirtieth of June, eighteen hundred and sixty-four, and in the payment of their compensation for services after that date, the fiscal year of the treasury shall be observed; and where such compensation, or any part of it, shall be by commissions upon assessments or collections, and shall during any year, in consequence of a new appointment, be due to more than one assessor or collector in the same district, such commissions shall be apportioned between such assessors or collectors; but in no case shall a greater amount of the commissions be allowed to two or more assessors or collectors in the same district than is or may be authorized by law to be allowed to one assessor or collector. And the salary and commissions of assessors and collectors heretofore earned and accrued shall be adjusted, allowed, and paid in conformity to the provisions of this section, and not otherwise; but no payment shall be made to assessors or collectors on account of salaries or commissions without the certificate of the commissioner of internal revenue that all reports required by law or regulation have been received, or that a satisfactory explanation has been rendered to him of the cause of the delay.

Accounts after June 30, 1864, to be adjusted to the fiscal year.

Apportionment of commissions.

No salaries, &c. to be paid, unless commissioner certifies that all reports, &c. have been received.

Section 28.

That section twenty-eight be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That each of said collectors shall, within twenty days after receiving his annual collection list from the assessors, give notice, by advertisement in one newspaper published in each county in his collection district if there be any, and if not, then in a newspaper published in an adjoining county, and by notifications to be posted in at least four public places in each county in his collection district, that the said taxes have become due and payable, and state the time and place within said county at which he or his deputy will attend to receive the same, which time shall not be less than ten days after the date of such notification, and shall send a copy of such notice by mail to each postmaster in the county, to be posted in his office. And if any person shall neglect to pay, as aforesaid, for more than ten days, it shall be the duty of the collector or his deputy to issue to such person a notice, to be left at his dwelling or usual place of business, or be sent by mail, demanding the payment of said taxes, stating the amount thereof with a fee of twenty cents for the issuing and service of such notice, and with four cents for each mile actually and necessarily travelled in serving the same. And if such persons shall not pay the duties or taxes, and the fee of twenty cents and mileage as aforesaid, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes and fee of twenty cents and mileage, with a penalty of ten per centum additional upon the amount of taxes. And with respect to all such taxes as are not included in the annual lists aforesaid, all taxes 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 give notice and demand payment thereof, in the manner last mentioned, within ten days from and after receiving the list thereof from the assessor, or within twenty days from and after the expiration of the time within which such tax should have been paid; and if the annual

Collectors to give notice that taxes are payable, and of the time and place of payment;

to notify persons not paying.

If taxes are not paid in ten days, &c., ten per cent additional, &c. to be paid.

Notice for taxes not in annual lists.

or other taxes shall not be paid within ten days from and after such notice and demand, it shall be lawful for such collector, or his deputies, to proceed to collect the said taxes, with ten per centum additional thereto, as aforesaid, by distraint and sale of the goods, chattels, or effects, including stocks, securities, and evidences of debt, of the persons delinquent as aforesaid. And in case of distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or effects distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods or effects, or at his or her dwelling or usual place of business, with some person of suitable age and discretion, if any such can be found, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be published in some newspaper within the county wherein said distraint is made, if there is a newspaper published in said county, or to be publicly posted 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 to the owner or possessor of the property and the publication or posting of such notice as herein provided, and the place proposed for sale shall not be more than five miles distant from the place of making such distraint. And said sale may be adjourned from time to time by said officer, if he shall think it advisable to do so, but not for a time to exceed in all thirty days. And if any person, bank, association, company, or corporation, liable to pay any tax, shall neglect or refuse to pay the same after demand, the amount shall be a lien in favor of the United States from the time it was due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all property and rights to property belonging to such person, bank, association, company, or corporation; and the collector, after demand, may levy, or by warrant may authorize a deputy collector to levy, upon all property and rights to property belonging to such person, bank, association, company, or corporation, or on which the said lien exists, for the payment of the sum due as aforesaid, with interest and penalty for non-payment, and also of such further sum as shall be sufficient for the fees, costs and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale shall transfer to the purchaser all right, title and interest of such delinquent in and to the property sold; and where such property shall consist of stocks, said certificate shall be notice, when received, to any corporation, company, or association of said transfer, and shall be authority to such corporation, company, or association to record the same on their books and records, in the same manner as if transferred or assigned by the person or party holding the same, in lieu of any original or prior certificates, which shall be void, whether cancelled or not. And said certificates, where the subject of sale shall be securities or other evidences of debt, shall be good and valid receipts to the person holding the same, as against any person holding, or claiming to hold, possession of such securities or other evidences of debt. And all persons, and officers of companies or corporations, are required, on demand of a collector or deputy collector about to distrain, or having distrained on any property or rights of property, to exhibit all books containing evidence or statements relating to the subject or subjects of distraint, or the property or rights of property liable to distraint for the tax so due as aforesaid: *Provided*, That in any case of distraint for the payment of the 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 shall be made to the proper officer charged with the collection, together with the fees and other charges; but in case of non-payment as

When collectors may distrain for taxes.

Proceedings in case of distraint.

Notice.

Sale.

Tax to be a lien.

Levy for taxes.

Effect of certificate of sale.

Books containing evidence of property, the subject of distraint, to be exhibited to collector on demand.

Property distrained may be restored to owner, if, &c.

Proceeds of sales, how disposed of.

aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects at public auction, and shall retain from the proceeds of such sale the amount demandable for the use of the United States, and a commission of five per centum thereon for his own use, with the fees and charges for distraint and sale, rendering the overplus, if any there be, to the person who may be entitled to receive the same: *Provided further*, That there shall be exempt from distraint and sale, if belonging to the head of a family, the school-books and wearing apparel necessary for such family; also arms for personal use, one cow, two hogs, five sheep and the wool thereof, provided the aggregate market value of said sheep shall not exceed fifty dollars; the necessary food for such cow, hogs, and sheep for a period not exceeding thirty days; fuel to an amount not greater in value than twenty-five dollars; provisions to an amount not greater than fifty dollars; household furniture kept for use to an amount not greater than three hundred dollars; and the books, tools, or implements of a trade or profession to an amount not greater than one hundred dollars shall also be exempt; and the officer making the distraint shall summon three disinterested householders of the vicinity, who shall appraise and set apart to the owner the amount of property herein declared to be exempt.

Exemptions from distraint.

Appraisement thereof.

Section 29.

That section twenty-nine be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That in all cases where property liable to distraint for taxes 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 tax, costs, and charges, shall be paid to the person legally entitled to receive the same; or if he 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 person legally entitled to receive the same, until he shall make application therefor to the Secretary of the Treasury, who, upon such application and satisfactory proofs in support thereof, shall, by warrant on the treasury, cause the same to be paid to the applicant. And if any of the property advertised for sale as aforesaid is of a kind subject to tax, and such tax has not been paid, and the amount bid for such property is not equal to the amount of such tax, the collector may purchase the same in behalf of the United States for an amount not exceeding the said tax. And in all cases where property subject to tax, but upon which the tax has not been paid, shall be seized upon distraint and sold, the amount of such tax shall, after deducting the expenses of such sale, be first appropriated out of the proceeds thereof to the payment of said tax. And if no assessment of tax has been made upon such property, the collector shall make a return thereof in the form required by law, and the assessor shall assess the tax thereon. And all property so purchased may be sold by said collector, under such regulations as may be prescribed by the commissioner of internal revenue. And the collector shall render a distinct account of all charges incurred in the sale of such property to the commissioner of internal revenue, who shall by regulation determine the fees and charges to be allowed in all cases of distraint and other seizures; or where necessary expenses for making such distraint or seizure have been incurred, and in case of sale, the said collector shall pay into the treasury the surplus, if any there be, after defraying such fees and charges.

Where property liable to distraint is not divisible, whole may be sold.

Proceeds how disposed of.

If amount bid is not equal to tax, collector may buy for the United States.

If no assessment has been made.

Property purchased may be sold.

Account of charges and expenses in sales or seizures, to be rendered.

Section 30.

That section thirty be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That in any case where goods, chattels, or effects sufficient to satisfy the taxes imposed by law 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

When real estate may be sold for taxes.

estate is proposed to be sold, by giving him in hand, or leaving at his last or usual place of abode, if he has any such within the collection district where said estate is situated, a notice, in writing, stating what particular estate is proposed to be sold, describing the same with reasonable certainty, and the time when and place where said officer proposes to sell the same; which time shall not be less than twenty nor more than forty days from the time of giving said notice. And the said officer shall also cause a notification to the same effect to be published in some newspaper within the county where such seizure is made, if any such there be, and shall also cause a like notice to be posted at the post office nearest to the estate to be seized, and in two other public places within the county; and the place of said sale shall not be more than five miles distant from the estate seized, except by special order of the commissioner of internal revenue. At the time and place appointed, the officer making such seizure shall proceed to sell the said estate at public auction, offering the same at a minimum price, including the expense of making such levy, and all charges for advertising and an officer's fee of ten dollars. And in case the real estate so seized, as aforesaid, shall consist of several distinct tracts or parcels, the officer making sale thereof shall offer each tract or parcel for sale separately, and shall, if he deem it advisable, apportion the expenses, charges, and fees, aforesaid, to such several tracts or parcels, or to any of them, in estimating the minimum price aforesaid. And if no person offers for said estate the amount of said minimum price, 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 from time to time by said officer for not exceeding thirty days in all, 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; and upon any sale and the payment of the purchase money shall give to the purchaser a certificate of purchase, which shall set forth the real estate purchased, for whose taxes the same was sold, the name of the purchaser and the price paid therefor; and if the said real estate be not redeemed in the manner and within the time hereinafter provided, then the said collector or deputy collector shall execute to the said purchaser, upon his surrender of said certificate, a deed of the real estate purchased by him as aforesaid, reciting the facts set forth in said certificate, and in accordance with the laws of the State in which such real estate is situate upon the subject of sales of real estate under execution, which said deed shall be prima facie evidence of the facts therein stated; and if the proceedings of the officer as set forth have been substantially in accordance with the provisions of law, shall be considered and operate as a conveyance of all the right, title, and interest the party delinquent had in and to the real estate thus sold at the time the lien of the United States attached thereto. Any person, whose estate may be proceeded against as aforesaid, shall have the right to pay the amount due, together with the costs and charges thereon, to the collector or deputy collector at any time prior to the sale thereof, and all further proceedings shall cease from the time of such payment. The owners of any real estate sold as aforesaid, their heirs, executors, or administrators, or any person having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the land sold as aforesaid, or any particular tract thereof, at any time within one year after the sale thereof, upon payment to the purchaser, or, in case he cannot be found in the county in which the land to be redeemed is situate, then to the collector of the district in which the land is situate, for the use of the purchaser, his heirs or assigns, the amount paid by the said purchaser and interest thereon at the rate of twenty per centum per annum. And any collector

Proceedings in case of sales of real estate.

Notice.

Place of sale.

Sale.

If real estate is of several tracts.

When may be bought for the United States.

Adjournment of sale.

Certificate of purchase.

Deed to be given upon surrender of certificate;

to be prima facie evidence of facts stated therein;

to convey what.

Owner may stop proceedings before sale by, &c.;

may redeem within one year after sale, by, &c.

or deputy collector may, for the collection of taxes imposed upon any person or for which any person may be liable, 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 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, or by another collector, 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 delivered to his successor in office; and a copy of every such record, certified by the collector, 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 shall make an entry of the fact upon the record aforesaid, and the said entry shall be evidence of such redemption. And when any property, personal or real, seized and sold by virtue of the foregoing provisions, shall not be sufficient to satisfy the claim of the United States for which distraint or seizure may be made against any person whose property may be so seized and sold, the collector may, thereafter, and as often as the same may be necessary, proceed to seize and sell, in like manner, any other property liable to seizure of such person until the amount due from him, together with all expenses, shall be fully paid: *Provided*, That the word "county," wherever the same occurs in this act, or the acts of which this is amendatory, shall be construed to mean also a parish or any other equivalent subdivision of a State or Territory.

Collector may seize and sell lands in another district.

Records of sales to be kept; to state what;

to be delivered to successor.

Copies to be evidence.

Entry to be made when land is redeemed.

If property seized and sold is not sufficient to pay tax, other property may be from time to time seized and sold.

The word "county," how construed in this act.

Section 34.

That section thirty-four be amended by striking out all after the enacting clause and inserting the following: That each collector shall be charged with the whole amount of taxes, whether contained in lists delivered to him by the assessors, respectively, or delivered or transmitted to him by assistant assessors from time to time, or by other collectors, or by his predecessor in office, and with the additions thereto, with the par value of all stamps deposited with him, and with all moneys collected for passports, penalties, forfeitures, fees, or costs, and he shall be credited with all payments into the treasury made as provided by law, with all stamps returned by him uncancelled to the treasury, and with the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by them receipted as aforesaid; and also with the amount of the taxes of such persons as may have absconded, or become insolvent, prior to the day when the tax ought, according to the provisions of law, to have been collected, and with all uncollected taxes transferred by him or by his deputy acting as collector to his successor in office: *Provided*, That it shall be proved to the satisfaction of the commissioner of internal revenue that due diligence was used by the collector, who shall certify the facts to the first comptroller of the treasury. And each collector shall also be credited with the amount of all property purchased by him for the use of the United States, provided he shall faithfully account for and pay over the proceeds thereof upon a resale of the same as required by law. In case of the death, resignation, or removal of the collector, all lists and accounts of taxes uncollected shall be transferred to his successor in office as soon as such successor shall be appointed and qualified, and it shall be the duty of such successor to collect the same.

Collectors to be charged with whole amount of taxes in lists, &c.;

to be credited with what.

If collector dies, &c., lists, &c. to be transferred to his successor

That section forty-one be amended by striking out all after the enacting clause and inserting in lieu thereof the following: 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 taxes imposed by law, however the same may be designated, and to prosecute for the recovery of any sum or sums which may be forfeited by law; and all fines, penalties, and forfeitures which may be incurred or imposed by law, shall be sued for and recovered, in the name of the United States, in any proper form of action, or by any appropriate form of proceeding, qui tam or otherwise, before any circuit or district court of the United States for the district within which said fine, penalty, or forfeiture may have been incurred, or before any other court of competent jurisdiction. And taxes may be sued for and recovered, in the name of the United States, in any proper form of action before any circuit or district court of the United States for the district within which the liability to such tax may have been or shall be incurred, or where the party from whom such tax is due may reside at the time of the commencement of said action. But no such suit shall be commenced unless the commissioner of internal revenue shall authorize or sanction the proceedings: *Provided*, That in case of any suit for penalties or forfeitures brought upon information received from any person, other than a collector, deputy collector, assessor, assistant assessor, revenue agent, or inspector of internal revenue, the United States shall not be subject to any costs of suit, nor shall the fees of any attorney or counsel employed by any such officer be allowed in the settlement of his account, unless the employment of such attorney or counsel shall be authorized by the commissioner of internal revenue, either expressly or by general regulations.

Section 41.

Collectors, &c. to collect all taxes and prosecute for forfeitures and penalties.

Taxes, forfeitures, and penalties how sued for and recovered.

Suit not to be commenced without authority of commissioner.

United States not to be subject to costs or attorney's fees, unless, &c.

That section forty-four be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That the commissioner of internal revenue, subject to regulations prescribed by the Secretary of the Treasury, shall be, and is hereby, authorized, on appeal to him made, to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that shall appear to be unjustly assessed or excessive in amount or in any manner wrongfully collected, and also repay to collectors or deputy collectors the full amount of such sums of money as shall or may be recovered against them, or any of them, in any court, for any internal taxes or licenses collected by them, with the costs and expenses of suit, and all damages and costs recovered against assessors, assistant assessors, collectors, deputy collectors, and inspectors, in any suit which shall be brought against them, or any of them, by reason of anything that shall or may be done in the due performance of their official duties; and all judgments and moneys recovered or received for taxes, costs, forfeitures, and penalties, shall be paid to the collector as internal taxes are required to be paid: *Provided*, That where a second assessment may have been made in case of a list, statement, or return which in the opinion of the assessor or assistant assessor was false or fraudulent, or contained any understatement or undervaluation, such assessment shall not be remitted, nor shall taxes collected under such assessment be recovered, refunded, or paid back, unless it is proved that said list, statement, or return was not false or fraudulent, and did not contain any understatement or undervaluation.

Section 44.

Taxes, &c., wrongly assessed, &c., may be refunded.

Collectors to be repaid amounts of judgments paid by them and damages and costs recovered against them.

Judgments, &c. for taxes, &c. to be paid to collectors.

In cases of second assessment, taxes not to be refunded, unless, &c.

That section forty-eight be amended by striking out all after the enacting clause and inserting the following: That all goods, wares, merchandise, articles, or objects, on which taxes are imposed by the provisions of law, which shall be found in the possession, or custody, or within the control of any person or persons, for the purpose of being sold or removed by such person or persons in fraud of the internal revenue laws, or with design to avoid payment of said taxes, may be seized by the col-

Section 48.

Property taxable held to be sold, &c. in fraud of revenue laws, may be seized by collector, and is forfeited.

lector or deputy collector of the proper district, or by such other collector or deputy collector as may be specially authorized by the commissioner of internal revenue for that purpose, and the same shall be forfeited to the United States; and also all raw materials found in the possession of any person or persons intending to manufacture the same into articles of a kind subject to tax for the purpose of fraudulent[ly] selling such manufactured articles, or with design to evade the payment of said tax; and also all tools, implements, instruments, and personal property whatsoever, in the place or building or within any yard or enclosure where such articles or such raw materials shall be found, may also be seized by any collector or deputy collector, as aforesaid, and the same shall be forfeited as aforesaid; and the proceedings to enforce said forfeiture shall be in the nature of a proceeding in rem in the circuit or district court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction. And any person who shall have in his custody or possession any such goods, wares, merchandise, articles, or objects, subject to tax as aforesaid, for the purpose of selling the same with the design of avoiding payment of the taxes imposed thereon, shall be liable to a penalty of five hundred dollars, or not less than double the amount of taxes fraudulently attempted to be evaded, to be recovered in any court of competent jurisdiction; and the goods, wares, merchandise, articles, or objects, which shall be so seized by any collector or deputy collector, may, at the option of the collector, be delivered to the marshal of said district, and remain in the care and custody of said marshal, and under his control until he shall obtain possession by process of law, and the cost of seizure made before process issues shall be taxable by the court: *Provided*, That when the property so seized may be liable to perish or become greatly reduced in price or value by keeping, or when it cannot be kept without great expense, the owner thereof, the collector, or the marshal of the district, may apply to the assessor of the district to examine said property; and if, in the opinion of said assessor, it shall be necessary that the said property should be sold to prevent such waste or expense, he shall appraise the same; and the owner thereupon shall have said property returned to him upon giving bond in such form as may be prescribed by the commissioner of internal revenue, and in an amount equal to the appraised value, with such sureties as the said assessor shall deem good and sufficient, to abide the final order, decree or judgment of the court having cognizance of the case, and to pay the amount of said appraised value to the collector, marshal, or otherwise, as he may be ordered and directed by the court, which bond shall be filed by said assessor with the United States district-attorney for the district in which said proceedings in rem may be commenced: *Provided further*, That in case said bond shall have been executed and the property returned before seizure thereof, by virtue of the process aforesaid, the marshal shall give notice of the pendency of proceedings in court to the parties executing said bond, by personal service or publication, and in manner and form as the court may direct, and the court shall thereupon have jurisdiction of said matter and parties in the same manner as if such property had been seized by virtue of the process aforesaid. But if said owner shall neglect or refuse to give said bond, the assessor shall issue to the collector or marshal aforesaid an order to sell the same; and the said collector or marshal shall thereupon advertise and sell the said property at public auction in the same manner as goods may be sold on final execution in said district; and the proceeds of the sale, after deducting the reasonable costs of the seizure and sale, shall be paid to the court aforesaid, to abide its final order, decree, or judgment.

Raw materials, tools, &c. for manufacture, in fraud of the law, may be seized, &c.

Proceedings to enforce forfeiture.

Penalty for possessing taxable property with intent to sell in fraud of the law, &c.

Goods to be seized, &c.

Perishable property to be appraised;

may be restored to owner, he giving bond.

Bond to be filed.

Notice of proceedings in court when and how to be given to obligors of bond.

If owner does not give bond, property may be sold, &c.

Proceeds of sale.

Sections 53–57, 59, and 62–70 repealed on Sept. 1, 1866.

That sections fifty-three, fifty-four, fifty-five, fifty-six, fifty-seven, fifty-nine, sixty-two, sixty-three, sixty-four, sixty-five, sixty-six, sixty-seven, sixty-eight, sixty-nine, and seventy, be, and the same are hereby, repealed,

to take effect on the first day of September, eighteen hundred and sixty-six.

Section 71. No person, &c. to do business until special tax is paid.

That section seventy-one be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That no person, firm, company, or corporation shall be engaged in, prosecute, or carry on any trade, business, or profession, hereinafter mentioned and described, until he or they shall have paid a special tax therefor in the manner hereinafter provided.

Section 72. Persons, &c. doing a business, specially taxed, to register names, &c. with assistant assessors. Register to state what.

That section seventy-two be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That every person, firm, company, or corporation engaged in any trade, business, or profession, on which a special tax is imposed by law, shall register with the assistant assessor of the assessment district, first, his or their name or style, and in case of a firm or company, the names of the several persons constituting such firm or company, and their places of residence; second, the trade, business, or profession, and the place where such trade, business, or profession is to be carried on; third, if a rectifier, the number of barrels he designs to rectify; if a pedler, whether he designs to travel on foot, or with one, two, or more horses or mules; if an innkeeper, the yearly rental value of the house and property to be occupied for said purpose. All of which facts shall be returned duly certified by such assistant assessor, to both the assessor and collector of the district; and the special tax shall be paid to the collector or deputy collector of the district as hereinafter provided for such trade, business, or profession, who shall give a receipt therefor.

Returns to be made to assessors and collectors. Special tax to be paid to collector, &c., and receipt given therefor.

Section 73. Penalty for exercising any trade, &c. without payment of tax.

That section seventy-three be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That any one who shall exercise or carry on any trade, business, or profession, or do any act hereinafter mentioned, for the exercising, carrying on, or doing of which a special tax is imposed by law, without payment thereof as in that behalf required, shall, for every such offence, besides being liable to the payment of the tax, be subject to imprisonment for a term not exceeding two years, or a fine not exceeding five hundred dollars, or both, and such fine shall be distributed between the United States and the informer, if there be any, as provided by law.

Post, p. 473.

Fine how distributed.

Section 74. Receipt for payment of special tax to state what.

That section seventy-four be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That the receipt for the payment of any special tax shall contain and set forth the purpose, trade, business, or profession for which such tax is paid, and the name and place of abode of the person or persons paying the same; if by a rectifier, the quantity of spirits intended to be rectified; if by a pedler, whether for travelling on foot or with one, or two, or more horses or mules, the time for which payment is made, the date or time of payment, and (except in case of auctioneers, produce brokers, commercial brokers, patent-right dealers, photographers, builders, insurance agents, insurance brokers, and pedlers) the place at which the trade, business, or profession for which the tax is paid shall be carried on: *Provided*, That the payment of the special tax herein imposed shall not exempt from an additional special tax the person or persons, (except lawyers, physicians, surgeons, dentists, cattle brokers, horse dealers, pedlers, produce brokers, commercial brokers, patent-right dealers, photographers, builders, insurance agents, insurance brokers, and auctioneers,) or firm, company, or corporation doing business in any other place than that stated; but nothing herein contained shall require a special tax for the storage of goods, wares, or merchandise in other places than the place of business, nor for the sale by manufacturers or producers of their own goods, wares, and merchandise, at the place of production or manufacture, and at their principal office or place of business, provided no goods, wares, or merchandise shall be kept except as samples, at said office or place of business. And every person exercising

Payment of special tax not to exempt from additional tax for doing business in another place, except for, &c. No special tax for storage of goods, &c., if no goods, &c. are there kept except as samples

Persons carrying on business, &c. taxable, to exhibit receipt therefor to revenue officer on demand.

If pedler refuses to exhibit receipt, property may be seized.

Proceedings thereon.

or carrying on any trade, business, or profession, or doing any act for which a special tax is imposed, shall, on demand of any officer of internal revenue, produce and exhibit the receipt for payment of the tax, and unless he shall do so may be taken and deemed not to have paid such tax. And in case any pedler shall refuse to exhibit his or her receipt, as aforesaid, when demanded by any officer of internal revenue, said officer may seize the horse or mule, wagon, and contents, or pack, bundle, or basket of any person so refusing, and the assessor of the district in which the seizure has occurred may, on ten days' notice, published in any newspaper in the district, or served personally on the pedler, or at his dwelling-house, require such pedler to show cause, if any he has, why the horses or mules, wagon, and contents, pack, bundle, or basket so seized shall not be forfeited; and in case no sufficient cause is shown, the assessor may direct a forfeiture, and issue an order to the collector or to any deputy collector of the district for the sale of the property so forfeited; and the same, after payment of the expenses of the proceedings, shall be paid to the collector for the use of the United States. And all such special taxes shall become due on the first day of May in each year, or on commencing any trade, business, or profession upon which such tax is by law imposed. In the former case the tax shall be reckoned for one year, and in the latter case, proportionately for that part of the year from the first day of the month in which the liability to a special tax commenced, to the first day of May following.

Special taxes when due.

Proportional part of tax.

Section 75.

That section seventy-five be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That upon the death of any person having paid the special tax for any trade, business or profession, it may and shall be lawful for the executors or administrators, or the wife or child, or the legal representatives of such deceased person to occupy the house or premises, and in like manner to exercise or carry on, for the residue of the term for which the tax shall have been paid, the same trade, business, or profession, as the deceased before exercised or carried on, in or upon the same houses or premises, without payment of any additional tax. And in case of the removal of any person or persons from the house or premises for which any trade, business, or profession was taxed, it shall be lawful for the person or persons so removing to any other place to carry on the trade, business, or profession specified in the tax receipt at the place to which such person or persons may remove without payment of any additional tax: *Provided*, That all cases of death, change, or removal, as aforesaid, shall be registered with the assistant assessor, and with the collector, together with the name or names of the person or persons making such change or removal, or successor to any person deceased, under regulations to be prescribed by the commissioner of internal revenue.

If person who has paid special tax dies, his executors, &c. may carry on the business.

In case of removal.

Cases of death, removal, &c. to be registered.

Section 76.

That section seventy-six be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: 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 hereinafter provided, the tax shall be paid for each according to the rates severally prescribed: *Provided*, That in cities and towns having a less population than six thousand persons according to the last preceding census, one special tax shall be held to embrace the business of land-warrant brokers, claim agents, and real estate agents, upon payment of the highest rate of tax applicable to either one of said pursuits.

If a person carries on more than one pursuit in same place at same time, tax to be paid for each.

In towns of less than 6000 persons one tax may cover what.

Section 77.

That section seventy-seven be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That no auctioneer shall, by virtue of having paid the special tax as an auctioneer, sell any goods or other property at private sale, nor shall he employ any other person to act as auctioneer in his behalf, except in his own store or

Auctioneers not to sell goods at private sale, nor employ other persons, except, &c.

warehouse or in his presence; and any auctioneer who shall sell goods or commodities otherwise than by auction, without having paid the special tax imposed upon such business, shall be subject and liable to the penalty imposed upon persons dealing in or retailing, trading or selling goods or commodities without payment of the special tax for exercising or carrying on such trade or business; and where goods or commodities are the property of any person or persons taxed to deal in or retail, or trade in or sell the same, it shall and may be lawful for any person exercising or carrying on the trade or business of an auctioneer to sell such goods or commodities for and on behalf of such person or persons in said house or premises.

Penalty.

Auctioneers may sell goods of persons paying special tax, on their premises.

That section seventy-eight be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That any number of persons, except lawyers, conveyancers, claim agents, patent agents, physicians, surgeons, dentists, cattle brokers, horse dealers, and pedlers, doing business in copartnership at any one place, shall be required to pay but one special tax for such copartnership.

Section 78.

Who may, and who may not do business in partnership, and pay but one special tax.

That section seventy-nine be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That a special tax shall be, and hereby is, imposed as follows, that is to say: —

Section 79.

Special tax on

Banks and bankers.

One. Banks chartered or organized under a general law, with a capital not exceeding fifty thousand dollars, and bankers using or employing a capital not exceeding the sum of fifty thousand dollars, shall pay one hundred dollars; when exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, two dollars. Every incorporated or other bank, and every person, firm, or company having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check, or order, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes, or where stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or for sale, shall be regarded as a bank or as a banker: *Provided*, That any savings bank having no capital stock, and whose business is confined to receiving deposits and loaning or investing the same for the benefit of its depositors, and which does no other business of banking, shall not be subject to this tax.

Definition of.

Savings banks.

Wholesale dealers.

Two. Wholesale dealers, whose annual sales do not exceed fifty thousand dollars, shall pay fifty dollars; and if their annual sales exceed fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, they shall pay one dollar; and the amount of all sales within the year beyond fifty thousand dollars shall be returned monthly to the assistant assessor, and the tax on sales in excess of fifty thousand dollars shall be assessed by the assessors, and paid monthly as other monthly taxes are assessed and paid. Every person shall be regarded as a wholesale dealer whose business it is, for himself or on commission, to sell or offer to sell any goods, wares, or merchandise of foreign or domestic production, not including wines, spirits, or malt liquors, whose annual sales exceed twenty-five thousand dollars. And the payment of the special tax as a wholesale dealer shall not exempt any such person acting as a commercial broker from the payment of the special tax imposed upon commercial brokers: *Provided*, That no person paying the special tax as a wholesale dealer in liquors shall be required to pay an additional special tax on account of the sale of other goods, wares or merchandise on the same premises: *And provided further*, That, in estimating the amount of sales for the purposes of this section, any sales made by or through another wholesale dealer on commission shall not be again estimated and included as sold by the party for whom the sale was made.

Definition of

Proviso.

Retail dealers.

Three. Retail dealers shall pay ten dollars. Every person whose business or occupation it is to sell or offer for sale any goods, wares, or

Definition of retail dealer.

merchandise of foreign or domestic production, not including spirits, wines, ale, beer, or other malt liquors, and whose annual sales exceed one thousand and do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer.

Wholesale dealers in liquors.

Four. Wholesale dealers in liquors whose annual sales do not exceed fifty thousand dollars shall pay one hundred dollars, and if exceeding fifty thousand dollars, for every additional one thousand dollars in excess of fifty thousand dollars, they shall pay one dollar, and such excess shall be assessed and paid in the same manner as required of wholesale dealers. Every person who shall sell or offer for sale any distilled spirits, fermented liquors, or wines of any kind in quantities of more than three gallons at one time to the same purchaser, or whose annual sales, including sales of other merchandise, shall exceed twenty-five thousand dollars, shall be regarded as a wholesale dealer in liquors.

Definition of.

Post, p. 474.

Retail dealers in liquors.

Five. Retail dealers in liquors shall pay twenty-five dollars. Every person who shall sell or offer for sale foreign or domestic spirits, wines, ale, beer, or other malt liquors in quantities of three gallons or less, and whose annual sales, including all sales of other merchandise, do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer in liquors.

Definition of.

Post, p. 474.

Lottery-ticket dealers.

Six. Lottery ticket dealers shall pay one hundred dollars. Every person, association, firm, or corporation who shall make, sell, or offer to sell lottery tickets or fractional parts thereof, or any token, certificate, or device representing or intending to represent a lottery ticket or any fractional part thereof, or any policy of numbers in any lottery, or shall manage any lottery, or prepare schemes of lotteries, or superintend the drawing of any lottery, shall be deemed a lottery ticket dealer: *Provided*, That the managers of any lottery shall give bond in the sum of one thousand dollars that the person paying such tax shall not sell any tickets or supplementary ticket of such lottery which has not been duly stamped according to law, and that he will pay the tax imposed by law upon the gross receipts of his sales.

Definition of.

Bond to be given.

Horse dealers; may keep livery stable, &c.

Seven. Horse dealers shall pay ten dollars. Any person whose business it is to buy or sell horses or mules shall be regarded a horse dealer: *Provided*, That one special tax having been paid, no additional tax shall be imposed upon any horse dealer for keeping a livery stable, nor upon any livery stable keeper for dealing in horses.

Livery stable keepers.

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

Brokers.

Nine. Brokers shall pay fifty dollars. Every person, firm, or company, whose business it is to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities, for themselves or others, shall be regarded as a broker: *Provided*, That any person having paid the special tax as a banker shall not be required to pay the special tax as a broker.

Proviso

Pawnbrokers.

Ten. Pawnbrokers using or employing a capital of not exceeding fifty thousand dollars, shall pay fifty dollars; and when using or employing a capital exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, shall pay two dollars. Every person whose business or occupation it is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchandise, or any kind of personal property whatever, as security for the repayment of money lent thereon, shall be deemed a pawnbroker.

Definition of.

Land-warrant brokers.

Eleven. Land-warrant brokers shall pay twenty-five dollars. Any person shall be regarded as a land-warrant broker who makes a business of buying and selling land warrants or of furnishing them to settlers or other persons.

Cattle brokers.

Twelve. Cattle brokers, whose annual sales do not exceed ten thou-

sand dollars, shall pay ten dollars; and if exceeding the sum of ten thousand dollars, one dollar for each additional thousand dollars; and such excess shall be assessed and paid in the same manner as required of wholesale dealers. Any person whose business it is to buy or sell or deal in cattle, hogs, or sheep, shall be considered as a cattle broker. Cattle brokers.

Thirteen. Produce brokers, whose annual sales do not exceed the sum of ten thousand dollars, shall pay ten dollars. Every person other than one having paid the special tax as a commercial broker or cattle broker, or wholesale or retail dealer, or pedler, whose occupation it is to buy or sell agricultural or farm products, and whose annual sales do not exceed ten thousand dollars, shall be regarded as a produce broker. Produce brokers.

Fourteen. Commercial brokers shall pay twenty dollars. Any person or firm whose business it is, as a broker, to negotiate sales or purchases of goods, wares, or merchandise, or to negotiate freights and other business for the owners of vessels, or for the shippers, or consignors, or consignees of freight carried by vessels, shall be regarded a commercial broker. Commercial brokers.

Fifteen. Custom-house brokers shall pay ten dollars. Every person whose occupation it is, as the agent of others, to arrange entries and other custom-house papers, or transact business at any port of entry relating to the importation or exportation of goods, wares, or merchandise, shall be regarded a custom-house broker. Custom-house broker.

Sixteen. Distillers shall pay one hundred dollars. Every person, firm, or corporation, who distils or manufactures spirits, or who brews or makes mash, wort, or wash for distillation or the production of spirits, shall be deemed a distiller: *Provided*, That distillers of apples, grapes, or peaches, distilling or manufacturing fifty and less than one hundred and fifty barrels per year from the same, shall pay fifty dollars; and those distilling or manufacturing less than fifty barrels per year from the same, shall pay twenty dollars: *And provided further*, That no tax shall be imposed for any still, stills, or other apparatus used by druggists and chemists for the recovery of alcohol for pharmaceutical and chemical or scientific purposes which has been used in those processes. Distillers; of apples, grapes, or peaches. No tax on certain stills, &c.

Seventeen. Brewers shall pay one hundred dollars. Every person, firm, or corporation who manufactures fermented liquors of any name or description, for sale, from malt, wholly or in part, or from any substitute therefor, shall be deemed a brewer: *Provided*, That any person, firm, or corporation, who manufactures less than five hundred barrels per year, shall pay the sum of fifty dollars. Brewers. Proviso.

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

Nineteen. Coal-oil distillers and distillers of burning fluid and camphene shall pay fifty dollars. Any person, firm, or corporation, who shall refine, produce, or distil petroleum, or rock oil, or oil made of coal, asphaltum, shale, peat, or other bituminous substances, or shall manufacture illuminating oil, shall be regarded as a coal-oil distiller. Coal-oil distillers and distillers of burning fluid and camphenes. See *Post*, p. 565.

Twenty. Keepers of hotels, inns, or 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 so occupied as follows, to wit: when the rent or valuation of the yearly rental Keepers of hotels, inns, or taverns.

Keepers of hotels, inns, or taverns; of said house and property shall be two hundred dollars, or less, they shall pay ten dollars; and if exceeding two hundred dollars, for any additional one hundred dollars or fractional part thereof in excess of two hundred dollars, five dollars: *Provided*, That a payment of such special tax shall be construed to permit the person so keeping a hotel, inn, or tavern, to furnish the necessary food for the animals of such travellers or sojourners without the payment of an additional special tax as a livery stable keeper. Every place where food and lodging are provided for and furnished to travellers and sojourners for pay shall be regarded as a hotel, inn, or tavern: *Provided*, That keepers of hotels, taverns, and eating-houses, in which liquors are sold by retail, to be drank upon the premises, shall pay an additional tax of twenty-five dollars. The yearly rental shall be fixed and established by the assistant assessor of the proper assessment district at its proper value; but if rented, at not less than the actual rent agreed on by the parties. All steamers and vessels, upon waters of the United States, on board of which passengers or travellers are provided with food or lodgings, shall be subject to and required to pay twenty-five dollars: *Provided*, That any person who shall make a false or fraudulent return concerning the actual rent mentioned in this paragraph shall be subject to a penalty therefor of double the amount of the tax.

may furnish food for animals of guests without additional tax;

selling liquors at retail to pay an additional tax.

Yearly rental how established.

Steamers, &c. furnishing food, &c. to passengers, to pay tax.

Penalty for false returns as to rent.

Keepers of eating-houses; Twenty-one. Keepers of eating-houses shall pay ten dollars. Every place where food or refreshments of any kind, not including spirits, wines, ale, beer, or other malt liquors, are provided for casual visitors and sold for consumption therein, shall be regarded as an eating-house. But the keeper of an eating-house, having paid the tax therefor, shall not be required to pay a special tax as a confectioner, anything in this [act] to the contrary notwithstanding. And keepers of hotels, inns, taverns, and eating-houses, having paid the special tax therefor, shall not be required to pay additional tax for selling tobacco, snuff, or cigars on the same premises, anything in this act to the contrary notwithstanding.

not to pay tax as confectioners;

nor for selling tobacco, &c. on the premises.

Confectioners. Twenty-two. Confectioners shall pay ten dollars. Every person who sells at retail confectionery, sweetmeats, comfits, or other confects, in any building, shall be regarded as a confectioner. But wholesale and retail dealers, having paid the special tax therefor, shall not be required to pay the special tax as a confectioner, anything in this act to the contrary notwithstanding.

Wholesale and retail dealers not to pay as.

Claim and patent agents. Twenty-three. Claim agents and agents for procuring patents shall pay ten dollars. 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.

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

Real estate agents. Twenty-five. Real estate agents shall pay ten dollars. Every person whose business it is to sell or offer for sale real estate for others, or to rent houses, stores, or other buildings or real estate, or to collect rent for others, except lawyers paying a special tax as such, shall be regarded as a real estate agent.

Conveyancers. Twenty-six. Conveyancers shall pay ten dollars. Every person, other than one having paid the special tax as a lawyer or claim agent, whose business it is to draw deeds, bonds, mortgages, wills, writs, or other legal papers, or to examine titles to real estate, shall be regarded as a conveyancer.

Intelligence office keepers. Twenty-seven. Intelligence office keepers shall pay ten dollars. Every person whose business it is to find or furnish places of employment for others, or to find or furnish servants upon application in writing or otherwise, receiving compensation therefor, shall be regarded as an intelligence office keeper.

Twenty-eight. Insurance agents shall pay ten dollars. Any person who shall act as agent of any fire, marine, life, mutual, or other insurance company or companies, or any person who shall negotiate or procure insurance for which he receives any commission or other compensation, shall be regarded as an insurance agent: *Provided*, That if the annual receipts of any person as such agent shall not exceed one hundred dollars, he shall pay five dollars only: *And provided further*, That no special tax shall be imposed upon any person for selling tickets or contracts of insurance against injury to persons while travelling by land or water. Insurance agents. If annual receipts are not over $100. No special tax for selling tickets insuring travellers, &c.

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

Thirty. Auctioneers, whose annual sales do not exceed ten thousand dollars shall pay ten dollars, and if exceeding ten thousand dollars shall pay twenty dollars. Every person shall be deemed an auctioneer whose business it is to offer property at public sale to the highest or best bidder: *Provided*, That the provisions of this paragraph 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 or for executors, administrators, or guardians of any estate held by them as such. Auctioneers. Certain persons making certain auction sales not to pay tax.

Thirty-one. Manufacturers shall pay ten dollars. Any person, firm, or corporation who shall manufacture by hand or machinery any goods, wares, or merchandise, not otherwise provided for, exceeding annually the sum of one thousand dollars, or who shall be engaged in the manufacture or preparation for sale of any articles or compounds, or shall put up for sale in packages with his own name or trade-mark thereon any articles or compound, shall be regarded as a manufacturer. Manufacturers. *Post*, p. 474.

Thirty-two. Pedlers shall be classified and rated as follows, to wit: When travelling with more than two horses, or mules, the first class, and shall pay fifty dollars; when travelling with two horses, or mules, the second class, and shall pay twenty-five dollars; when travelling with one horse, or mule, the third class, and shall pay fifteen dollars; when travelling on foot, or by public conveyance, the fourth class, and shall pay ten dollars. Any person, except persons peddling only charcoal, newspapers, magazines, bibles, religious tracts, or the products of his farm or garden, who sells or offers to sell, at retail, goods, wares, or other commodities, travelling from place to place in the town or through the country, shall be regarded a pedler: *Provided*, That any pedler who sells, or offers to sell, distilled spirits, fermented liquors or wines, dry-goods, foreign or domestic, by one or more original packages or pieces, at one time, to the same person or persons, or who peddles jewelry, shall pay fifty dollars: *Provided further*, That manufacturers and producers of agricultural tools and implements, garden seeds, fruit and ornamental trees, stoves and hollow ware, brooms, wooden ware, charcoal, and gunpowder, 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 therefor be required to pay any special tax: *Provided further*, That persons who sell shell or other fish or both, travelling from place to place, and not from any shop or stand, shall be required to pay five dollars only; and no special tax shall be imposed for selling shell or other fish from hand-carts or wheelbarrows. Pedlers. Certain venders not to be deemed pedlers. *Post*, p. 474. Pedlers of distilled, &c. spirits, or jewelry, to pay what. Certain venders of certain articles not to pay tax. Venders of shell and other fish, and not from handcarts, &c.

Thirty-three. Apothecaries shall pay ten dollars. Every person who keeps a shop or building where medicines are compounded or prepared according to prescriptions of physicians, or where medicines are sold, shall be regarded as an apothecary. But wholesale and retail dealers, who have paid the special tax therefor, shall not be required to pay a tax as an apothecary; nor shall apothecaries who have paid the special tax be required to pay the tax as retail dealers in liquor in consequence of selling Apothecaries. Certain persons when not to pay.

Apothecaries. alcohol, or of selling or of dispensing, upon physicians' prescriptions, the wines and spirits officinal in the United States and other national pharmacopœias, in quantities not exceeding half a pint of either at any one time, nor exceeding in aggregate cost value the sum of three hundred dollars per annum.

Photographers. Thirty-four. Photographers shall pay ten dollars. Any person who makes for sale photographs, ambrotypes, daguerreotypes, or pictures, by the action of light, shall be regarded a photographer.

Tobacconists. Thirty-five. Tobacconists shall pay ten dollars. Any person, firm or corporation whose business it is to manufacture cigars, snuff, or tobacco in any form, shall be regarded a tobacconist.

Butchers; not to pay tax as a retail dealer; selling from place to place, &c. Thirty-six. Butchers shall pay ten dollars. Every person whose business it is to sell butchers' meat at retail shall be regarded as a butcher; *Provided*, That no butcher having paid the special tax therefor shall be required to pay the special tax as a retail dealer on account of selling other articles at the same store, stall, or premises: *Provided further*, That butchers who sell butchers' meat exclusively by themselves or agents, travelling from place to place, and not from any shop or stand, shall be required to pay five dollars only, any existing law to the contrary notwithstanding.

Proprietors of theatres, museums, and concert halls. Thirty-seven. Proprietors of theatres, museums, and concert halls, shall pay one hundred dollars. Every edifice used for the purpose of dramatic or operatic or other representations, plays or performances, for admission to which entrance money is received, not including halls rented or used occasionally for concerts or theatrical representations, shall be regarded as a theatre: *Provided*, That when any such edifice is under lease at the passage of this act the tax shall be paid by the lessee, unless otherwise stipulated between the parties to said lease.

When tax to be paid by lessee.

Circuses. Thirty-eight. The proprietor or proprietors of circuses shall pay [one] hundred dollars. Every building, tent, space, or area, where feats of horsemanship or acrobatic sports or theatrical performances are exhibited, shall be regarded as a circus: *Provided*, That no special tax paid in one State shall exempt exhibitions from the tax in another State. And but one special tax shall be imposed for exhibitions within any one State.

Tax to cover only one State.

Jugglers. Thirty-nine. Jugglers shall pay twenty dollars. Every person who performs by sleight of hand shall be regarded as a juggler. The proprietors or agents of all other public exhibitions or shows for money, not enumerated in this section, shall pay ten dollars: *Provided*, That a special tax paid in one State shall not exempt exhibitions from the tax in another State. And but one special tax shall be required for exhibitions within any one State.

Tax to cover only one State.

Bowling alleys and billiard rooms. Forty. Proprietors of bowling alleys and billiard rooms shall pay ten dollars for each 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.

Gift enterprises. Definition of. Forty-one. Proprietors of gift enterprises shall pay one hundred and fifty dollars. Every person, firm, or corporation who shall sell or offer for sale any real estate or article of merchandise of any description whatsoever, or any ticket of admission to any exhibition or performance, with a promise, express or implied, to give or bestow, or in any manner hold out the promise of gift or bestowal of any article or thing for and in consideration of the purchase by any person of any other article or thing, shall be regarded as a proprietor of a gift enterprise: *Provided*, That no such proprietor, in consequence of being thus taxed, shall be exempt from paying any other tax imposed by law, and the special tax herein required shall be in addition thereto.

Tax to be in addition to other taxes.

Stallions and jacks. Forty-two. Owners of stallions and jacks shall pay ten dollars. Every person who keeps a horse or a jack for the use of mares, requiring or receiving pay therefor, shall be regarded as the owner thereof, and shall

furnish a statement to the assessor or assistant assessor, which shall contain a brief description of the animal, its age, and place or places where used or to be used: *Provided*, That all accounts, notes, or demands for the use of any such horse or jack, the owner or keeper thereof not having paid the tax as aforesaid, shall be void. Proviso.

Forty-three. Lawyers shall pay ten dollars. Every person who for fee or reward shall prosecute or defend causes in court of record or other judicial tribunal of the United States or of any of the States, or whose business it is to give legal advice in relation to any cause or matter whatever, shall be deemed to be a lawyer. Lawyers.

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

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

Forty-six. Builders and contractors shall pay ten dollars. Every person whose business it is to construct buildings, or vessels, or bridges, or canals, or railroads, by contract, whose receipts from building contracts exceed two thousand five hundred dollars in any one year, shall be regarded as a builder and contractor. Builders and contractors.

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

Forty-eight. Assayers, assaying gold and silver, or either, of a value not exceeding in one year two hundred and fifty thousand dollars, shall pay one hundred dollars, and two hundred dollars when the value exceeds two hundred and fifty thousand dollars and does not exceed five hundred thousand dollars, and five hundred dollars when the value exceeds five hundred thousand dollars. Any person or persons or corporation whose business or occupation it is to separate gold and silver from other metals or mineral substances with which such gold or silver, or both, are alloyed, combined, or united, or to ascertain or determine the quantity of gold or silver in any alloy or combination with other metals, shall be deemed an assayer. Assayers. Definition of.

Forty-nine. Miners shall pay ten dollars. Every person, firm, or company, who shall employ others in the business of mining for coal, or for gold, silver, copper, lead, iron, zinc, spelter, or other minerals, not having paid the tax therefor as a manufacturer, and no other, shall be regarded as a miner: *Provided*, That this shall not apply to any miner whose receipts as such shall not exceed, annually, one thousand dollars. Miners, whose annual receipts as such amount to over $1000

Fifty. Express carriers and agents shall pay ten dollars. Every person, firm, or company, engaged in the carrying or delivery of money, valuable papers, or any articles for pay, or doing an express business, whose gross receipts therefrom exceed the sum of one thousand dollars per annum, shall be regarded as an express carrier: *Provided*, That but one special tax of ten dollars shall be imposed upon any one person, firm, or company, in respect to all the business to be done by such person, firm, or company, on a continuous route, and the payment of such tax shall cover all business done upon such route by such person, firm, or company, anywhere in the United States; and such tax shall be required only from the principal in such business, and not from any subordinate: *Provided, further*, That draymen and teamsters owning only one dray or team shall not be required to pay such tax. Express carriers and agents. Only one tax from a firm; and from the principal only; Proviso.

Grinders of coffee and spices.

Fifty-one. Grinders of coffee or spices shall pay one hundred dollars. Any person who manufactures or prepares for use and sale, by grinding or other process, coffee, spices, or mustard, or adulterated coffee, spices, or mustard, or any article or compound intended for use in the adulteration of or as substitutes for coffee, spices, or mustard, shall be regarded as a grinder of coffee or spices: *Provided*, That any person who shall roast coffee for use and sale shall be required to pay the special tax herein imposed upon grinders of coffee or spices.

Proviso.

Section 80.

Special tax not to be imposed upon certain classes, unless their annual gross receipts exceed $1000.

That section eighty be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That the special tax shall not be imposed upon apothecaries, confectioners, butchers, keepers of eating houses, hotels, inns, or taverns, or retail dealers, except retail dealers in spirituous and malt liquors, when their annual gross receipts shall not exceed the sum of one thousand dollars, any provision of law to the contrary notwithstanding; the amount of such annual receipts to be ascertained or estimated in such manner as the commissioner of internal revenue shall prescribe, as well as the amount of all other annual sales or receipts where the tax is graduated by the amount of sales or receipts; and where the amount of the tax has been increased by law above the amount paid by any person, firm, or company, or has been understated or underestimated, such person, firm, or company shall be again assessed, and pay the amount of such increase: *Provided*, That when any person, before the passage of this act, has been assessed for a license, the amount thus assessed being equal to the tax herein imposed for the business covered by such license, no special tax shall be assessed until the expiration of the period for which such license was assessed.

Amount, how determined.

Proviso.

Section 81.

No special tax upon certain vintners;

apothecaries;

physicians;

farmers.

That section eighty-one be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That nothing contained in the preceding sections of this act shall be construed to impose a special tax upon vintners who sell wine of their own growth at the place where the same is made; nor upon apothecaries, as to wines or spirituous liquors which they use exclusively in the preparation or making up of medicines; nor shall physicians be taxed for keeping on hand medicines solely for the purpose of making up their own prescriptions for their own patients; nor shall farmers be taxed as manufacturers or producers for making butter or cheese, with milk from their own cows, or for any other farm products: *Provided*, That the payment of any tax imposed by law shall not be held or construed to exempt any person carrying on any trade, business, or profession, from any penalty or punishment provided by the laws of any State for carrying on such trade, business or profession within such State, or in any manner to authorize the commencement or continuance of such trade, business, or profession contrary to the laws of such State, or in places prohibited by municipal law; nor shall the payment of any tax herein provided be held or construed to prohibit or prevent any State from placing a duty or tax for State or other purposes on any trade, business, or profession, upon which a tax is imposed by law.

Payment of tax not to exempt from penalty under State laws for carrying on such trade, &c., nor authorize a trade, &c. prohibited by State laws; nor prevent a State from imposing an additional tax.

Section 86.

Manufacturers to render an account of full amount of actual sales;

to state quantity consumed and what used for another manufacture;

market value;

shipped or consigned

That section eighty-six be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That any person, firm, company, or corporation, manufacturing or producing goods, wares, and merchandise, sold or removed for consumption or use, upon which taxes are imposed by law, shall, in their return of the value and quantity, render an account of the full amount of actual sales made by the manufacturer, producer, or agent thereof, and shall state whether any part, and if so, what part, of said goods, wares, and merchandise, has been consumed or used by the owner, owners, or agent, or used for the production of another manufacture or product, together with the market value of the same at the time of such use or consumption; whether such goods, wares, and merchandise were shipped for a foreign port or consigned to auction or commission merchants, other than agents, for sale; and shall make a

return according to the value at the place of shipment, when shipped for a foreign port, or according to the value at the place of manufacture or production, when removed for use or consumption, or consigned to others than agents of the manufacturer or producer. The value and quantity of the goods, wares, and merchandise required to be stated as aforesaid shall be estimated by the actual sales made by the manufacturer or by his agent. And where such goods, wares, and merchandise have been removed for consumption or for delivery to others, or placed on shipboard, or are no longer within the custody or control of the manufacturer or his agent, not being in his factory, store, or warehouse, the value shall be estimated at the average of the market value of the like goods, wares, and merchandise at the time when the same became liable to tax.

Return at what value.

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

How, when goods are not in custody of manufacturers, &c.

That section eighty-seven be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That any person, firm, company, or corporation who may now be engaged in the manufacture of tobacco, snuff, or cigars, or who shall hereafter commence or engage in such manufacture, before commencing, or, if already commenced, before continuing, such manufacture for which they may be liable to be assessed under the provisions of law, shall, in addition to a compliance with all other provisions of law, furnish to the assessor or assistant assessor a statement, subscribed under oath or affirmation, accurately setting forth the place, and, if in a city, the street and number of the street where the manufacturing is, or is to be, carried on, the name and description of the manufactured article, and, if the same shall be manufactured for or to be sold and delivered to any other person or party, the name and residence and business or occupation of the person or party for whom the said article is to be manufactured or to whom it is to be delivered, and generally the kind and quality manufactured or proposed to be manufactured; and shall give a bond to the United States, with one or more sureties to be approved by the collector of the district, in the sum of three thousand dollars for each cutting machine kept for use; in the sum of one thousand dollars for each screw-press kept for use in making plug or pressed tobacco; in the sum of five thousand dollars for each hydraulic press kept for use; in the sum of one thousand dollars for each snuff mull kept for use; and in the sum of one hundred dollars for each person employed by said person, firm, company, or corporation in making cigars; conditioned that he will comply with all the requirements of law in regard to the manufacture of tobacco, snuff, or cigars; that he will not employ others to manufacture cigars who have not obtained the requisite permit for making cigars; that he will not engage in any attempt, by himself or by collusion with others, to defraud the government of any tax on any manufacture of tobacco, snuff, or cigars; that he will render truly and correctly all the returns, statements, and inventories prescribed for manufacturers of tobacco, snuff, and cigars; that whenever he shall add to the number of cutting machines, presses, snuff mulls, or cigar-makers, used or employed by him, he will immediately give notice thereof to the collector who holds the bonds that he will pay to the collector of the district all the taxes which may or should be assessed and due on any tobacco, snuff, or cigars so manufactured, and that he will not knowingly sell, purchase, or receive for sale any such tobacco, snuff, or cigars which have not been inspected, branded, or stamped as required by law, or upon which the tax has not been paid if it has accrued or become payable. And the said bond may be renewed or changed from time to time, in regard to the sureties or amount thereof, according to the discretion of the collector, under the instructions of the commissioner of internal revenue. And every person, firm, company, or corporation aforesaid shall exhibit, whenever demanded by any officer of internal revenue, a certificate from the collector, who is hereby authorized and directed to issue the same, setting forth the kind and number of machines,

Section 87.

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

Statement to be under oath, and to contain what.

To give bond and in what sums for different machines or presses, &c.

Conditions of bond.

Bond may be renewed or changed.

Certificate for what bond has been given to be exhibited to revenue officer on demand.

presses, snuff mulls, and number of cigar-makers for which the bond has been given. And any person, firm, or corporation manufacturing tobacco, snuff, or cigars of any description without first furnishing the bond in the cases herein required, shall be subject to a fine of three hundred dollars, and in addition thereto, upon conviction thereof, shall be liable to imprisonment for a term not exceeding one year, at the discretion of the court.

Penalty for manufacturing without giving bond.

Fine and imprisonment.

Section 88.

That section eighty-eight be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That it shall be the duty of the assistant assessor of each district to keep a record, in a book or books to be provided for the purpose, to be open to the inspection of any person upon reasonable request, of the name of any and every person, firm, company, or corporation who may be engaged in the manufacture of tobacco, snuff, or cigars in his district, together with the place where such manufacture is carried on, and place of residence of the person or persons engaged therein; and the assistant assessor shall enter in said record, under the name of each manufacturer, an abstract of his monthly returns; and each assessor shall keep a similar record for the entire district.

Assistant assessor to keep a record of persons manufacturing tobacco, snuff, or cigars, &c. open for inspection.

Abstract of monthly returns to be entered therein.

Assessors' record.

Section 89.

That section eighty-nine be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That in all cases where tobacco, snuff, or cigars, of any description, are manufactured, in whole or in part, upon commission or shares, or where the material from which any such articles are made, or are to be made, is furnished by one party and manufactured by another, or where the material is furnished or sold by one party with an understanding or contract with another that the manufactured article is to be received in payment therefor or any part thereof, the tax imposed by law thereon may be assessed upon the party for whom the same was made, or to whom the same was delivered as aforesaid, or upon the person or party who made the same, as the assessor shall deem best for the collection of the revenue. And in case of fraud on the part of either of said parties in respect to said manufacture, or of any collusion on their part with intent to defraud the revenue, such material and manufactured articles shall be liable to forfeiture; and such articles shall be liable to be assessed the highest rates of tax imposed by law upon any article of like kind.

Where tobacco, cigars, &c. are made on shares, or material is furnished by one party and manufactured by another, &c.

Penalty for fraud or collusion.

Section 90.

That section ninety be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That any person, firm, company, or corporation, now or hereafter engaged in the manufacture of tobacco, snuff, or cigars, of any description whatsoever, shall be, and hereby is, required to make out and deliver to the assistant assessor of the assessment district a true statement or inventory of the quantity of each of the different kinds of tobacco, snuff-flour, snuff, cigars, tinfoil, licorice, and stems, held or owned by him or them on the first day of January of each year, or at the time of commencing business under this act, setting forth what portion of said goods was manufactured or produced by him or them, and what was purchased from others, whether chewing, smoking, fine-cut shorts, pressed, plug, snuff-flour or prepared snuff, or cigars, which statement or inventory shall be verified by the oath or affirmation of such person or persons, and be in manner and form as prescribed by the commissioner of internal revenue; and every such person, company, or corporation shall keep in book form an accurate account of all the articles aforesaid thereafter purchased by him or them, the quantity of tobacco, snuff, snuff-flour, or cigars, of whatever description, manufactured, sold, consumed, or removed for consumption or sale, or removed from the place of manufacture; and he or they shall, on or before the tenth day of each month, furnish to the assistant assessor of the district a true and accurate abstract of all such purchases and sales, or removals, which abstract shall be verified by oath or affirmation; and in case of refusal or neglect to deliver the inventory, or keep the account, or furnish the abstract aforesaid,

Manufacturer to make an inventory of the tobacco, &c. owned by him on the first of January in each year.

Inventory to state what and how verified.

Accounts to be kept in book form.

Verified abstract of purchases and sales to be furnished the assessor monthly.

he or they shall forfeit the sum of five hundred dollars, to be recovered with costs of suit. And it shall be the duty of any manufacturer or vender of tinfoil, or other material used in manufacturing tobacco, snuff, or cigars, on demand of an officer of internal revenue, to render to such officer a correct statement, verified by oath or affirmation, of the quantity and amount of tinfoil or other materials sold or delivered to any person or persons named in such demand; and in case of refusal or neglect to render such statement, or of cause to believe such statement to be incorrect or fraudulent, the assessor of the district may cause an examination of persons, books, and papers to be made in the same manner as provided in the fourteenth section of this act. And all the provisions of law relating to manufacturers generally, so far as applicable and not inconsistent herewith, shall be held to apply to the manufacture of tobacco, snuff, and cigars: *Provided*, That the tax imposed upon the manufacturer of tobacco, snuff, and cigars, shall be held to accrue upon the sale or removal from the place of manufacture, unless removed to a bonded warehouse: *Provided further*, That manufactured tobacco, snuff, or cigars, whether of domestic manufacture or imported, may be transferred, without payment of the tax, to a bonded warehouse established in conformity with law and treasury regulations, under such rules and regulations and upon the execution of such transportation bonds or other security as may be prescribed by the commissioner of internal revenue, subject to the approval of the Secretary of the Treasury, said bonds or other security to be taken by the collector of the district from which such removal is made; and may be transported from such a warehouse to any other bonded warehouse established as aforesaid, and may be withdrawn from bonded warehouse for consumption on payment of the tax, or removed for export to a foreign country without payment of tax, in conformity with the provisions of law relating to the removal of distilled spirits, all the rules, regulations, and conditions of which, so far as applicable, shall apply to tobacco, snuff, or cigars in bonded warehouse. And no drawback shall in any case be allowed upon any manufactured tobacco, snuff, or cigars.

That section ninety-one be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That all manufactured tobacco, snuff, or cigars, shall, before the same is used or removed for consumption, be inspected by an inspector appointed under the provisions of law, who shall mark or affix a stamp upon the box or other package containing such tobacco, snuff, or cigars, in a manner to be prescribed by the commissioner of internal revenue, denoting the kind, quantity, or number contained in each package, with the date of inspection and the name of the inspector, and the collection district. The fees of such inspector shall in all cases be paid by the owner of the manufactured tobacco, snuff, or cigars, so inspected. And any person who shall affix upon any box or other package containing such tobacco, snuff, or cigars, any mark or stamp which shall be false or fraudulent in any of the particulars before recited in this section, or shall, with intent to defraud the United States, or to cause the same to be defrauded, change in any manner such stamp or mark, or such box or package so marked or stamped, shall be liable to a fine of not less than fifty dollars, or to imprisonment, not exceeding two years, for every such offence. And all cigars manufactured after the passage of this act shall be packed in boxes or paper packages. And any manufactured tobacco, snuff, and cigars, whether of domestic manufacture or imported, which shall be sold or pass out of the hands of the manufacturer or importer, except into a bonded warehouse, without the inspection marks or stamps affixed, unless otherwise provided, shall be forfeited, and may be seized wherever found, and shall be sold, and the proceeds of such sale shall be distributed between the United States and the informer, if there be any, as provided by law. The commissioner of internal revenue shall keep an account of all

Penalty for neglect, &c. to keep books, &c.

Venders, &c. of tinfoil, &c. to state amount of sales thereof to certain persons.

Proceedings if such statement is not made, or is believed to be fraudulent.

General provisions of law to apply hereto.

Post, p. 474.

When tax on tobacco, &c. accrues.

Transfer of tobacco, &c. may be made to bonded warehouse without payment of tax, upon giving bonds, &c.;

and from one bonded warehouse to another, or for export.

Regulations for removal of distilled spirits to apply to tobacco, &c. so far as applicable.

No drawback.

Section 91.

Tobacco, snuff, and cigars to be inspected.

Package to be marked or stamped, and how.

Fees of inspector.

Penalty for fraudulently making or changing marks

Cigars to be how packed.

Tobacco, snuff or cigars, passing out of hands of manufacturers, &c. without inspection marks, except, &c., to be forfeited, &c.

Account to be kept of stamps delivered to or used by inspectors.

stamps delivered to the several inspectors; and said inspectors shall also keep an account of all stamps by them used or placed upon boxes containing cigars, and of all tobacco, snuff, and cigars inspected, and the name of the person, firm, or company for whom the same were so inspected, and shall return to the assessor of the district a separate and distinct account of the same, and also return to the said commissioner, on demand, all stamps not otherwise accounted for, and shall give a bond for a faithful performance of all the duties to which he may be assigned, and to return or account for all stamps which may be placed in his hands.

Inspectors to give bonds.

Section 92.

That section ninety-two be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That if any person other than the manufacturer shall sell, or consign, or remove for sale, or part with the possession of any manufactured tobacco, snuff, or cigars upon which the taxes imposed by law have not been paid, with the knowledge thereof, such person shall be liable to a penalty of one hundred dollars for each offence. And any person who shall purchase or receive for sale any such tobacco, snuff, or cigars, which has not been inspected, branded, or stamped as required by law, or upon which the tax has not been paid, if it has accrued or become payable, with knowledge thereof, shall be liable to a penalty of fifty dollars for each and every offence. And any person who shall purchase or receive for sale any such tobacco, snuff, or cigars, from any manufacturer who has not paid the special tax, shall be liable for each and every offence to a penalty of one hundred dollars, and, in addition thereto, a forfeiture of all the articles, as aforesaid, so purchased or received, or the full value thereof. And every person, before making any cigars after the passage of this act, shall apply for and procure from the assistant assessor of the district in which he resides a permit authorizing such persons to carry on the trade of cigar making, for which permit he shall pay said assistant assessor the sum of twenty-five cents. And every person employed or working at the business of cigar making in any other district than that in which he or she is a resident shall, before making any cigars in such other district, present said permit to the assistant assessor of the district where so employed or working, and procure the indorsement of said assistant assessor thereon, authorizing said business in said district, for which indorsement the assistant assessor shall be entitled to receive from the applicant the sum of ten cents. And it shall be the duty of every assistant assessor, upon application of any person residing in his district, to furnish a permit, or to indorse upon the permit of the applicant, if resident in another district, authority to pursue the trade of cigar making within the proper district of such assistant assessor; and said assistant assessor shall keep a record of all permits granted or indorsed by him, showing the date of each permit, the name, residence, and place of employment of the party named therein, the name and district of the officer who originally granted the same, or who may have made any subsequent indorsements thereon, and the name or names of the party or parties by whom the person named in such permit is employed, or, if working for himself, stating such fact; and every person making cigars shall keep an accurate account in a book of all the cigars made by him, for whom, and their kind or quality; and, if made for any other person, shall state in said account the name of the person for whom the same were made, and his place of business, and shall, on the first Monday of every month, deliver to the assistant assessor of the district a copy of such account, verified by oath or affirmation that the same is true and correct. And if any person shall make any cigars without procuring such permit, or the proper indorsements thereon, or neglect to keep such account in book-form he shall be punished by a fine of five dollars for each day he shall so offend, or by imprisonment for such time as the court may order for each day's offence, not exceeding thirty days in the whole, upon any one conviction. And if any person

Penalty for any person, except the manufacturer, to part with the possession of tobacco, &c. on which taxes have not been paid;

for receiving tobacco, snuff, or cigars under certain circumstances;

for receiving tobacco from a manufacturer who has not paid the tax.

Persons before making cigars to procure a permit.

Charge therefor.

Before making cigars in a district where they do not reside, to have their permit indorsed.

Authority to be indorsed on permit.

Record of permits to be kept, and to state what.

Makers of cigars to keep account and give a copy thereof to assistant assessor each month.

Penalty for making cigars without permit, &c.;

for failing to

making cigars shall fail to make the return herein required, or shall make a false return, he shall be punished by a fine not exceeding one hundred dollars, or by imprisonment not exceeding thirty days. And any person may apply to the assistant assessor or inspector of the district to have any cigars of his own manufacture counted; and on receiving a certificate of the number, for which such fee as may be prescribed by the commissioner of internal revenue shall be paid by the owner thereof, may sell and deliver such cigars to any purchaser, in the presence of said assistant assessor or inspector, in bulk or unpacked, without payment of the tax. A copy of the certificate shall be retained by the assistant assessor or by the inspector, who shall return the same to the assessor of the district. The purchaser shall pack such cigars in boxes or paper packages, and have the same inspected and marked or stamped according to the provisions of law, and shall make a return of the same, as inspected, to the assistant assessor of the district wherein the same were manufactured, and, unless removed to a bonded warehouse, shall pay the taxes on such cigars within fifteen days after purchasing them, to the collector of the district wherein they were manufactured, and before the same have been removed from the store or building of such purchaser, or from his possession; and if such purchaser shall neglect for more than fifteen days to pack and have such cigars duly inspected, and to pay the taxes thereon according to law, he shall be fined not exceeding five hundred dollars, and be imprisoned not exceeding six months, at the discretion of the court, and the cigars may be seized by the collector and shall be forfeited to the United States. And if any person, firm, company, or corporation shall employ or procure any person to make any cigars, who has not the permit or the indorsement thereon required by this act, he shall be punished by a fine of ten dollars for each day he shall so employ such person, or by imprisonment not exceeding ten days. And if any person shall be found making cigars without such permit, or the indorsement thereon, the collector of the district may seize any cigars, or tobacco for making cigars, which may be found in possession of such person, and the same shall be forfeited to the United States and sold; and the proceeds of such sale shall be distributed between the United States and the informer, if there be any, as provided by law.

make returns, or making false ones.

Person having permit, upon request, may have cigars counted, &c. and may deliver them in bulk to purchaser without payment of tax.

Purchaser to do what;

to pay taxes.

Penalty for neglect;

for employing a person without a permit to make cigars;

for making cigars without a permit.

Cigars, &c. to be forfeited.

Proceeds, how distributed.

That section ninety-three be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That all goods, wares, and merchandise, or articles manufactured, made, or produced (except refined petroleum, refined coal oil, cotton, gold and silver, spirituous and malt liquors, manufactured tobacco, snuff, and cigars) by any person or firm, where the product shall not exceed the rate of one thousand dollars per annum, and shall be made or produced by the labor of such person or firm, or by his or their family, shall be and are hereby exempt from tax; where the product shall exceed such rate, and not exceed the rate of three thousand dollars, the tax shall be levied, assessed, and collected only upon the excess above the rate of one thousand dollars per annum; and in all other cases the whole annual product, including any business or transaction where one party has been furnished with materials, or any part thereof, and employed by another party to manufacture, make, or finish the goods, wares and merchandise, or articles, paying or promising to pay therefor, and to whom the same are returned when so made and finished, shall be assessed and the tax paid thereon by the producer or manufacturer: *Provided*, That whenever a producer or manufacturer shall use or consume, or shall remove for consumption or use, any articles, goods, wares or merchandise, which, if removed for sale, would be liable to taxation, he shall be assessed for the tax upon the articles, goods, wares, or merchandise so used, or so removed for consumption or use; but naphtha, the product of the distillation of petroleum, and other similar bituminous substances, when used or consumed on the premises for fuel or cleaning, shall be exempt from tax.

Manufactures except, &c., where the product does not exceed the rate of $1000 per annum, to be exempt.

Tax, when the product exceeds such rate, but is not over $3000; in all other cases;

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

Naphtha exempt, when, &c.

Section 94.

Taxes on certain manufactures, unless otherwise provided for.

Post, pp. 474, 475.

That section ninety-four be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That upon the articles, goods, wares, and merchandise hereinafter mentioned, except where otherwise provided, which shall be produced and sold, or be manufactured or made and sold, or be consumed or used by the manufacturer or producer thereof, or removed for consumption, or use, or for delivery to others than agents of the manufacturer or producer within the United States or Territories thereof, there shall be assessed, collected, and paid the following taxes, to be paid by the producer or manufacturer thereof, that is to say:

Candles.

On candles, of whatever material made, a tax of five per centum ad valorem.

Illuminating gas.

Rate of tax determined by the average of the monthly product for the year.

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

Product returned to be what.

On gas, illuminating, made of coal wholly or in part, or any other material, when the product shall not be above two hundred thousand cubic feet per month, a tax of ten cents per one thousand cubic feet; when the product shall be above two and not exceeding five hundred thousand cubic feet per month, a tax of fifteen cents per one thousand cubic feet; when the product shall be above five hundred thousand and not exceeding five millions of cubic feet per month, a tax of twenty cents per one thousand cubic feet; when the product shall be above five millions, a tax of twenty-five cents per one thousand cubic feet. And the general average of the monthly product for the year preceding the return required by law shall determine the rate of tax herein imposed. And where any gas-works have not been in operation for the next year preceding the return as aforesaid, then the rate shall be determined by the estimated average of the monthly product: *Provided*, That the product required to be returned by law by any gas company shall be understood to be, in addition to the gas consumed by said company or other party, the product charged in the bills actually rendered by the gas company during the month preceding the return; and until the thirtieth day of April, eighteen hundred and sixty-seven, all gas companies whose price is fixed by law are authorized to add the tax herein imposed, to the price per thousand feet on gas sold; and all such companies which have heretofore contracted to furnish gas to municipal corporations are, in like manner and for the same period, authorized to add such tax to such contract price: *Provided further*, That all gas furnished for lighting street lamps or for other purposes, and not measured, and all gas made for and used by any hotel, inn, tavern, and private dwelling-house, shall be subject to tax whatever the amount of product, and may be estimated; and if the returns in any case shall be understated or underestimated, it shall be the duty of the assistant assessor of the district to increase the same as he shall deem just and proper: *And provided further*, That gas companies located within the corporate limits of any city or town, whether in the same district or otherwise, or so located as to compete with each other, shall pay the rate of tax imposed by law upon the company having the largest production: *And provided further*, That coal tar and ammoniacal liquor produced in the manufacture of illuminating gas, and the products of the re-distillation of coal tar, and the products of the manufacture of ammoniacal liquor thus produced, shall be exempt from tax.

Certain gas companies may charge tax to consumers until, &c.

Post, p. 474.

Gas for lighting streets, &c., and that made for and used by hotels, to be subject to tax.

Returns understated may be increased.

Rate of tax when companies compete with each other.

Coal tar, &c. exempt.

Illuminating, lubricating, or other mineral oils, the product of crude petroleum.

What to be deemed refined illuminating oil.

Who to be deemed and taxed as manufacturer of illuminating oil.

On illuminating, lubricating, or other mineral oils, marking not less than thirty-six nor more than fifty-nine degrees Baumé's hydrometer, the product of the distillation, re-distillation, or refining of crude petroleum, twenty cents per gallon; and all such oils between the specific gravity, by Baumé's test, of thirty-six and fifty-nine degrees, inclusive, shall be deemed refined illuminating oil; and any person or persons who, for the purpose of sale or consumption, shall mix any of the heavier paraffine oils with such illuminating oils, or with naphtha, or either one with the other, shall be deemed manufacturers of illuminating oil, and taxed as such; and said oil thus mixed, either with or without further distillation,

shall be subject to a tax of twenty cents per gallon if, after said mixing or distillation, the product marks, by Baumé's hydrometer, between said points of thirty-six and fifty-nine degrees, inclusive. Tax.

On illuminating, lubricating, or other mineral oils, marking not less than thirty-six nor more than fifty-nine degrees Baumé's hydrometer, the exclusive product of the refining of crude oil produced by a single distillation of coal, shale, asphaltum, peat, or other bituminous substances, not otherwise provided for, ten cents per gallon. Illuminating, &c. oils, the product of the refining of crude oil.

On oil, naphtha, benzine, benzole, or gasoline, marking more than fifty-nine degrees Baumé's hydrometer, the product of the distillation, re-distillation, or refining of crude petroleum, or of crude oil produced by a single distillation of coal, shale, peat, asphaltum, or other bituminous substances, a tax of ten cents per gallon: *Provided*, That distillers and refiners of illuminating, lubricating, or other mineral oil, naphtha, benzine, benzole, or gasoline, shall be subject to all the provisions of law applicable to distillers of spirits, with regard to special taxes, bonds, returns, assessments, removing to and withdrawing from warehouses, liens, penalties, forfeitures, drawbacks, and all other provisions designed for the purpose of ascertaining the quantity distilled, and securing the payment of taxes, so far as the same may, in the judgment of the commissioner of internal revenue, and under regulations prescribed by him, be deemed necessary for that purpose: *And provided further*, That distillers and refiners of coal or mineral oil, whose product shall not exceed twenty-five barrels per day, on a monthly average, shall not be required to make returns oftener than once in thirty days. Oil, naphtha, benzine, benzoline, or gasoline. Distillers, &c. of mineral oil, &c. to be subject to all laws applicable to distillers of spirits, so far as deemed necessary by the commissioner. Certain distillers not to make returns oftener than once in thirty days.

On spirits of turpentine, ten cents per gallon. Spirits of turpentine.

On coffee, roasted or ground, on all ground spices and dry mustard, and upon all articles intended for use as substitutes for or as adulterations of coffee, spices, or mustard, and upon all compounds and mixtures prepared for sale, or intended for use and sale as coffee, spices, or mustard, or as substitutes therefor, one cent per pound: *Provided*, That the exemption of one thousand dollars in annual value of product manufactured shall not apply to any of the above-specified articles mentioned in this paragraph. Coffee, ground spices, and dry mustard, and all substitutes therefor. Proviso.

On molasses produced from the sugar-cane, and not from sorghum or imphee, a tax of three cents per gallon. Molasses.

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

On sugars not above number twelve Dutch standard in color, produced from the sugar-cane and not from sorghum or imphee, other than those produced by the refiner, a tax of one cent per pound. Sugars not above number 12; *Post*, p. 474.

On sugars above number twelve and not above number eighteen Dutch standard in color, produced directly from the sugar-cane and not from sorghum or imphee, a tax of one and a half cent per pound. above number 12, and not above number 18;

On sugar above number eighteen Dutch standard in color, produced directly from the sugar-cane and not from sorghum or imphee, a tax of two cents per pound. above number 18.

On the gross amount of the sales of sugar refiners, including all the products of their manufactories or refineries, a tax of two and one half of one per centum ad valorem: *Provided*, That every person shall be regarded as a sugar refiner, and pay the taxes required by law, whose business it is to advance the quality and value of sugar upon which a tax or duty has been paid, by melting and recrystallization, or by liquoring, claying, or other washing process, or by any other chemical or mechanical means, or who shall by boiling or other process advance the quality or value of molasses, concentrated molasses, or melado, upon which a tax or duty has been paid. Gross amounts of sales of sugar refiners. Who are sugar refiners. *Post*, p. 474.

On sugar candy and all confectionery made wholly or in part of sugar, Sugar candy

and confectionery.

valued at not exceeding twenty cents per pound, including the tax, a tax of two cents per pound; exceeding twenty and not exceeding forty cents per pound, including the tax, a tax of four cents per pound: when exceeding forty cents per pound, including the tax, or sold by the box, package, or otherwise than by the pound, a tax of ten per centum ad valorem.

Chocolate and cocoa.

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

Gun cotton.

On gun cotton, a tax of five per centum ad valorem.

Gunpowder and all explosive substances, &c.

Post, p. 474.

On gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, not otherwise provided for, when valued at thirty-eight cents per pound or less, including the tax, a tax of five per centum ad valorem; and when valued at above thirty-eight cents per pound, including the tax, a tax of ten cents per pound.

Varnish or japan.

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

Glue and gelatine.

On glue and gelatine of all descriptions, in the solid state, a tax of one cent per pound.

Glue and cement.

On glue and cement, made wholly or in part of glue, sold in the liquid state, a tax of forty cents per gallon.

Pins.

On pins, solid head or other, a tax of five per centum ad valorem.

Photographs, ambrotypes, &c.

On photographs, ambrotypes, daguerreotypes, or other pictures taken by the action of light, and not hereinafter exempted from tax, a tax of five per centum ad valorem.

Wood screws.

Post, p. 474.

On screws, commonly called wood screws, a tax of ten per centum ad valorem.

Clocks and timepieces.

On clocks and timepieces, and on clock movements, when sold without being cased, a tax of five per centum ad valorem.

Soaps valued at above three cents a pound.

On all soaps valued at above three cents per pound, not perfumed, and on salt-water soap made of cocoa-nut oil, a tax of five mills per pound.

Perfumed soaps.

On all perfumed soaps, a tax of three cents per pound.

Uncompounded chemical productions.

On all uncompounded chemical productions not otherwise provided for, a tax of five per centum ad valorem.

Essential oils.

On essential oils of all descriptions, a tax of five per centum ad valorem.

Furniture and other articles of wood.

When tax to be only on increased value.

On all furniture, or other articles made of wood, sold in the rough or unfinished, not otherwise provided for, a tax of five per centum ad valorem: *Provided*, That all furniture, or other articles made of wood, previously assessed, and a tax paid thereon, shall be assessed a tax of five per centum ad valorem upon the increased value only thereof when sold in a finished condition.

Salt.

On salt, a tax of three cents per one hundred pounds.

Scales, pumps, &c.

On scales, pumps, garden engines, and hydraulic rams, a tax of three per centum ad valorem.

Tin-ware.

On tin ware of all descriptions, not otherwise provided for, a tax of five per centum ad valorem.

Iron, advanced beyond muck-bar, &c.

Ton to be 2000 pounds.

On all iron not otherwise provided for, advanced beyond muck-bar, blooms, slabs, or loops, and not advanced beyond bars, and band, hoop, and sheet iron not thinner than number eighteen wire-gauge, and plate iron not less than one eighth of an inch in thickness, a tax of three dollars per ton: *Provided*, That a ton shall, for all the purposes of this act, be deemed and taken to be two thousand pounds.

Band, hoop, and sheet iron.

When from iron on which tax has been paid.

On band, hoop, and sheet iron, thinner than number eighteen wire-gauge, plate iron less than one-eighth of an inch in thickness, and cut nails and spikes, not including nails, tacks, brads, or finishing nails, usually put up and sold in papers, whether in papers or otherwise, a tax of five dollars per ton: *Provided*, That rods, bands, hoops, sheets, plates, spikes, and nails, not including such as are usually put up in papers as before mentioned, manufactured from iron upon which the tax of three dollars has been levied and paid, shall be subject only to a tax of two dollars per ton in addition thereto, anything in this act to the contrary notwithstanding.

Steel.

On steel made directly from muck-bar, blooms, slabs, or loops, a tax of three dollars per ton.

Stoves and hollow ware.

On stoves, and hollow ware in all conditions, whether rough, tinned, or enamelled, and castings of iron, not otherwise provided for, a tax of three dollars per ton.

Wrought iron tubes.

On tubes made of wrought iron, a tax of five dollars per ton.

Steam, locomotive, and marine engines, and railroad cars.

Tax paid on materials to be deducted.

On steam, locomotive, and marine engines, including the boilers, and on railroad cars, a tax of five per centum ad valorem: *Provided*, That when the boilers, tubes, wheels, tire[s], axles, bells, shafts, cranks, wrists, or head-lights of such engines or cars shall have been once assessed, and a tax previously paid thereon, the amount so paid shall be deducted from the taxes on the finished engine or cars.

Boilers, tanks, stills, tools, machines, &c.

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

Iron railings, gates, &c.

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

Copper, &c. tubes, sheet lead, &c.

On copper and brass tubes, nails, or rivets, sheet lead, and lead pipes and shot, a tax of five per centum ad valorem.

Goat, &c. skins.

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

Post, p. 474.

Tax when to be only on increased value.

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

Patent, enamelled, and japanned leather.

Proviso.

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

Oil-dressed leather.

On oil-dressed leather, a tax of five per centum ad valorem.

Leather.

On leather of all descriptions, tanned or partially tanned, in the rough, a tax of five per centum ad valorem.

Post, p. 474.

Tax when only on increased value.

On leather of all descriptions, curried or finished, a tax of five per centum ad valorem: *Provided*, That all leather in the rough upon which duties or taxes have been actually paid, shall be assessed on the increased value only when curried or finished.

Wine not made from grapes, &c.

On all liquors known or denominated as wine, not made from grapes, currants, *rhubarb* [rhubarb], or berries, produced by being rectified or mixed with other spirits, or into which any matter whatever may be infused to be sold as wine, or by any other name, and not otherwise provided for in this act, a tax of fifty cents per gallon: *Provided*, That the return, assessment, collection, and the time of collection of the taxes on such wines shall be subject to the regulations of the commissioner of internal revenue. And any person who shall willingly and knowingly sell or offer for sale any such wine made after the passage of this act, upon which the tax herein imposed has not been paid, or which has been fraudulently evaded, shall, upon conviction thereof, be subject to a fine of five hundred dollars or to imprisonment not exceeding two years at the discretion of the court.

Returns, collections, &c.

Penalty for knowingly selling, &c. such wine, when tax has not been paid.

Cloth and textile, knitted or felted fabrics.

On cloth and all textile or knitted or felted articles or fabrics of cotton, wool, or other materials, before the same has been dyed, printed, or bleached, and on all cloth painted, enamelled, shirred, tarred, varnished, or oiled, a tax of five per centum ad valorem.

Post, p. 475.

Thread and twine.

On thread and twine, a tax of five per centum ad valorem.

Clothing, hats, bonnets, hoop-skirts.

Parts of clothing.

On articles of clothing manufactured or produced for sale by weaving, knitting, or felting; on silk hats, bonnets, and hoop-skirts; on articles manufactured or produced for sale as constituent parts of clothing, or for trimming or ornamenting the same, and on articles of wearing apparel

India rubber, fur, &c.

manufactured or produced for sale from India-rubber, gutta-percha, or from fur, or fur skins dressed with the fur on, a tax of five per centum ad valorem: *Provided*, That on all articles made of fur, the value of which shall not exceed twenty dollars, a tax of two per centum only shall be paid.

Post, p. 474.

Proviso.

Boots, shoes, and shoe-strings.

On boots, shoes, and shoe-strings, a tax of two per centum ad valorem; to be paid by every person making, manufacturing, or producing for sale boots or shoes, or furnishing the materials or any part thereof, and employing others to make, manufacture, or produce them: *Provided*, That any boot or shoemaker making boots or shoes to order as custom work only, and not for general sale, and whose work, exclusive of the materials, does not exceed annually in value one thousand dollars, shall be exempt from this tax.

Post, p. 474.

What boot, &c. makers to be exempt.

Clothing, gloves, caps, felt hats, &c.

On clothing, gloves, mittens, moccasins, caps, felt hats, and other articles of dress for the wear of men, women, and children, not otherwise assessed and taxed, a tax of two per centum ad valorem, to be paid by every person making, manufacturing, or producing for sale clothing, gloves, mittens, moccasins, caps, felt hats, and other articles of dress, or furnishing the materials or any part thereof, and employing others to make, manufacture or produce them: *Provided*, That any tailor, or any maker of gloves, mittens, moccasins, caps, felt hats, or other articles of dress to order as custom work only, and not for general sale, and whose work, exclusive of the materials, does not exceed annually in value one thousand dollars, shall be exempt from this tax; and articles of dress made or trimmed by milliners or dressmakers for the wear of women and children shall also be exempt from this tax: *Provided*, That the branching into sprays, branches, or wreaths of artificial flowers, on which an impost or internal tax has already been paid, shall not be considered a manufacture within the meaning of this act.

Post, p. 474.

Certain custom work not to be taxed.

Certain work not to be deemed a manufacture.

Paper.

On paper not otherwise herein provided for, a tax of three per centum ad valorem.

Manufactures of cotton, wool, silk, &c., not otherwise provided for.

On all manufactures not otherwise provided for, of cotton, wool, silk, worsted, hemp, jute, india-rubber, gutta-percha, wood, 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, a tax of five per centum ad valorem: *Provided*, That on all cloths or articles dyed, printed, or bleached, on which a tax or duty shall have been paid before the same were so dyed, printed, or bleached, the said tax of five per centum shall be assessed only upon the increased value thereof: *And provided further*, That any cloth or fabrics or articles as aforesaid, when made of thread, yarn, or warps, imported, or upon which an internal tax shall have been assessed and paid, shall be assessed and pay a tax on the increased value only thereof; and when made wholly by the same manufacturer, shall be subject to a tax only of five per centum ad valorem: *And provided further*, That brown earthen and common or gray stoneware shall be subject to a tax of two and one half per cent ad valorem, and no more.

When tax to be only on increased value.

Brown earthen and common stone ware.

Diamonds, jewelry, &c.

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

When imported, &c. and reset, tax to be only on value of settings.

Bullion.

On bullion in lump, ingot, bar, or otherwise, a tax of one half of one per centum ad valorem, to be paid by the assayer of the same, who shall stamp the product of the assay as the commissioner of internal revenue, under the direction of the Secretary of the Treasury, may prescribe by general regulations. And all sales, transfers, exchanges, transportation, and exportation of gold or silver assayed at any mint of the United States, or by any private assayer, unless stamped as prescribed by general regula-

Product of assay to be stamped.

Sales, transfers, &c. of gold or silver assayed,

tions, as aforesaid, are hereby declared unlawful; and every person or corporation who shall sell, transfer, transport, exchange, export, or deal in the same, shall be subject to a penalty of one thousand dollars for each offence, and to a fine not exceeding that sum, and to imprisonment for a term not exceeding two years nor less than six months. No jeweler, worker or artificer in gold or silver shall use either of those metals except it shall have first been stamped as aforesaid, as required by this act. No person or corporation shall export or cause to be exported from the United States any gold or silver in its natural state, not coined, assayed, or stamped, as aforesaid; and for every violation of this paragraph every offender shall be subject to the penalties herein provided: *Provided*, That nothing herein contained shall apply to the reworking of old gold or silver in lump, ingot, or bar, as aforesaid.

unlawful, unless stamped.

Penalty for such sale, &c.

Gold and silver, unless stamped, not to be used or exported.

Penalty.

Proviso.

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

Snuff.

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

Manufactured tobacco.

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

Tobacco twisted by hand, &c.

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

Fine-cut chewing tobacco, &c.

On smoking tobacco, sweetened, stemmed, or butted, a tax of forty cents per pound.

Smoking tobacco.

On smoking tobacco of all kinds, not sweetened, nor stemmed, nor butted, including that made of stems, or in part of stems, and imitations thereof, a tax of fifteen cents per pound.

On cigarettes, or small cigars, made of tobacco enclosed in a wrapper, or binder, and not over three and a half inches in length, and on cigars made with twisted heads, and on cheroots, and on cigars known as short-sixes, the market value of which is not over eight dollars per thousand, a tax of two dollars per thousand.

Cigarettes.

Post, p. 474.

Cheroots, &c., the market value of which is not over $8 per 1000;

On all cheroots, cigarettes, and cigars, the market value of which is over eight dollars and not over twelve dollars per thousand, a tax of four dollars per thousand.

over $8, and not over $12;

On all cheroots, cigarettes, and cigars, the market value of which is over twelve dollars per thousand, a tax of four dollars per thousand, and in addition thereto twenty per centum ad valorem on the market value thereof. And the commissioner of internal revenue, with the approval of the Secretary of the Treasury, may prescribe such regulations for the inspection and valuation of cigars, cheroots, and cigarettes, and the collection of the tax thereon, as shall, in his judgment, be most effective for the prevention of inequalities and frauds in the payment of such tax. And, in addition to other regulations, it shall be the duty of the inspector or assessor who appraises any cigars, cigarettes, or cheroots to examine the manufacturer thereof or his agent under oath, which oath shall be administered by the inspecting and appraising officer, and reduced to writing, and signed by such manufacturer or his agent, with a view to ascertaining whether such manufacturer has any interest, direct or indirect, in any sale that has been made, or any resale to be made of said cigars, cigarettes, or cheroots, by the concealment of which he seeks to obtain a false, fraudulent, or deceptive appraisement.

over $12.

Commissioner to make rules for the inspection, &c. of cigars, cheroots, &c.

Manufacturer &c. to be examined upon oath, and with what view.

That section ninety-eight be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That there shall be levied and collected and paid monthly on all sales of real estate, goods, wares, merchandise, articles, or things at auction, including all sales of

Section 98.

Auction sales.

stocks, bonds, and other securities, a duty of one tenth of one per centum on the gross amount of such sales: *Provided*, That no tax shall be levied under the provisions of this section upon any sales by or for judicial or executive officers making auction sales by virtue of a judgment or decree of any court, nor to public sales made by guardians, executors, or administrators.

No tax on certain auction sales.

Section 99.

That section ninety-nine be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That there shall be paid on all sales made by brokers, banks or bankers, whether made for the benefit of others or on their own account, the following taxes, that is to say: Upon all sales and contracts for the sale of stocks, bonds, gold and silver bullion and coin, promissory notes or other securities, a tax at the rate of one cent for every hundred dollars of the amount of such sales or contracts; and on all sales and contracts for sale negotiated and made by any person, firm or company not paying a special tax as a broker, bank or banker, of any gold or silver bullion, coin, promissory notes, stocks, bonds, or other securities, not his or their own property, there shall be paid a tax at the rate of five cents for every hundred dollars of the amount of such sales or contracts; and on every sale and contract for sale, as aforesaid, there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale or contract, on which there shall be affixed a lawful stamp or stamps in value equal to the amount of tax on such sale, to be determined by the rates of tax before mentioned; and in computing the amount of the stamp tax in any case herein provided for, any fractional part of one hundred dollars of value or amount on which tax is computed shall be accounted at one hundred dollars. And every bill or memorandum of sale, or contract of sale, before mentioned, shall show the date thereof, the name of the seller, the amount of the sale or contract, and the matter or thing to which it refers. And any person or persons liable to pay the tax as herein provided, or any one who acts in the matter as agent or broker for such person or persons, who shall make any such sale or contract, or who shall, in pursuance of any sale or contract, deliver or receive any stocks, bonds, bullion, coin, promissory notes, or other securities, without a bill or memorandum thereof as herein required, or who shall deliver or receive such bill or memorandum without having the proper stamps affixed thereto, shall forfeit and pay to the United States a penalty of five hundred dollars for each and every offence where the tax so evaded, or attempted to be evaded, does not exceed one hundred dollars, and a penalty of one thousand dollars when such tax shall exceed one hundred dollars, which may be recovered with costs in any court of the United States of competent jurisdiction, at any time within one year after the liability to such penalty shall have been incurred; and the penalty recovered shall be awarded and distributed by the court between the United States and the informer, if there be any, as provided by law, who, in the judgment of the court, shall have first given the information of the violation of the law for which recovery is had: *Provided*, That where it shall appear that the omission to affix the proper stamp was not with intent to evade the provisions of this section, said penalty shall not be incurred. And the provisions of law in relation to stamp duties in schedule B of this act shall apply to the stamp taxes herein imposed upon sales and contracts of sales made by brokers, banks or bankers, and others as aforesaid. And there shall be paid monthly on all sales by commercial brokers of any goods, wares, or merchandise, a tax of one twentieth of one per centum upon the amount of such sales; and on or before the tenth day of each month, every commercial broker shall make a list or return to the assistant assessor of the district of the gross amount of such sales as aforesaid for the preceding month, in form and manner as may be prescribed by the commissioner of internal revenue: *Provided*,

Sales and contracts for sale by brokers, banks, or bankers.

Rate of tax.

Rate for sales by those not paying a special tax.

Memorandum of sales, &c. to be given, and proper stamps placed thereon.

Fractional part of $100 to be accounted $100.

Memorandum to show what.

Penalty for selling, &c. or delivering, or receiving stocks, &c. without a memorandum;

for delivering or receiving memorandum without stamps;

how to be recovered.

Suit to be brought within one year.

Penalty recovered, how distributed.

Penalty not to be incurred where there was no intent to evade the law.

Law in relation to stamp duties to apply hereto.

Monthly tax on sales by commercial brokers.

Monthly returns to be made to assessor.

That in estimating sales of goods, wares, and merchandise for the purposes of this section, any sales made by or through another broker upon which a tax has been paid shall not be estimated and included as sold by the broker for whom the sale was made. In estimating sales, those made by or through another broker not to be included.

That section one hundred be amended by striking out all after the enacting clause, including schedule A, and inserting in lieu thereof the following: That there shall be levied, annually, on every carriage, gold watch, and billiard table, and on all gold or silver plate, the tax or sums of money set down in figures against the same, respectively, or otherwise specified and set forth in schedule A, hereto annexed, to be paid by the person or persons owning, possessing, or keeping the same on the first day in May, in each year, and the same shall be and remain a lien thereon until paid. Section 100. Annual tax on carriages, gold watches, billiard tables, gold or silver plate.

SCHEDULE A. Schedule A.

CARRIAGE, phæton, carryall, rockaway, or other like carriage, and any coach, hackney coach, omnibus, or four-wheeled carriage, the body of which rests upon springs of any description, which may be kept for use, for hire, or for passengers, and which shall not be used exclusively in husbandry or for the transportation of merchandise, valued at exceeding three hundred dollars and not above five hundred dollars each, including harness used therewith, six dollars	$6 00
Carriages of like description, valued above five hundred dollars, each, ten dollars	10 00
ON GOLD WATCHES, composed wholly or in part of gold or gilt, kept for use, valued at one hundred dollars or less, each, one dollar,	1 00
On gold watches, composed wholly or in part of gold or gilt, kept for use, valued at above one hundred dollars, each, two dollars	2 00
BILLIARD TABLES, kept for use, each, ten dollars	10 00

Carriages. Gold watches. Billiard tables.

Provided, That billiard tables kept for hire, and upon which a special tax has been imposed, shall not be required to pay the tax on billiard tables kept for use, as aforesaid, anything herein contained to the contrary notwithstanding.

On plate, of gold, kept for use, per ounce troy, fifty cents	50
On plate, of silver, kept for use, per ounce troy, five cents	05

Gold plate. Silver plate.

Provided, That silver spoons or plate of silver used by one family to an amount not exceeding forty ounces troy belonging to any one person, plate belonging to religious societies, and souvenirs and keepsakes actually given and received as such and not kept for use; also, all premiums awarded as a token of merit by any agricultural society, corporation, or association of persons, for any purpose whatever, shall be exempt from tax. Proviso. Exemption of certain silver plate, &c.

That sections one hundred and one and one hundred and two be, and the same are hereby, repealed. Repeal of sections 101, 102.

That section one hundred and three be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That every person, firm, company, or corporation owning or possessing or having the care or management of any railroad, canal, steamboat, ship, barge, canal-boat, or other vessel, or any stage-coach or other vehicle, except hacks or carriages not running on continuous routes, engaged or employed in the business of transporting passengers for hire, or in transporting the mails of the United States upon contracts made prior to August first, eighteen hundred and sixty-six, shall be subject to and pay a tax of two and one half per cent of the gross receipts from passengers and mails of such railroad, canal, steamboat, ship, barge, canal-boat, or other vessel, or such stage-coach or other vehicle: *Provided*, That the tax hereby imposed shall not be assessed upon receipts for the transportation of persons or mails between the United States and any foreign port; but such tax shall be assessed upon the transportation of persons from a port within the United States through a foreign territory to a port within the United States, and shall be assessed upon and collected from persons, firms, companies, or corporations within the United States, receiving hire or pay for Section 103. Tax on gross receipts from passengers and mails, by railroads, steamboats, coaches, &c. Rate of tax. Tax not to be assessed upon certain receipts for transportation; to be assessed upon other transportation; how assessed and collected.

Repeal of part of section 109.

such transportation of persons or mails; and so much of section one hundred and nine as requires returns to be made of receipts hereby exempted from tax when derived from transporting property for hire is hereby repealed: *Provided also*, That any person or persons, firms, companies, or corporations owning, possessing, or having the care or management of any toll-road, ferry, or bridge, authorized by law to receive toll for the transit of passengers, beasts, carriages, teams, and freight of any description, over such toll-road, ferry, or bridge, shall be subject to and pay a tax of three per cent of the gross amount of all their receipts of every description; but when the gross receipts of any such bridge or toll-road, for and during any term of twelve consecutive calendar months, shall not exceed the amount necessarily expended during said term to keep such bridge or road in repair, no tax shall be assessed upon such receipts during the month next following any such term: *Provided further*, That all such persons, companies, and corporations shall, until the thirtieth day of April, eighteen hundred and sixty-seven, have the right to add the tax imposed hereby to their rates of fare whenever their liability thereto may commence, any limitations which may exist by law or by agreement with any person or company which may have paid or be liable to pay such fare to the contrary notwithstanding. And whenever the addition to any fare shall amount only to the fraction of one cent, any person, or company, liable to the tax of two and a half per centum, may add to such fare one cent in lieu of such fraction; and such person or company shall keep for sale, at convenient points, tickets in packages of twenty and multiples of twenty, to the price of which only an amount equal to the revenue tax shall be added: *And provided further*, That no tax under the foregoing provisions of this section shall be assessed upon any person, firm, company, or corporation, whose gross receipts do not exceed one thousand dollars per annum: *And provided further*, That all boats, barges, and flats not used for carrying passengers, nor propelled by steam or sails, which are floated or towed by tug-boats or horses, and used exclusively for carrying coal, oil, minerals, or agricultural products to market, shall be required hereafter, in lieu of enrolment fees or tonnage tax, to pay an annual special tax, for each and every such boat of a capacity exceeding twenty-five tons, and not exceeding one hundred tons, five dollars; and when exceeding one hundred tons, as aforesaid, shall be required to pay ten dollars; and said tax shall be assessed and collected as other special taxes provided for in this act.

Tax upon gross receipts of toll-roads, ferries, and bridges.

Post, p. 485.

Rate of tax.

Post, p. 475.

Tax not to be assessed, &c. where gross receipts for twelve months do not exceed needful repairs.

Tax may be added to rate of fare until April 30, 1867.

Post, p. 475.

Where the addition is only the fraction of a cent.

Tickets to be sold in packages of 20, &c.

No tax where gross receipts do not exceed $1000 per annum.

Boats, &c. not used for passengers, and not propelled by steam, &c., and used exclusively for carrying coal, &c., to pay an annual special tax.

Rate of tax.

How assessed and collected.

Section 107.

That section one hundred and seven be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That any person, firm, company, or corporation owning or possessing or having the care or management of any telegraphic line by which telegraphic despatches or messages are received or transmitted, shall be subject to and pay a tax of three per centum on the gross amount of all receipts of such person, firm, company, or corporation.

Tax on gross receipts of telegraphic lines.

Rate of tax.

Section 110.

That section one hundred and ten be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That there shall be levied, collected, and paid a tax of one twenty-fourth of one per centum each month upon the average amount of the deposits of money, subject to payment by check or draft, or represented by certificates of deposit or otherwise, whether payable on demand or at some future day, with any person, bank, association, company, or corporation engaged in the business of banking; and a tax of one twenty-fourth of one per centum each month, as aforesaid, upon the capital of any bank, association, company, or corporation, and on the capital employed by any person in the business of banking beyond the average amount invested in United States bonds; and a tax of one twelfth of one per centum each month upon the average amount of circulation issued by any bank, association, corporation, company, or person, including as circulation all certi-

Tax of one twenty-fourth of one per cent on average amount of deposits subject to draft;

upon capital employed in banking;

upon circulation.

fied checks and all notes and other obligations calculated or intended to circulate or to be used as money, but not including that in the vault of the bank, or redeemed and on deposit for said bank; and an additional tax of one sixth of one per centum, each month, upon the average amount of such circulation, issued as aforesaid, beyond the amount of ninety per centum of the capital of any such bank, association, corporation, company, or person. And a true and accurate return of the amount of circulation, of deposit and of capital, as aforesaid, and of the amount of notes of persons, State banks or State banking associations, paid out by them for the previous month, shall be made and rendered monthly by each of such banks, associations, corporations, companies, or persons to the assessor of the district in which any such bank, association, corporation, or company may be located, or in which such person has his place of business, with a declaration annexed thereto, and the oath or affirmation of such person, or of the president or cashier of such bank, association, corporation, or company, in such form and manner as may be prescribed by the commissioner of internal revenue, that the same contains a true and faithful statement of the amounts subject to tax as aforesaid; and for any refusal or neglect to make or to render return and payment, any such bank, association, corporation, company, or person so in default, shall be subject to and pay a penalty of two hundred dollars, besides the additional penalty and forfeitures in other cases provided by law; and the amount of circulation, deposit, capital, and notes of persons, State banks and banking associations paid out, as aforesaid, in default of the proper return, shall be estimated by the assessor or assistant assessor of the district as aforesaid, upon the best information he can obtain; and every such penalty may be recovered for the use of the United States in any court of competent jurisdiction. And in the case of banks with branches, the tax herein provided for shall be assessed upon the circulation of each branch, severally, and the amount of capital of each branch shall be considered to be the amount allotted to such branch; and so much of an act entitled "An act to provide ways and means for the support of the government," approved March three, eighteen hundred and sixty-three, as imposes any tax on banks, their circulation, capital, or deposits, other than is herein provided, is hereby repealed: *Provided*, That this section shall not apply to associations which are taxed under and by virtue of the act "to provide a national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof." And the deposits in associations or companies known as Provident Institutions, Savings Banks, Savings Funds, or Savings Institutions, having no capital stock and doing no other business than receiving deposits to be loaned or invested for the sole benefit of the parties making such deposits, without profit or compensation to the association or company, shall be exempt from tax on so much of their deposits as they have invested in securities of the United States, and on all deposits less than five hundred dollars made in the name of any one person; and the returns required to be made by such Provident Institutions and Savings Banks after July, eighteen hundred and sixty-six, shall be made on the first Monday of January and July of each year, in such form and manner as may be prescribed by the commissioner of internal revenue.

Circulation to include what.

Additional tax on average circulation above 90 per cent of capital.

Return of circulation, deposits, and capital to be made monthly;

to be under oath or affirmation.

Penalty for refusal or neglect to make returns or payment.

In default of returns amount to be estimated.

Penalties, how recovered.

Tax, how assessed upon banks with branches.

Repeal of law, imposing any different tax on banks, &c. 1863, ch. 73. Vol. xii. p. 709.

This section not to apply to national banks. 1864, ch. 106. Vol. xiii. p. 99.

Savings banks to be exempt from tax on deposits invested in United States securities.

Deposits of less than $500 in the name of any one person exempt.

Returns, when to be made.

That section one hundred and eleven be amended by inserting after the words "proprietors, managers, or agents of lotteries," the words: "and all lottery ticket dealers."

Section 111.

Lottery ticket dealers.

That section one hundred and fourteen be amended by inserting after the word "periodically," in the first sentence of said section, the words: or otherwise, or publishing any guide, almanac, catalogue, directory, or any other paper or book.

Section 114.

That section one hundred and sixteen be amended by inserting after the words "on the excess over five thousand dollars," the following: and

Section 116.

Persons out of the United States

and not citizens, to pay on income from business in the United States.

a like tax shall be levied, collected, and paid annually upon the gains, profits, and income of every business, trade, or profession carried on in the United States by persons residing without the United States, not citizens thereof.

Post, p. 478. Section 119. Income tax when due; to last until 1870, and no longer.

That section one hundred and nineteen be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That the taxes on incomes herein imposed shall be levied on the first day of May, and be due and payable on or before the thirtieth day of June, in each year, until and including the year eighteen hundred and seventy, and no longer; and to any sum or sums annually due and unpaid after the thirtieth of June, as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied, in addition thereto, the sum of ten per centum on the amount of duties unpaid, as a penalty, except from the estates of deceased or insolvent persons.

Post, p. 480.

Ten per cent additional to be paid, if, &c.

Section 120.

Tax on dividends of banks, trust companies, savings institutions, and insurance companies. Rate of tax.

That section one hundred and twenty be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That there shall be levied and collected a tax of five per centum on all dividends in scrip or money thereafter declared due, wherever and whenever the same shall be payable, to stockholders, policy holders, or depositors or parties whatsoever, including non-residents, whether citizens or aliens, as part of the earnings, income, or gains of any bank, trust company, savings institution, and of any fire, marine, life, inland insurance company, either stock or mutual, under whatever name or style known or called, in the United States or Territories, whether specially incorporated or existing under general laws, and on all undistributed sums, or sums made or added during the year to their surplus or contingent funds; and said banks, trust companies, savings institutions, and insurance companies shall pay the said tax, and are hereby authorized to deduct and withhold from all payments made on account of any dividends or sums of money that may be due and payable as aforesaid the said tax of five per centum. And a list or return shall be made and rendered to the assessor or assistant assessor on or before the tenth day of the month following that in which any dividends or sums of money become due or payable as aforesaid; and said list or return shall contain a true and faithful account of the amount of taxes as aforesaid; and there shall be annexed thereto a declaration of the president, cashier, or treasurer of the bank, trust company, savings institution, or insurance company, under oath or affirmation in form and manner as may be prescribed by the commissioner of internal revenue, that the same contains a true and faithful account of the taxes as aforesaid. And for any default in the making or rendering of such list or return, with such declaration annexed, the bank, trust company, savings institution, or insurance company making such default, shall forfeit as a penalty the sum of one thousand dollars; and in case of any default in making or rendering said list or return, or of any default in the payment of the tax as required, or any part thereof, the assessment and collection of the tax and penalty shall be in accordance with the general provisions of law in other cases of neglect and refusal: *Provided*, That the tax upon the dividends of life insurance companies shall not be deemed due until such dividends are payable; nor shall the portion of premiums returned by mutual life insurance companies to their policy holders, nor the annual or semi-annual interest allowed or paid to the depositors in savings banks or savings institutions, be considered as dividends.

Same tax on addition to surplus or contingent funds.

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

Return to be made to assessor and tax to be paid within what time; to contain what; how to be verified;

Penalty for default in making return.

In default of return or payment, assessment and collection how to be made.

Tax on dividends of life insurance companies, when due.

What not to be considered dividends in life insurance companies and savings banks.

Section 122.

That section one hundred and twenty-two be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That any railroad, canal, turnpike, canal navigation, or slack-water company, indebted for any money for which bonds or other evidence of indebtedness have been issued, payable in one or more years after date, upon which interest is stipulated to be paid, or coupons representing the

Tax on dividends, and interest on bonds

interest, or any such company that may have declared any dividend in scrip or money due or payable to its stockholders, including non-residents, whether citizens or aliens, as part of the earnings, profits, income, or gains of such company, and all profits of such company carried to the account of any fund, or used for construction, shall be subject to and pay a tax of five per centum on the amount of all such interest, or coupons, dividends, or profits, whenever and wherever the same shall be payable, and to whatsoever party or person the same may be payable, including non-residents, whether citizens or aliens; and said companies are hereby authorized to deduct and withhold from all payments on account of any interest, or coupons, and dividends, due and payable as aforesaid, the tax of five per centum; and the payment of the amount of said tax so deducted from the interest, or coupons, or dividends, and certified by the president or treasurer of said company, shall discharge said company from that amount of the dividend, or interest, or coupon on the bonds or other evidences of their indebtedness so held by any person or party whatever, except where said companies may have contracted otherwise. And a list or return shall be made and rendered to the assessor or assistant assessor on or before the tenth day of the month following that in which said interest, coupons, or dividends become due and payable, and as often as every six months; and said list or return shall contain a true and faithful account of the amount of tax, and there shall be annexed thereto a declaration of the president or treasurer of the company, under oath or affirmation in form and manner as may be prescribed by the commissioner of internal revenue, that the same contains a true and faithful account of said tax. And for any default in making or rendering such list or return, with the declaration annexed, or of the payment of the tax as aforesaid, the company making such default shall forfeit as a penalty the sum of one thousand dollars; and in case of any default in making or rendering said list or return, or of the payment of the tax or any part thereof, as aforesaid, the assessment and collection of the tax and penalty shall be made according to the provisions of law in other cases of neglect or refusal.

of railroad, canal, turnpike, canal navigation, and slack-water companies.

Rate of tax.

Companies to withhold tax from all payments.

Payment to discharge companies of all indebtedness.

Return, when to be made to assessor, and tax paid;

to state what, and how verified.

Penalty for default in making return or payment;

in such case assessment and collection to be according to general provisions.

That section one hundred and twenty-two be further amended by adding thereto the following proviso: *Provided*, That whenever any of the companies mentioned in this section shall be unable to pay the interest on their indebtedness, and shall in fact fail to pay such interest, *that* in such cases the tax levied by this section shall not be paid to the United States until said company resume the payment of interest on their indebtedness.

When such companies are unable to pay, and fail to pay interest on their debt, tax not to be paid until, &c.

That section one hundred and twenty-three be amended by striking out all after the enacting clause and inserting in lieu thereof the following. That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval, or other employment or service of the United States, including senators and representatives and delegates in Congress, when exceeding the rate of six hundred dollars per annum, a tax of five per centum on the excess above the said six hundred dollars, and a tax of ten per cent on the excess over five thousand dollars; and it shall be the duty of all paymasters and all disbursing officers, under the government of the United States, or persons in the employ thereof, when making any payment to any officers or persons as aforesaid, or upon settling and adjusting the accounts of such officers or persons, to deduct and withhold the aforesaid tax, and they 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 tax; and the pay-roll, receipts, or account of officers or persons paying such tax, as aforesaid, shall be made to exhibit the fact of such payment. And it shall be the duty of the several auditors of the Treasury Department, when auditing the

Section 123.

Post, p. 480.

Tax on the income of those in the civil, military, or naval service of the United States.

Rate of tax.

Amount to be deducted.

Certificate to be made and sent to office of commissioner.

Post, p. 480.

Pay-roll to show such payment.

Auditors, in

auditing accounts of paymasters, &c. to require proof that taxes have been deducted and paid over.

accounts of any paymaster or disbursing officer, or any officer withholding his salary from moneys received by him, or when settling or adjusting the accounts of any such officer, to require evidence that the taxes mentioned in this section have been deducted and paid over to the commissioner of internal revenue, or other officer authorized to receive the same: *Provided*, That payments of prize money shall be regarded as income from salaries, and the tax thereon shall be adjusted and collected in like manner: *Provided further*, That this section shall not apply to payments made to mechanics or laborers employed upon public works.

Payments of prize money to be deemed income from salaries; but not payments to laborers, &c.

Section 124.

Legacy, &c. to minor child, unless over $1000, to be exempt from tax; if over $1000, excess only to be taxed.

That section one hundred and twenty-four be amended by adding thereto the following additional proviso: *Provided further*, That any legacy or share of personal property passing as aforesaid to a minor child of the person who died possessed as aforesaid shall be exempt from taxation under this section, unless such legacy or share shall exceed the sum of one thousand dollars, in which case the excess only above that sum shall be liable to such taxation.

Section 125.

When tax on legacies, &c. is due.

That section one hundred and twenty-five be amended by inserting after the words "that the tax or duty aforesaid," the following: "shall be due and payable whenever the party interested in such legacy or distributive share or property or interest aforesaid shall become entitled to the possession or enjoyment thereof, or to the beneficial interest in the profits accruing therefrom, and the same"; and by inserting after the words "United States," in the first sentence of said section, the words: "And every administrator, executor, or trustee, having in charge or trust any legacy or distributive share, as aforesaid, shall give notice thereof in writing to the assessor or assistant assessor of the district where the deceased grantor or bargainer last resided, within thirty days after he shall have taken charge of such trust;" and by inserting after the words "shall make out such lists and valuation as in other cases of neglect or refusal, and shall assess the duty thereon," the words: "And in case of wilful neglect, refusal, or false statement by such executor, administrator, or trustee, as aforesaid, he shall be liable to a penalty of not exceeding one thousand dollars, to be recovered with costs of suit." Any tax paid under the provisions of sections one hundred and twenty-four and one hundred and twenty-five shall be deducted from the particular legacy or distributive share on account of which the same is charged.

Executors, &c. to give notice to assessors, &c.

Penalty for neglect, &c.

Tax to be deducted from particular legacy.

Section 137.

That section one hundred and thirty-seven be amended by inserting after the words "imposed by this act," the words: "shall be assessed in the collection district where the estate is situate, and."

Section 138.

Persons having in trust, &c. any disposition of real estate subject to tax, to notify assessor.

That section one hundred and thirty-eight be amended by adding thereto the words: "And every such person having in charge or trust any disposition of real estate or interest therein, subject to tax under this act, shall give notice thereof in writing to the assessor or assistant assessor of the district where the estate is situate, within thirty days from the time when he shall have taken charge of such trust, and prior to any distribution of said real estate, together with a description and value thereof, and the names of the persons interested therein; and for wilful neglect or refusal so to do, shall be liable to a penalty of not exceeding five hundred dollars, to be recovered with costs of suit."

Penalty for wilful neglect, &c.

Section 145.

That section one hundred and forty-five be amended by inserting after the word "years" the words: "from the time when such tax shall have become due and payable."

Section 147.

Persons liable to pay tax for succession to give notice to assessor, and render a true account in thirty days.

That section one hundred and forty-seven be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That any person liable to pay a tax in respect to any succession shall give notice to the assessor or assistant assessor of his liability to such tax within thirty days from the time when he shall become entitled in possession to such succession or to the receipt of the income and profits thereof, and shall at the same time deliver to the assessor or assistant assessor

a full and true account of said succession for the tax whereon he shall be accountable, and of the value of the real estate involved, and of the deductions claimed by him, together with the names of the successor and predecessor and their relation to each other, and all such other particulars as shall be necessary or proper for enabling the assessor or assistant assessor fully and correctly to ascertain the taxes due; and the assessor or assistant assessor, if satisfied with such account and estimate as originally delivered, or with any amendments that may be made therein upon his requisition, may assess the succession tax on the footing of such account and estimate; but it shall be lawful for the assessor or assistant assessor, if dissatisfied with such account, or if no account and estimate shall be delivered to him, to assess the tax on the best information he can obtain, subject to appeal as hereinafter provided; and if the tax so assessed shall exceed the tax assessable according to the return made to the assessor or assistant assessor, and with which he shall have been dissatisfied, or if no account and estimate has been delivered, and if no appeal shall be taken against such assessment, then it shall be in the discretion of the assessor, having regard to the merits of each case, to assess the whole or any part of the expenses incident to the taking of such assessment, in addition to such tax; and if there shall be an appeal against such last-mentioned assessment, then the payment of such expenses shall be in the discretion of the commissioner of internal revenue.

Assessor, &c. may assess tax on such account, &c.

If no account is given, or assessor is dissatisfied, tax how assessed.

Appeal.

Expenses.

That section one hundred and forty-eight be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That if any person required to give any such notice or deliver such account, as aforesaid, shall wilfully neglect to do so within the time required by law, he shall be liable to pay the United States a sum equal to ten per centum upon the amount of tax payable by him; and if any person liable to pay any tax in respect of his succession shall, after such tax shall have been finally ascertained, wilfully neglect to do so within ten days after being notified, he shall also be liable to pay to the United States a sum equal to ten per centum upon the amount of tax so unpaid, at the same time and in the same manner as the tax to be collected.

Section 148.

Penalty for wilful neglect to give notice and deliver account;

and to pay tax.

That section one hundred and fifty be, and the same is hereby, repealed.

Repeal of section 150.

That section one hundred and fifty-two be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That it shall not be lawful to record any instrument, document, or paper required by law to be stamped, unless a stamp or stamps of the proper amount shall have been affixed, and cancelled in the manner required by law; and the record of any such instrument, upon which the proper stamp or stamps aforesaid shall not have been affixed and cancelled as aforesaid, shall be utterly void, and shall not be used in evidence.

Section 152.

No instrument, &c., required to be stamped, to be recorded unless stamped.

Record void.

That section one hundred and fifty-four be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That all official instruments, documents, and papers issued by the officers of the United States government, or by the officers of any State, county, town, or other municipal corporation, shall be, and hereby are, exempt from taxation: *Provided*, That it is the intent hereby to exempt from liability to taxation such State, county, town, or other municipal corporation, in the exercise only of functions strictly belonging to them in their ordinary governmental and municipal capacity.

Section 154.

Official instruments, &c. issued by officers of the United States, or of any State, county, town, &c. to be exempt from tax.

That section one hundred and fifty-five be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument, which shall have be [en] provided, or may hereafter be provided, made, or used in pursuance of this

Section 155.

Penalty for forging or counterfeiting any stamp, die, &c.

Penalty for forging any stamp upon any paper, &c. or stamping, &c. with intent to defraud;

for knowingly uttering or selling paper, &c. with forged stamp;

for knowingly using or permitting the use of forged stamp;

for fraudulently removing stamp, or impression of stamp, from paper, &c.;

for fraudulently using, &c. stamp, cut, &c. from any other paper required to be stamped;

for wilfully removing or altering the cancelling of a stamp, &c.;

for knowingly buying or selling, or having in possession washed, &c. stamps.

Forfeiture.

Fine or imprisonment, or both.

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, die, plate, or other instrument, 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, die, plate, or other instrument, or part of any stamp, die, plate, or other instrument, as aforesaid, with intent to defraud the United States of any of the taxes hereby imposed, or any part thereof; or if any person shall utter, or sell, or expose to sale, any vellum, parchment, paper, article, or thing, having thereupon the impression of any such counterfeited stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same to be forged, counterfeited, or resembled; or if any person shall knowingly use or permit the use of any stamp, die, plate, or other instrument, which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or remove, or cause or procure to be cut, torn, or removed, the impression of any stamp, die, plate, or other instrument, 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 taxes imposed by law; or if any person shall fraudulently use, join, fix, or place, or cause to be used, joined, fixed, or placed, to, with, or upon any vellum, parchment, paper, or any instrument or writing charged or chargeable with any of the taxes hereby imposed, any adhesive stamp, or the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of law, and which shall have been cut, torn, or removed from any other vellum, parchment, or paper, or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall wilfully remove or cause to be removed, alter or cause to be altered, the cancelling or defacing marks on any adhesive stamp, with intent to use the same, or to cause the use of the same after it shall have been once used, or shall knowingly or wilfully sell or buy such washed or restored stamps, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for the further use thereof; or if any person shall knowingly and without lawful excuse (the proof whereof shall lie on the person accused) have in his possession any washed, restored, or altered stamps, which have been removed from any vellum, parchment, paper, instrument, or writing, 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, on conviction thereof, forfeit the said counterfeit stamps and the articles upon which they are placed, and be punished by fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court.

Section 158.

Persons making, issuing, receiving, or paying, &c. any instrument, note, &c. required to be stamped, without having thereon a stamp cancelled, with intent to evade the law, to forfeit $50, and instrument, &c. to be void.

That section one hundred and fifty-eight be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That any person or persons who shall make, sign, or issue, or who shall cause to be made, signed, or issued, any instrument, document, or paper of any kind or description whatsoever, or shall accept, negotiate, or pay, or cause to be accepted, negotiated, or paid, any bill of exchange, draft, or order, or promissory note for the payment of money, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the tax chargeable thereon, and cancelled in the manner required by law, with intent to evade the provisions of this act, shall, for every such offence, forfeit the sum of fifty dollars, and such instrument, document, or paper, bill, draft, order, or note, not being stamped according to law, shall be

deemed invalid and of no effect: *Provided*, That the title of a purchaser of land by deed duly stamped shall not be defeated or affected by the want of a proper stamp on any deed conveying said land by any person from, through, or under whom his grantor claims or holds title: *And provided further*, That hereafter, in all cases where the party has not affixed to any instrument the stamp required by law thereon, at the time of making or issuing the said instrument, and he or they, or any party having an interest therein, shall be subsequently desirous of affixing such stamp to said instrument, or if said instrument be lost, to a copy thereof, he or they shall appear before the collector of the revenue of the proper district, who shall, upon the payment of the price of the proper stamp required by law, and of a penalty of fifty dollars, and where the whole amount of the tax denoted by the stamp required shall exceed the sum of fifty dollars, on payment also of interest, at the rate of six per centum on said tax from the day on which such stamp ought to have been affixed, affix the proper stamp to such instrument or copy, and note upon the margin thereof the date of his so doing, and the fact that such penalty has been paid; and the same shall thereupon be deemed and held to be as valid, to all intents and purposes, as if stamped when made or issued: *And provided further*, That where it shall appear to said collector, upon oath or otherwise, to his satisfaction that any such instrument has not been duly stamped at the time of making or issuing the same, by reason of accident, mistake, inadvertence, or urgent necessity, and without any wilful design to defraud the United States of the stamp, or to evade or delay the payment thereof, then and in such case, if such instrument, or, if the original be lost, a copy thereof duly certified by the officer having charge of any records in which such original is required to be recorded, or otherwise duly proven to the satisfaction of the collector, shall, within twelve calendar months after the first day of August, eighteen hundred and sixty-six, or within twelve calendar months after the making or issuing thereof, be brought to the said collector of revenue to be stamped, and the stamp tax chargeable thereon shall be paid, it shall be lawful for the said collector to remit the penalty aforesaid, and to cause such instrument to be duly stamped. And when the original instrument, or a certified or duly proved copy thereof, as aforesaid, duly stamped so as to entitle the same to be recorded, shall be presented to the clerk, register, recorder, or other officer having charge of the original record, it shall be lawful for such officer, upon the payment of the fee legally chargeable for the recording thereof, to make a new record thereof, or to note upon the original record the fact that the error or omission in the stamping of said original instrument has been corrected pursuant to law; and the original instrument or such certified copy or the record thereof may be used in all courts and places in the same manner and with like effect as if the instrument had been originally stamped: *And provided further*, That in all cases where the party has not affixed the stamp required by law upon any instrument made, signed, or issued, at a time when and at a place where no collection district was established, it shall be lawful for him or them, or any party having an interest therein, to affix the proper stamp thereto, or if the original be lost, to a copy thereof; and the instrument or copy to which the proper stamp has been thus affixed prior to the first day of January, one thousand eight hundred and sixty-seven, and the record thereof, shall be as valid, to all intents and purposes, as if stamped by the collector in the manner hereinbefore provided. But no right acquired in good faith before the stamping of such instrument or copy thereof, and the recording thereof, as herein provided, if such record be required by law, shall in any manner be affected by such stamping as aforesaid.

Title to land not affected, if, &c.

If stamp is not put on instrument when made, how it may be placed thereon afterward, or upon a copy, if original is lost.

Proceedings where instrument was not duly stamped by accident, &c.

May be recorded.

If instrument not having stamp was made when and where there was no collection district, stamp may be affixed before January 1, 1867.

Intervening bona fide rights not affected.

That section one hundred and sixty-three be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That hereafter no deed, instrument, document, writing, or paper, required

Section 163. No deed, &c. required to be

stamped, to be hereafter admitted in evidence, until proper stamps are affixed.

by law to be stamped, which has been signed or issued without being duly stamped, or with a deficient stamp, nor any copy thereof, shall be recorded, or admitted, or used as evidence in any court until a legal stamp or stamps, denoting the amount of tax, shall have been affixed thereto, as prescribed by law: *Provided*, That any power of attorney, conveyance, or document of any kind, made or purporting to be made in any foreign country to be used in the United States, shall pay the same tax as is required by law on similar instruments or documents when made or issued in the United States; and the party to whom the same is issued, or by whom it is to be used, shall, before using the same, affix thereon the stamp or stamps indicating the tax required.

Documents made in a foreign country for use here, to pay same tax as though made here.

Who to affix stamp.

Section 165.

Penalty for making, selling, or removing for sale, &c. drugs, preparations, matches, &c. without affixing proper stamp.

That section one hundred and sixty-five be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That if any person, firm, company, or corporation shall make, prepare, and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery, cosmetics, lucifer or friction matches, cigar lights, or wax tapers, and playing cards, and also including prepared mustards, preserved meats, fish, shell-fish, fruits, vegetables, sauces, sirups, jams, and jellies, when packed or sealed in cans, bottles, or other single packages, whether of domestic manufacture or imported, upon which a duty or tax is imposed by law, as enumerated and mentioned in schedule C, without affixing thereto an adhesive stamp or label denoting the tax before mentioned, he or they shall incur a penalty of fifty dollars for every omission to affix such stamp.

Section 169.

Persons offering for sale any article named in schedule C, to be deemed the manufacturers.

That section one hundred and sixty-nine be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That any person who shall offer or expose for sale any of the articles named in schedule C, or in any amendments thereto, whether the articles so offered or exposed are imported or are of foreign or domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamp or stamps denoting the tax paid thereon, and all such articles imported, or of foreign manufacture, shall, in addition to the import duties imposed on the same, be subject to the stamp tax, respectively, prescribed in schedule C, as aforesaid: *Provided*, That when such imported articles, except playing cards, lucifer or friction matches, cigar lights, and wax tapers, shall be sold in the original and unbroken package in which the bottles or other enclosures were packed by the manufacturer, the person so selling said articles shall not be subject to any penalty on account of the want of the proper stamp.

Such articles, if imported, to pay stamp tax.

Proviso.

Schedule B, amended.

Post, p. 475.

That schedule B, preceding section one hundred and seventy-one, be amended by striking out all after the paragraphs relating to "gauger's returns" and "measurer's returns;" and by striking out all from "receipts for the payment of any sum of money," down to "weigher's returns, if of a weight not exceeding five thousand pounds, ten cents; exceeding five thousand pounds, twenty-five cents," inclusive, and inserting in lieu thereof the following: Receipts for any sum of money, or for the payment of any debt, exceeding twenty dollars in amount, not being for the satisfaction of any mortgage or judgment or decree of any court, or by indorsement on any stamped obligation in acknowledgment of its fulfilment, for each receipt two cents: *Provided*, That when more than one signature is affixed to the same paper, one or more stamps may be affixed thereto representing the whole amount of the stamp required for such signatures; and that the term money, as herein used, shall be held to include drafts and other instruments given for the payment of money.

Receipts, stamp upon.

Where there are several signatures to the same paper.

"Money" to include drafts.

Assignments and transfers of mortgages.

That schedule B, preceding section one hundred and seventy-one, be amended by inserting, immediately preceding the proviso relating to stamps on mortgages, the following: Upon every assignment or transfer

of a mortgage the same stamp tax upon the amount remaining unpaid thereon as is herein imposed upon a mortgage for the same amount. Also by striking out the words "mortgage or" in said proviso. Also by inserting the words "domestic and inland bills of lading and" after "than" and before "those" in the first line of said schedule.

Domestic and inland bills of lading.

That schedule B be amended, under the head of contract, by striking out the words following: "Stocks, bonds," and "notes of hand." Also, by inserting under the head of contract, after the words "for each note or memorandum of sale, ten cents," the words following: Bill or memorandum of the sale or contract for the sale of stocks, bonds, gold or silver bullion, coin, promissory notes, or other securities, shall pay a stamp tax at the rate provided in section ninety-nine.

Bill or memorandum of sale or contract for sale of stocks, &c.

That schedule C be amended by striking out the paragraph in relation to photographs.

Schedule C amended.
Photographs.

That schedule C be further amended by striking out the paragraph relating to cigar lights and wax tapers, and inserting in lieu thereof the following: For wax tapers, double the rates herein imposed upon friction or lucifer matches; on cigar lights, made in part of wood, wax, glass, paper, or other materials, in parcels or packages containing twenty-five lights or less in each parcel or package, one cent; when in parcels or packages containing more than twenty-five and not more than fifty lights, two cents; for every additional twenty-five lights or fractional part of that number, one cent additional; and by striking out all after the words "playing cards," and inserting in lieu thereof the following: —

Cigar lights, wax tapers.

For and upon every pack, not exceeding fifty-two cards in number, irrespective of price or value, five cents;

Playing cards.

For and upon every can, bottle, or other single package, containing meats, fish, shell-fish, fruits, vegetables, sauces, sirups, prepared mustard, jams or jellies contained therein and packed or sealed, made, prepared, and sold, or offered for sale, or removed for consumption in the United States, on and after the first day of October, eighteen hundred and sixty-six, when such can, bottle, or other single package, with its contents shall not exceed two pounds in weight, the sum of one cent ($0.01).

Preserved meats, fish, vegetables, &c.

When such can, bottle, or other single package, with its contents, shall exceed two pounds in weight, for every additional pound or fractional part thereof, one cent ($0.01).

That section one hundred and seventy-one be amended by adding thereto the following proviso: *Provided also*, That no claim for drawback on any articles of merchandise exported prior to June thirtieth, eighteen hundred and sixty-four, shall be allowed unless presented to the commissioner of internal revenue within three months after this amendment takes effect.

Section 171.
No claim for drawback, unless presented, &c.

That section one hundred and seventy-nine be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That, where it is not otherwise provided for, it shall be the duty of the collectors, in their respective districts, and they are hereby authorized, to prosecute for the recovery of any sum or sums that may be forfeited; and all fines, penalties, and forfeitures which may be imposed or incurred shall and may be sued for and recovered, where not otherwise provided, in the name of the United States, in any proper form of action, or by any appropriate form of proceeding, before any circuit or district court of the United States for the district within which said fine, penalty, or forfeiture may have been incurred, or before any court of competent jurisdiction. And where not otherwise provided for, such share as the Secretary of the Treasury shall, by general regulations, provide, not exceeding one moiety nor more than five thousand dollars in any one case, shall be to the use of the person, to be ascertained by the court which shall have imposed or decreed any such fine, penalty, or forfeiture, who shall first inform of the cause, matter, or thing whereby such fine, penalty, or forfeiture shall have

Section 179.
Collectors to prosecute for fines, penalties, and forfeitures.

Where suits may be brought.

What amount to be paid to informer, when there has been a judgment;

when payment is made without suit or before judgment.

been incurred; and when any sum is paid without suit, or before judgment, in lieu of fine, *penlly* [penalty], or forfeiture, and a share of the same is claimed by any person as informer, the Secretary of the Treasury, under general regulations to be by him prescribed, shall determine whether any claimant is entitled to such share as above limited, and to whom the same shall be paid, and shall make payment accordingly. It is hereby declared to be the true intent and meaning of the present and all previous provisions of internal revenue acts granting shares to informers, that no right accrues to or is vested in any informer in any case until the fine, penalty, or forfeiture in such case is fixed by judgment or compromise and the amount or proceeds shall have been paid, when the informer shall become entitled to his legal share of the sum adjudged or agreed upon and received: *Provided*, That nothing herein contained shall be construed to limit or affect the power of remitting the whole or any portion of a fine, penalty, or forfeiture conferred on the Secretary of the Treasury by existing laws. The commissioner of internal revenue shall be, and is hereby, authorized and empowered to compromise, under such regulations as the Secretary of the Treasury shall prescribe, any case arising under the internal revenue laws, whether pending in court or otherwise. The several circuit and district courts of the United States shall have jurisdiction of all offences against any of the provisions of this act committed within their several districts: *Provided*, That whenever in any civil action for a penalty the informer may be a witness for the prosecution, the party against whom such penalty is claimed may be and shall be admitted as a witness on his own behalf. Every person who shall receive any money or other valuable thing under a threat of informing or as a consideration for not informing against any violation of this act, shall, on conviction thereof, be punished by a fine not exceeding two thousand dollars, or by imprisonment not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

No right accrues to an informer until, &c.

Power to remit fines, &c. not affected.

Commissioner may compromise cases whether pending or otherwise.

What courts to have jurisdiction.

In civil actions for penalties, if informer is witness, the other party may be.

Penalty for receiving money under threat of informing or for not informing.

Repeal of §§ 2, 5, 8, 9, 10, and 12 of act of 1865, ch. 78.

Vol. xiii. pp. 483–5.

SEC. 9, [bis.] *And be it further enacted*, That sections two, five, eight, nine, ten, and twelve of the act entitled "An act to amend an act entitled 'An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes,' approved June thirtieth, eighteen hundred and sixty-four," approved March third, eighteen hundred and sixty-five, be, and the same are hereby, repealed.

Section 6.

Persons, &c. using notes of State banks as circulation after August 1, 1866, to pay a tax of ten per cent thereon.

That section six of the act of March third, eighteen hundred and sixty-five, entitled "An act to amend an act entitled 'An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes,'" approved June thirty, eighteen hundred and sixty-four, be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That every national banking association, State bank, or State banking association, shall pay a tax of ten per centum on the amount of notes of any person, State bank, or State banking association, used for circulation and paid out by them after the first day of August, eighteen hundred and sixty-six, and such tax shall be assessed and paid in such a manner as shall be prescribed by the commissioner of internal revenue.

Section 14. Vol. xiii. p. 486.

Capital of State bank ceasing to exist, &c. to be the capital as it was when bank ceased to exist.

Circulation of not over five per cent of capital exempt from tax.

That section fourteen of the same act shall be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That the capital of any State bank or banking association which has ceased or shall cease to exist, or which has been or shall be converted into a national bank, shall be assumed to be the capital as it existed immediately before such bank ceased to exist or was converted as aforesaid; and whenever the outstanding circulation of any bank, association, corporation, company, or person shall be reduced to an amount not exceeding five per centum of the chartered or declared capital existing at the time the same was issued, said circulation shall be free from taxation; and whenever any bank which has ceased to issue notes for circulation shall deposit in the treasury of the United States, in lawful money, the amount

Banks ceasing to issue circula-

of its outstanding circulation, to be redeemed at par, under such regulations as the Secretary of the Treasury shall prescribe, it shall be exempt from any tax upon such circulation; and whenever any State bank or banking association has been converted into a national banking association, and such national banking association has assumed the liabilities of such State bank or banking association, including the redemption of its bills, by any agreement or understanding whatever with the representatives of such State bank or banking association, such national banking association shall be held to make the required return and payment on the circulation outstanding, so long as such circulation shall exceed five per centum of the capital before such conversion of such State bank or banking association.

ting notes, &c. to be exempt.

National banks made from State banks, and assuming their liabilities, to make return, and pay tax on circulation of over five per cent of capital.

That an act entitled "An act to declare the meaning of certain parts of the internal revenue act approved June thirty, eighteen hundred and sixty-four, and for other purposes," approved March tenth, eighteen hundred and sixty-six, be amended by striking out sections three, four, and five of said act, and inserting in lieu thereof the following: That it shall be the duty of all persons required to make returns or lists of income or articles or objects charged with an internal tax, to declare in such returns or lists whether the several rates and amounts therein contained are stated according to their values in legal tender currency or according to their values in coined money; and in case of neglect or refusal so to declare to the satisfaction of the assistant assessor receiving such returns or lists, such assistant assessor is hereby required to make returns or lists for such persons so neglecting or refusing, as in cases of persons neglecting or refusing to make the returns or lists required by the acts aforesaid, and to assess the tax thereon, and to add thereto the amount of penalties imposed by law in cases of such neglect or refusal. And whenever the rates and amounts contained in the returns or lists as aforesaid shall be stated in coined money, it shall be the duty of each assessor receiving the same to reduce such rates and amounts to their equivalent in legal tender currency, according to the value of such coined money in said currency for the time covered by said returns. And the lists required by law to be furnished to collectors by assessors shall in all cases contain the several amounts of taxes assessed, estimated, or valued in legal tender currency only.

Substitute for sections 3, 4, and 5 of act of 1866, ch. 15. *Ante*, p. 5.

Persons making lists for taxation, to declare whether values are stated in legal tender or coined money.

Failing to do so, assistant assessor to make lists and add penalties.

If values are stated in coined money, assessor to reduce it to legal tender.

Values in lists sent by assessors to collectors, to be in legal tender.

SEC. 10. *And be it further enacted*, That from and after the passage of this act the articles and products hereinafter enumerated shall be exempt from internal tax: —

Articles and products exempt from taxation.

[For other exempted articles, see *post*, p. 476.]

Alum; aluminum; aluminous cake, patent alum, sulphate of alumina, and cobalt;

Aniline and aniline colors;

Animal charcoal, or carbon;

Anvils;

Articles manufactured in institutions for the blind, and in institutions for the deaf and dumb, which are sold to aid in their support, or the support of the pupils;

Post, p 475.

Barrels and casks, other than those used for the reception of fluids; packing boxes made of wood; and boxes of wood or paper for friction matches, cigar lights, and wax tapers;

Beeswax, crude or unrefined;

Bi-chromate and prussiate of potash;

Bleaching powders;

Blue vitriol;

Borax, and boracic acid;

Brass not more advanced than rods or sheets;

Brick, fire-brick, draining tiles, cement, drain and sewer pipes, earthen and stone water-pipes, retorts and tiles made of clay;

Bristles;

Brooms made from corn, brush, or palm-leaf;

Articles and products exempt from taxation.

Building stone of all kinds, including slate, marble, freestone, and soapstone, and rock, and ground gypsum;

Bunting and flags of the United States, and banners made of bunting of domestic manufacture;

Burrstones, millstones, and grindstones, rough or wrought;

Candle wicking;

Chronometers;

Coffins and burial cases;

Copperas;

Copper, lead, and tin, in ingots, pigs, or bars;

Copper and yellow sheathing metal, not more advanced than rods or sheets;

Crates, and grain or farm baskets made of splints;

Crucibles of all kinds;

Crutches and artificial limbs, eyes, and teeth;

Deer-skins, smoked, or not oil-dressed;

Feather beds, mattresses, palliasses, bolsters, and pillows;

Fertilizers of all kinds;

Flasks and patterns used by founders;

Flax and the manufactures thereof;

Flavoring extracts solely for cooking purposes;

German silver in bars or sheets;

Gold leaf and gold foil;

Hemp and jute prepared for textile or felting purposes;

Hulls of ships and other vessels;

Illuminating gas manufactured by educational institutions for their own use exclusively;

India-rubber springs used exclusively for railroad cars;

Iron bridges, and castings for iron bridges;

Iron drain and sewer pipes;

Keys, actions, and strings for musical instruments;

Litharge and orange mineral;

Machines driven by horse power and used exclusively for cutting firewood, staves, and shingle bolts; and hand-saws;

Magnesium, calcined magnesia, and carbonate of magnesia;

Malleable iron castings, unfinished;

Manganese;

Masts, spars, ship and vessel blocks, and tree-nail wedges and deck plugs, cordage, ropes, and cables made of vegetable fibre;

Medicinal and mineral waters, of all kinds, sold in bottles or from fountains, and mead;

Mounting and machinery of telescopes for astronomical purposes;

Mills and machinery for the manufacture of sugar, sirup, and molasses from sorghum, imphee, beets and corn;

Mineral coal of all kinds, and peat;

Monuments. *Post*, p. 475.

Monuments of stone of all kinds, not exceeding in value the sum of one hundred dollars: *Provided*, That monuments exceeding the value aforesaid, erected by public or private contributions to commemorate the service of Union soldiers who have fallen in battle, shall be exempt from taxation;

Mouldings for looking-glasses and picture-frames;

Muriatic, nitric, and acetic acids;

Nickel, quicksilver, and sodium;

Nitrate of lead;

Oakum;

Original paintings, statues, and groups of statuary and casts made thereof by the artist from the original designs;

Oxide of zinc;

Paints, painters' and paper stainers' colors;

Printing paper of all descriptions; and tarred paper for roofing and

other purposes; books, maps, charts, and all printed matter, and book-binding; paraffine; paraffine oil, not exceeding in specific gravity thirty-six degrees Baumé's hydrometer, a residuum of distillation or the products thereof; lubricating oil made from crude petroleum, coal, or shale, not exceeding in specific gravity thirty-six degrees Baumé's hydrometer: *Provided*, That such oil shall be subject to the same inspection as illuminating oil; crude petroleum, and crude oil the product of the first and single distillation of coal, shale, asphaltum, peat, or other bituminous substances; Articles and products exempt from taxation.

Photographs or any other sun picture, being copies of engravings or works of art, when the same are sold by the producer at wholesale at a price not exceeding fifteen cents each, or are used for the illustration of books;

Pickles, when sold by the gallon and not contained in glass packages;

Pig-iron; muck bar; blooms, slabs, and loops;

Ploughs, cultivators, harrows, straw and hay cutters, planters, seed-drills, horse-rakes, hand-rakes, cotton gins, grain cradles, and winnowing-mills;

Pot and pearl ashes;

Productions of stereotypers, lithographers, engravers, and electrotypers;

Putty;

Quinine, morphine, and other vegetable alkaloids, and phosphorus;

Railroad iron, and railroad iron re-rolled;

Railroad chairs and fish plates; railroad, boat, and ship spikes; axe polls; iron axles; shoes for horses, mules, and oxen; rivets, horseshoe nails, nuts, washers, and bolts; vises, iron chains, and anchors; when such articles are made of wrought iron which has previously paid the tax or duty assessed thereon;

Reapers, mowers, threshing machines, and separators; corn-shellers and wooden ware; cotton and hay presses;

Repairs of articles of all kinds;

Residuums, the product of mineral, vegetable, or animal substances drawn from stills after distillation;

Roman and water cements, and lime;

Roofing slate, slabs, and tiles;

Saleratus, sal soda, caustic soda, crude soda, alumino-silicate of soda; aluminate of soda; bi-carbonate of soda; and silicate of soda;

Sails, tents, awnings, and bags made by sewing from fabrics or other articles upon which a duty or tax has been paid; and bags made of paper;

Saltpetre;

Salts of tin;

Silex used in the manufacture of glass;

Soap, valued at not above three cents per pound;

Spelter;

Spindles and castings of all descriptions made specially for locks, safes, looms, spinning machines, steam engines, hot air and hot water furnaces, and sewing machines, and not sold or used for any other purposes, and upon which a tax is assessed and paid on the article of which the casting is a part;

Spokes, hubs, bows, and felloes; poles, shafts, arms, and wheels not ironed or finished for carriages or wagons; wooden handles for ploughs, and for other agricultural, household, and mechanical tools and implements; and pail and tub ears and handles; and wooden tanks, and cisterns for crude mineral oil;

Starch;

Steel, made from iron advanced beyond muck bar, blooms, slabs, or loops in ingots, bars, rails made and fitted for railroads, sheet, plate, coil, or wire, hoop-skirt wire covered or uncovered; car wheels, thimble skeins

Articles and products exempt from taxation.

and pipe boxes, and springs, tire and axles made of steel used exclusively for vehicles, cars or locomotives; and clock springs, faces and hands;

Stoves, composed in part of cast iron and in part of sheet iron, or of soapstone, fire-brick, or freestone, with or without cast iron or sheet iron: *Provided*, That the cast and sheet iron shall have paid the tax or duty previously assessed thereon;

Sugar, molasses, or sirup made from beets, corn, sugar maple, or from sorghum, or imphee;

Sulphate of barytes;

Sulphur, flowers of sulphur, and sulphur flour;

Tar and crude turpentine;

Tin cans used for preserved meats, fish, shell-fish, fruits, vegetables, jams, jellies, paints, oils, and spices;

Umbrellas and parasols, and sticks and frames for the same;

Value of bullion used in the manufacture of wares, watches, and watch-cases, and bullion prepared for the use of platers and watchmakers;

Vegetable, animal, and fish oils of all descriptions, not otherwise provided for, including red oil, oleic acid, and admixtures of the same with paraffine oil, not exceeding in specific gravity thirty-six degrees Baumé's hydrometer;

Verdigris;

Vinegar;

White and red lead;

Whiting; Paris white;

Window glass of all kinds;

Wine made of grapes, currants or other fruits, and rhubarb;

Wire made from wire less than number twenty wire gauge, upon which a tax has been assessed and paid as wire, and no manufactured wire shall pay a greater tax than that imposed on number twenty wire gauge;

Yarn and warp for weaving, braiding or manufacturing purposes exclusively;

Yeast and baking powders;

Zinc, in ingots or sheets:

Exemptions confined to articles as specified.

Provided further, That the exemptions aforesaid shall, in all cases, be confined exclusively to said articles in the state and condition specified in the foregoing enumeration, and shall not extend to articles in any other form, nor to manufactures from said articles.

Monthly lists to be made before the tenth day of each month, and the tax paid before the last day.

Quarterly and other lists, when to be returned and paid.

SEC. 11. *And be it further enacted*, That all lists or returns required to be made monthly, by any person, firm, company, corporation, or party whatsoever, liable to tax, shall be made on or before the tenth day of each and every month, and the tax assessed or due thereon shall be certified or returned by the assessor to the collector on or before the last day of each and every month. And all lists or returns required to be made quarterly, and all other lists or returns, for which no provision is otherwise made, shall be made on or before the tenth day of each and every month in which said list or return is required to be made, or succeeding the time when the tax may be due and liable to be assessed, and the tax thereon shall be certified or returned as herein provided for monthly lists or returns. And the tax shall be due and payable on or before the last day of each and every month. And in case said tax is not paid on or before the last day of each and every month the collector shall add ten per centum thereto: *Provided*, That notice of the time when such tax shall become due and payable shall be given in such manner as shall be prescribed by the commissioner of internal revenue; and if said tax shall not be paid on or before the last day of the month as aforesaid, it shall be the duty of said collector to demand payment thereof, with ten per centum additional thereto in the manner prescribed by law; and if said tax and ten per centum additional are not paid within ten days from and after such demand thereof, it shall be lawful for the collector or his deputy to make distraint there-

Ten per cent to be added if tax is not paid when due.

Notice that tax is due, how to be given.

Demand and ten per cent additional.

Distraint.

for, as provided by law, and so much of section eighty-three of the act of June thirtieth, eighteen hundred and sixty-four, as amended by the act of March third, eighteen hundred and sixty-five, as relates to the time of payment and collection of tax, is hereby repealed; and in all cases of neglect to make such lists or returns, or in case of false and fraudulent returns, the provisions of existing law, as amended by this act, shall be applicable thereto.

Part of former law, relating to time of payment, &c. of tax, repealed.

Laws as to neglect in making returns, &c. applicable hereto.

SEC. 12. *And be it further enacted*, That apothecaries who manufacture, for their own dispensation and sales to consumers and to physicians, the medicines compounded according to the United States or other national pharmacopœias, or of which the full and proper formula is published in any of the dispensatories now or hitherto in common use among physicians or apothecaries, or in any pharmaceutical journal now issued by any incorporated college of pharmacy, shall not be regarded as manufacturers under this act. But apothecaries and all other persons who manufacture for the dispensing and sales of others, or who make and advertise any article, medicinal or otherwise, simple or compound, with any special proprietary claim to merit, or to special advantage in use or effect, whether such claim be based on the properties, qualities, price, or any other distinctive or distinguishing characteristic, whether real or pretended, of the articles so made and advertised, whether such article be or be not made according to the authorities above cited in this section, shall be regarded as manufacturers under this act.

Certain apothecaries not to be regarded as manufacturers under this act.

Other apothecaries and persons to be deemed manufacturers.

SEC. 13. *And be it further enacted*, That no stamp tax shall be imposed upon any uncompounded medicinal drug or chemical, nor upon any medicine compounded according to the United States or other national pharmacopœia, or of which the full and proper formula is published in any of the dispensatories now or hitherto in common use among physicians or apothecaries, or in any pharmaceutical journal now issued by any incorporated college of pharmacy, when 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, or journals as aforesaid; nor upon medicines sold to or for the use of any person, which may be mixed and compounded for said person according to the written receipt or prescription of any physician or surgeon. But nothing in this section shall be construed to exempt from stamp tax any medicinal articles, whether simple or compounded by any rule, authority, or formula, published or unpublished, which are put up in a style or manner similar to that of patent or proprietary medicines in general, or advertised in newspapers or by public handbills for popular sale and use, as having any special proprietary claim to merit, or to any peculiar advantage in mode of preparation, quality, use, or effect, whether such claim be real or pretended.

Stamp tax not to be imposed upon certain drugs, medicines, or chemicals.

No patent or proprietary medicine exempted from tax.

SEC. 14. *And be it further enacted*, That in case any goods or commodities for or in respect whereof any tax is or shall be imposed, or any materials, utensils, or vessels proper or intended to be made use of for or in the making of such goods or commodities shall be removed, or shall be deposited or concealed in any place, with intent to defraud the United States of such tax, or any part thereof, all such goods and commodities, and all such materials, utensils, and vessels, respectively shall be forfeited; and in every such case, and in every case where any goods or commodities shall be forfeited under this act, or any other act of Congress relating to the internal revenue, all and singular the casks, vessels, cases or other packages whatsoever, containing, or which shall have contained, such goods or commodities, respectively, and every vessel, boat, cart, carriage, or other conveyance whatsoever, and all horses or other animals, and all things used in the removal or for the deposit or concealment thereof, respectively, shall be forfeited; and every person who shall remove, deposit, or conceal, or be concerned in removing, depositing or concealing any

Removing or concealing, &c. any goods liable to tax, or any materials or utensils for making such goods, with intent to defraud as to such tax, to work forfeiture thereof, &c.

In all cases of forfeiture of goods, &c. the casks, packages, vessels, carriages and horses, &c. used in removal, &c. to be forfeited.

Penalty for

removal, &c.

Fine.

goods or commodities for or in respect whereof any tax is or shall be imposed, with intent to defraud the United States of such tax or any part thereof, shall be liable to a fine or penalty of not exceeding five hundred dollars.

Search warrant, how and by whom may be issued, to search premises to detect frauds upon the revenue.

SEC. 15. *And be it further enacted*, That the judge of any circuit or district court of the United States, or any commissioner thereof, may issue a search warrant, authorizing any internal revenue officer to search any premises, if such officer shall make oath in writing that he has reason to believe, and does believe, that a fraud upon the revenue has been or is being committed upon or by the use of said premises.

Penalty for selling, &c. or receiving, &c. any box, cover, &c. marked to show that its contents have been inspected, such boxes being empty or having other contents than when marked;

for making, or marking, &c. any such box, cover, &c.;

for doing the same with intent to defraud.

Fine and imprisonment.

Forfeiture of articles, &c.

SEC. 16. *And be it further enacted*, That in case any person shall sell, give, or purchase or receive any box, barrel, bag, or any vessel, package, wrapper, cover, or envelope of any kind, stamped, branded or marked in any way so as to show that the contents or intended contents thereof have been duly inspected, or that the tax thereon has been paid, or that any provision of the internal revenue laws has been complied with, whether such stamping, branding, or marking may have been a duly authorized act or may be false and counterfeit, or otherwise without authority of law, said box, barrel, bag, vessel, package, wrapper, cover, or envelope being empty, or containing anything else than the contents which were therein when said articles had been so lawfully stamped, branded, or marked by an officer of the revenue, such person shall be liable to a penalty of not less than fifty nor more than five hundred dollars. And any person who shall make, manufacture, or produce any box, barrel, bag, vessel, package, wrapper, cover, or envelope, stamped, branded, or marked, as above described, or shall stamp, brand, or mark the same, as hereinbefore recited, shall, upon conviction thereof, be liable to penalty as before provided in this section. And any person who shall violate the foregoing provisions of this section, with intent to defraud the revenue, or to defraud any person, shall, upon conviction thereof, be liable to a fine of not less than one thousand nor more than five thousand dollars, or imprisonment for not less than six months, nor more than five years, or both such fine and imprisonment, at the discretion of the court. And all articles sold, given, purchased, received, made, manufactured, produced, branded, stamped, or marked in violation of the provisions of this section, and all their contents, shall be forfeited to the United States.

Articles requiring marks or stamps, &c. sold upon distraint, without marks, &c. to be stamped and marked by the officer selling, upon sale thereof.

Expenses.

SEC. 17. *And be it further enacted*, That where any whiskey, oil, tobacco, or other articles of manufacture or produce, requiring brands, stamps, or marks of whatever kind to be placed thereon, shall be sold upon distraint, forfeiture, or other process provided by law, the same not having been branded, stamped, or marked as required by law, the officer selling the same shall, upon sale thereof, fix, or cause to be affixed the brands, stamps, or marks so required, and deduct the expense thereof from the proceeds of such sale.

Manual labor schools, &c. not to pay a manufacturer's tax, while, &c.

Post, p. 475.

SEC. 18. *And be it further enacted*, That manual labor schools and colleges shall not be required to pay a manufacturer's or special tax while the proceeds of the labor of such institutions are applied exclusively to the support and maintenance of such institutions.

No suit to be brought to recover tax wrongfully collected until after appeal to commissioner, and his decision thereon.

Suit to be brought within what time.

Post, p. 475.

SEC. 19. *And be it further enacted*, That no suit shall be maintained in any court for the recovery of any tax alleged to have been erroneously or illegally assessed or collected, until appeal shall have been duly made to the commissioner of internal revenue according to the provisions of law in that regard, and the regulations of the Secretary of the Treasury established in pursuance thereof, and a decision of said commissioner shall be had thereon, unless such suit shall be brought within six months from the time of said decision, or within six months from the time this act takes effect: *Provided*, That if said decision shall be delayed more than six months from the date of such appeal, then said suit may be brought at any time within twelve months from the date of such appeal.

In ports where there is more than one collector of internal revenue, one may be designated to attend to exportation. Vol. xiii. p. 486.

SEC. 20. *And be it further enacted*, That section fifteen of the act of March three, eighteen hundred and sixty-five, entitled "An act to amend an act entitled 'An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes,' approved June thirty, eighteen hundred and sixty-four," be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That in any port of the United States in which there is more than one collector of internal revenue, the Secretary of the Treasury may designate one of said collectors to have charge of all matters relating to the exportation of articles subject to tax under the laws to provide internal revenue; and at such ports as the Secretary of the Treasury may deem it necessary, there shall be an officer appointed by him to superintend all matters of exportation and drawback, under the direction of the collector, whose compensation therefor shall be prescribed by the Secretary of the Treasury, but shall not exceed, in any case, an annual rate of two thousand dollars, excepting at New York, where the compensation shall be an annual rate of three thousand dollars. And all the books, papers, and documents in the bureau of drawback in the respective ports, relating to the drawback of taxes paid under the internal revenue laws, shall be delivered to said collector of internal revenue; and any collector of internal revenue, or superintendent of exports and drawbacks, shall have authority to administer such oaths and certify to such papers as may be necessary under any rules and regulations that may be prescribed under the authority herein conferred.

Superintendent of exportation and drawback.

Compensation.

Books, papers, &c. in bureau of drawback to be delivered to collector of internal revenue, who may administer oaths and certify papers.

Who to be deemed a distiller, and what presumptive evidence thereof. *Post*, p. 481.

SEC. 21. *And be it further enacted*, That every person, firm, or corporation who distils or manufactures spirits or alcohol by continuous distillation from grain, who brews or makes mash, wort, or wash, for distillation or the production of spirits, shall be deemed a distiller, under this act. And the making or keeping by any person of grain, mash, wash, or beer, prepared or fit for distillation, together with the possession by such person of a still or other apparatus capable of use for distilling, upon the same premises, shall be deemed and taken as presumptive evidence that such person is a distiller within the meaning of this act.

Who to be regarded as a rectifier.

SEC. 22. *And be it further enacted*, That every person, firm, or corporation who rectifies, purifies, or refines distilled spirits or wines by any process, or who, by mixing distilled spirits or wine with any materials, manufactures any spurious, imitation, or compound liquors for sale, under the name of whiskey, brandy, gin, rum, wine, "spirits," or "wine bitters," or any other name, shall be regarded as a rectifier under this act.

Penalty for doing business as a distiller or rectifier without having paid the special tax.

SEC. 23. *And be it further enacted*, That if any person shall carry on the business of a distiller or rectifier without having paid the special tax, as required by law, he shall for every such offence be liable to a fine of not less than double the tax imposed upon the spirits distilled, or double the special tax due for the spirits rectified by such person or found upon the premises hereinafter mentioned, and to imprisonment for a term not exceeding two years; and all spirituous liquors so distilled or rectified, or owned by such person, or found as hereinafter mentioned, and all materials for making or preparing the same, and all vessels containing the same, and all stills or other apparatus capable of being used for distilling, owned by such person or found upon any premises where such business shall be carried on in violation of this section, shall be forfeited to the United States, and may be seized by the collector or deputy collector of the district within which such offence is committed.

Liquors, materials, vessels, stills, &c. to be forfeited.

Distillers and rectifiers to give notice in writing to assessor.

SEC. 24. *And be it further enacted*, That every person engaged in, or intending to be engaged in, the business of a distiller or rectifier, shall give notice in writing, subscribed by him, to the assessor of the district within which such business is to be carried on, stating the name or style under which, the name or names, and the place or places of residence of the person or persons by whom, and the place where said business is to

Notice to state what.

be carried on, and whether of distilling or rectifying. In case of a distiller, the notice shall also state the kind of stills, boilers, and other implements to be used, the capacity of each, the name or names of the owner or owners of the premises on which the distillery is or is to be situated, and if such premises are leased, the terms of the lease. In case of any change in the location, form, capacity, ownership, agency, or superintendence of such distillery, stills, boilers, or other implements, like notice shall be given as aforesaid, within twenty-four hours, of such change. Such person shall also give bond, in form to be prescribed by the commissioner of internal revenue, with sureties approved by the collector of the district, who may approve the same if he shall be satisfied, by affidavits made on said bond, of the sufficiency of said sureties, conditioned that he will comply with all the requirements of the law in relation to distilled spirits. The penal sum of such bond shall not be more than double the amount of the tax on the spirits that can be distilled by such still or stills or other implements during a period of fifteen days; said collector may refuse to approve said bond when, in his judgment, the location of the distillery is such as would enable the distiller to defraud the revenue, and in case of such refusal, the distiller may appeal to the commissioner of internal revenue, whose decision in the matter shall be final. A new bond may be required in case of the death, insolvency, or removal of either of the sureties, or in any other contingency, at the discretion of the collector. Any person failing to give the notice or bond hereinbefore required, or giving a false or fraudulent notice, shall be liable to the fine and forfeiture provided in the last preceding section.

Notice to be given of certain changes, and within what time.

Bond.

Conditions.

Penal sum.

When collector may refuse to approve bond.

Appeal.

New bond.

Penalty for failing to give notice or bond, &c.

SEC. 25. *And be it further enacted*, That no person shall use any still, boiler, or other vessel, for the purpose of distilling in any building or on any premises where beer, lager beer, ale, porter, or other fermented liquors, vinegar, or ether, are manufactured or produced, or where sugars or sirups are refined, or where liquors of any description are retailed, or any other business is carried on, or in any dwelling-house; and every person who shall use such still, boiler, or other vessel, for the purpose of distilling, as aforesaid, in any building or other premises where the above specified articles are manufactured, produced, or other business is carried on, or in any dwelling-house, or who shall procure the same to be done, shall forfeit such stills, boilers, or other vessels so used, and all the spirits distilled, and pay a fine of one thousand dollars, or be imprisoned for not more than one year, in the discretion of the court; and any person who shall manufacture any still, boiler, or other vessel, to be used for the purpose of distilling, shall, before the same is removed from the place of manufacture, notify the collector where such still, boiler, or other vessel is to be used or sent, and by whom it is to be used, and of its capacity, and the time when the same is to be sent or set up; and no such still, boiler, or other vessel, shall be set up without the permit in writing of the collector for that purpose; and any person who shall set up such still, boiler, or other vessel, without first obtaining a permit from the collector of the district in which such still, boiler, or other vessel is intended to be used, or who shall fail to give such notice, shall pay in either case the sum of five hundred dollars, and shall forfeit the distilling apparatus thus removed or set up in violation of law; *Provided*, That saleratus may be made or manufactured in any building or on any premises where spirits are distilled: *Provided further*, That any boiler used in generating steam or heating water to be used in such distillery may be located in any other building or on any other premises to be connected with such still or boiling tubs, by suitable pipes or other apparatus, or the steam from such boiler in the distillery may be conveyed to other premises to be used for manufacturing or other purposes.

Stills, boilers, &c. not to be used for purposes of distilling in certain buildings.

Penalty for such use.

Stills, &c. to be forfeited.

Fine or imprisonment.

Manufacturers of stills, &c. before their removal to notify collector.

Stills, &c. not to be set up without written permit of collector.

Penalty for so doing or for failing to give notice.

Saleratus.

Boilers used in making steam or heating water.

SEC. 26. *And be it further enacted*, That every rectifier or wholesale dealer in distilled spirits shall enter, daily, in a book or books kept for

Rectifiers and dealers in dis-

the purpose, under such rules and regulations as the commissioner of internal revenue may prescribe, the number of proof gallons of spirits purchased or received, of whom purchased and received, and the number of proof gallons sold or delivered; and every rectifier or wholesale dealer who shall neglect or refuse to keep such record shall forfeit all spirits in his possession, together with the apparatus, tools, and implements used, and be subject to a fine of five hundred dollars, or imprisonment for not less than six months nor more than one year, in the discretion of the court. And every rectifier shall mark on each package of five gallons or more of distilled or rectified spirits sold by him, his name and place of business.

tilled spirits to make daily certain entries in books.

Penalty for neglecting or refusing so to do.

Rectifiers to mark name and place of business on certain packages.

SEC. 27. *And be it further enacted*, That the owner or owners of any distillery shall provide at his or their own expense a warehouse suitable for the storage of bonded spirits, of [his or] their own manufacture only; or he or they may provide a secure room in a suitable building, to be used as such warehouse, but no dwelling-house shall be used for such purpose; and no door, window, or other opening shall be made or permitted in the walls thereof, leading to any other room or building used for any other purpose, or into the distillery; and after a bond has been given, as hereinafter provided, such warehouse or room, when approved by the Secretary of the Treasury, on report of the district collector, is hereby declared to be a bonded warehouse of the United States, and shall be used only for the storing of spirits manufactured by the o[w]ner, agent, or superintendent of such distillery, and shall be under the custody of the inspector as hereinafter provided; and shall be kept locked up by the proper officer in charge, at all times, except when he shall be present; and the tax on the spirit stored in such warehouse shall be paid before removal from such warehouse, unless removed in pursuance of law. And the owner or owners of such warehouse shall execute a general bond to the United States with two or more sureties, to be approved by the collector; and such bond shall be for not less than the amount of taxes on the spirits to be covered thereby, and in such form, and containing such conditions, as shall be approved by the Secretary of the Treasury, and shall be changed or renewed from time to time in regard to the amount and sureties thereof, as the collector, with the approval of the Secretary of the Treasury, may require.

Warehouse for storage of bonded spirits of their own manufacture to be provided by owners of distilleries;

when may be declared a bonded warehouse;

how to be used and kept.

Tax on spirits stored therein to be paid before removal.

Owners to execute a general bond;

penal sum; form and conditions;

shall be changed or renewed.

SEC. 28. *And be it further enacted*, That general bonded warehouses, for the storage of spirits or other merchandise allowed by law to be placed in bond to secure the payment of the internal revenue tax thereon, or the exportation thereof, may be established under such rules and regulations and upon the execution of such bonds as the Secretary of the Treasury may prescribe, and shall be in the immediate custody of storekeepers who shall be appointed for that purpose, whose compensation shall be paid monthly to the collector of the district by the owners or proprietors of such warehouse, and shall not exceed the rates which may be allowed to storekeepers of bonded warehouses established under the laws and regulations relating to customs: *Provided*, That any article manufactured in a bonded warehouse established under the one hundred and sixty-eighth section of the internal revenue act of June thirtieth, eighteen hundred and sixty-four, and located in any of the Atlantic States, may be removed therefrom for transportation to a customs bonded warehouse at any port on the Pacific coast of the United States, for the purpose only of being exported therefrom, under such rules and regulations and upon the execution of such bonds or other security as the Secretary of the Treasury may prescribe.

General bonded warehouses for storage, &c. may be established.

Storekeepers and their pay.

Removal of articles manufactured in a bonded warehouse in the Atlantic States to a customs bonded warehouse on Pacific coast. Vol. xiii. p. 296.

SEC. 29. *And be it further enacted*, That there shall be appointed by the Secretary of the Treasury an inspector for every distillery established according to law, who shall take an oath faithfully to perform his duties; and who shall take an account of all the meal and vegetable productions

An inspector to be appointed for every distillery.

[Repealed. See 1867, ch. 169, § 17. *Post*, p. 481.]

Duties of inspectors of distilleries.

or other substances to be used for the purpose of producing spirits, when put into the mash tub or otherwise used; and shall inspect, gauge, and prove all the spirits distilled, under such rules and regulations as may be prescribed by the commissioner of internal revenue; and shall take charge of the bonded warehouse established for the distillery in conformity to law; and such warehouse shall be in the joint custody of such inspector and the owner thereof, his agent or superintendent; and when any spirits shall be placed in such warehouse, an entry therefor, in such form as shall be prescribed by regulations, shall immediately be made and signed by the owner of said spirits, and shall have indorsed thereon a certificate of the inspector that the spirits mentioned have been duly inspected and received in said warehouse, and such entry and certificate shall be filed with the collector of the district; and said inspector shall not engage in any other business while employed as an inspector, and shall be paid five dollars per day for the time during which he is engaged; and the amount of compensation thus paid for inspection shall be assessed by the assessor upon the distiller, and returned to the collector monthly for collection; and in addition to the above compensation, such inspector shall receive such fee as may be prescribed by the commissioner of internal revenue for each and every proof gallon of distilled spirits inspected by him and removed to the bonded warehouse, which shall be paid by the distiller or owner of the spirits; but no compensation shall be allowed to such inspector for more than one inspection of such spirits. And in case the duties of such inspector shall be greater at any time than he can perform, upon the joint application of the inspector and owner of such distillery, the Secretary of the Treasury may appoint an assistant inspector; and upon the refusal of the distiller to join in such application, the collector shall decide as to such necessity; and such assistant inspector shall qualify in the same manner and be subject to the same penalties as the inspector, and he shall be paid in the same manner as the inspector, at a rate not exceeding the sum of three dollars per day while so employed; and in case of disagreement as to the necessity of retaining the services of such assistant, between the owner of the distillery and the inspector, the collector shall decide as to such necessity, and his decision in the matter shall be final. And in case of absence by sickness, or from any other cause, of such inspector or assistant, the collector may designate a person to take temporary charge of such distillery and warehouse, who shall during such absence perform the duties, receive the same rate of pay, and be paid in the same manner, as said inspector or assistant for the time he may be so employed: *Provided*, That the owner, agent or superintendent of any distillery who shall use, cause or permit to be used, any materials for the purpose of producing spirits, or shall distil or remove any spirits in the absence of the acting inspector or assistant, without permission granted by the collector of the district, shall forfeit and pay double the amount of taxes on the spirits so produced, distilled, or removed, and in addition thereto be liable to a fine of one thousand dollars, to be recovered in the manner provided for other penalties: *Provided further*, That any person who shall ship, transport or remove any spirituous or fermented liquors or wines, under any other than the proper name or brand known to the trade as designating the kind and quality of the contents of the casks or packages containing the same, or who shall cause the same to be done, shall forfeit the same, and shall, on conviction thereof, be subject to and pay a fine of five hundred dollars.

Entry for spirits placed in such warehouse to be made, &c. by owners.

Certificate of inspector to be indorsed thereon.

Inspector not to engage in other business.

Pay to be assessed on distiller.

Fees for inspection.

When assistant inspector may be appointed.

Duties, pay, &c. of assistant inspector.

In absence of inspector and assistant, collector may designate a person to take temporary charge, &c.

Penalty for using, &c. materials for making spirits, for distilling or removing spirits in absence of acting, &c. inspector, without, &c.;

for removing spirituous, &c. liquors, &c. under wrong brand.

SEC. 30. *And be it further enacted*, That there shall be appointed by the Secretary of the Treasury, in every collection district where the same may be necessary, one or more general inspectors of spirits, who shall be entitled to receive such fee as may be prescribed by the commissioner of internal revenue for each and every proof gallon gauged and proved by him, to be paid by the owner of the spirits; and any owner, agent, or su-

General inspectors of spirits to be appointed.

Fees.

perintendent of any distillery or bonded warehouse who shall refuse to admit an inspector upon such premises, so far as it may be necessary for the performance of his duties, or who shall obstruct an inspector in the performance of his duties, shall forfeit and pay the sum of five hundred dollars, to be recovered in the manner provided for recovery of other penalties imposed by this act.

Penalty upon owner, &c. of distillery, &c. for refusing to admit inspector on premises, &c.

SEC. 31. *And be it further enacted*, That every person making or distilling spirits, or owning any still, boiler, or other vessel used for the purpose of distilling spirits, or having such still, boiler, or other vessel so used under his superintendence, either as agent or owner, or using any such still, boiler, or other vessel, shall, from day to day, *to* make, or cause to be made, true and exact entry in a book, to be kept in such form as the commissioner of internal revenue may prescribe, of the number of pounds or gallons of materials used for the purpose of producing spirits, the number of gallons of spirits distilled, the number of gallons placed in warehouse, and the proof thereof, and the number of gallons sold, with the proof thereof, and the name and place of business or residence of the person to whom sold; and shall also on the first, eleventh, and twenty-first days of each month, or within five days thereafter, render to the assessor or assistant assessor an account in duplicate, taken from his books in the particulars hereinbefore recited, and verified by oath, of all the facts occurring after the last day of account preceding. The entries to be made in the books of the distiller as aforesaid shall, upon the several days when the returns are made, as provided, be verified by oath or affirmation of the person or persons by whom such entries shall have been made, in the presence of the assessor or assistant assessor, or other proper officer, who shall append thereto his certificate of the execution of the same. The owner, agent, or superintendent of any distillery 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 certificate of the person by whom they were made the following oath or affirmation: "I do certify 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." Said book shall always be open for the inspection of any assessor, assistant assessor, collector, deputy collector, revenue agents, or inspectors, and any premises where distilling shall be carried on shall be open to said officers, or either of them, at all times. Any person who shall violate the provisions of this section shall for every such offence be liable to a fine of five hundred dollars. Any person who shall render an account under the provisions of this section which shall be false or fraudulent shall be liable to a fine of not less than five hundred dollars, or to imprisonment not less than six months.

Persons making or distilling spirits, or owning stills, &c. to make certain entries daily in a book;

to render under oath duplicate accounts to assessors trimonthly.

Entries, how to be verified.

If entries in books are not made by owner, what certificate is to be made by owner.

Books and premises to be open to revenue officer for inspection.

Penalty for violation of the provisions of this section.

SEC. 32. *And be it further enacted*, That there shall be levied, collected, and paid on all distilled spirits upon which no tax has been paid according to law, a tax of two dollars on each and every proof gallon, to be paid by the distiller, owner, or any person having possession thereof; and the tax shall be a lien on the spirits distilled, on the distillery used for distilling the same, with the stills, vessels, fixtures, and tools therein, and on the interest of said distiller in the lot or tract of land whereon the said distillery is situated, from the time said spirits are distilled, until the said tax shall be paid: *Provided*, That the tax on all spirits shall be collected at no lower rate than the basis of first-proof, and shall be increased in proportion for any greater strength than the strength of first-proof.

Tax upon certain distilled spirits;

to be paid by whom;

to be a lien;

Post, p. 480.

to be collected at no lower rate than the basis of first proof.

SEC. 33. *And be it further enacted*, That proof spirits shall be held and taken to be that alcoholic liquor which contains one half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at sixty degrees Fahrenheit; and the Secretary of the Treasury is hereby authorized to adopt, procure, and prescribe for use, such hydrometers, weighing and gauging instruments, meters or

Proof spirit to be what.

Post, p. 480.

Instruments for weighing and gauging spirits.

other means for ascertaining the strength and quantity of spirits subject to tax, and to prescribe such rules and regulations as he may deem necessary to insure a uniform and correct system of inspection, weighing, and gauging of spirits subject to tax throughout the United States. And in all sales of spirits hereafter made, where not otherwise specially agreed, a gallon shall be taken to be a gallon of first-proof, according to the foregoing standard set forth and declared for the inspection and gauging of spirits throughout the United States.

Gallon to mean a gallon of first proof.

Receiving cisterns to be provided by owner of distillery, and how located;

how to be constructed;

to be under the lock and seal of the inspector.

Spirits conveyed to such cisterns, when to be drawn off, inspected, &c.

SEC. 34. *And be it further enacted*, That the owner, agent, or superintendent of any distillery established as hereinbefore provided, shall erect, in a room or building to be provided and used for that purpose, and for no other, two or more receiving cisterns, each to be at least of sufficient capacity to hold all the spirits distilled during the day of twenty-four hours, into one of which shall be conveyed each day all the spirits manufactured in said distillery during that day; and such cisterns shall be so constructed as to leave an open space of at least three feet between the tops thereof and the floor or roof above, and of not less than eighteen inches between the bottoms thereof and the floor below, and shall be separated in such a manner as will enable the inspector to pass around the same, and shall be connected with the outlet of the stills, boilers, or other vessels used for distilling, by suitable pipes or other apparatus so constructed as always to be exposed to the view of the inspector; such cisterns and the room in which they are contained shall be in charge of and under the lock and seal of the inspector; and on the third day after the spirits are conveyed into such cisterns the same shall be drawn off into casks or other packages, under the supervision of the inspector, and shall be immediately inspected, gauged, proved, and the casks or packages marked as herein provided, and be removed directly to the bonded warehouse before mentioned: *Provided*, That the spirits may be drawn off from said cisterns at any time previous to the third day, if so desired by the owner, agent, or superintendent of such distillery; and all locks and seals required by law shall be provided by the Secretary of the Treasury, at the expense of the owner of the distillery or warehouse, and the keys shall always be in the custody of the inspector, or assistant inspector, or the officer having charge of the distillery or warehouse.

Locks and seals, how to be provided.

Penalty for knowingly, &c. using false weights, &c. or making false records;

for tampering with locks or seals;

for using any substances for producing spirits before an account of them is registered.

SEC. 35. *And be it further enacted*, That any person who shall knowingly and fraudulently use any false weights or measures in ascertaining, weighing, or measuring the quantities of grain, meal, or vegetable materials, molasses, beer or other substances to be used for distillation, or who shall fraudulently make false record of the same, or who shall destroy or tamper with any locks or seal which may be placed on any cistern, rooms, or buildings, by the duly authorized officers of the revenue, shall on conviction thereof be imprisoned for the term of two years, and pay a fine not exceeding one thousand dollars, in the discretion of the court; and any person who shall use any molasses, beer, or other substances, whether fermented on the premises or elsewhere, for the purpose of producing spirits, before an account of the same shall have been registered in the proper record book provided for this purpose, shall forfeit and pay the sum of one thousand dollars for each and every offence so committed.

Tax on wines, made in imitation of champagne and put up in bottles, &c.;

Tax to be paid by whom.

SEC. 36. *And be it further enacted*, That on all wines, liquors, or compounds known or denominated as wine, made in imitation of sparkling wine or champagne, and put up in bottles in imitation of any imported wine, or with the pretence of being imported wine, or wine of foreign growth or manufacture, there shall be levied and paid a tax of six dollars per dozen bottles, each bottle containing more than one pint, and not more than one quart, or three dollars per dozen bottles, each bottle containing not more than one pint; said tax to be paid by the manufacturer, owner, or person having possession thereof; and the returns, assessment, collec-

tion, and time of collection of the tax on such imitation wines shall be subject to the regulations of the commissioner of internal revenue. And any person who shall wilfully and knowingly sell or offer for sale any such wine made after this act takes effect, upon which the tax herein imposed has not been paid, or which has been fraudulently evaded, shall, upon conviction thereof, be subject to a penalty of one thousand dollars, or to imprisonment not exceeding one year, at the discretion of the court.

Returns, assessments, &c.

Penalty for knowingly, &c. selling such wine on which tax has not been paid.

SEC. 37. *And be it further enacted*, That every owner, agent, or superintendent of any distillery shall, at all times when required, supply all assistance, lights, ladders, tools, staging, or other things necessary for inspecting the premises, stock, tools, and apparatus, belonging to such person, and shall open all doors, and open for examination all boxes, packages, and all casks, barrels, and other vessels not under the control of the inspector, when required so to do by any duly authorized officer, under a penalty of two hundred dollars for any refusal or neglect so to do.

Owners, &c. of distilleries to give all assistance for inspecting their premises.

SEC. 38. *And be it further enacted*, That all spirits distilled shall, before the same are removed to the bonded warehouse, be inspected, gauged, and proved by the inspector appointed for that purpose, after the same *has* [have] been drawn into casks or packages, each of not less capacity than twenty gallons, wine measure, and said inspector shall mark by cutting, branding, or otherwise upon the cask or package containing such spirits, in a manner to be prescribed by the commissioner of internal revenue, the quantity and proof of the contents of such cask or package, with the date of inspection, the collection district, the name of the inspector and the name of the distiller, and also the number of each cask in progressive order, such progressive number, for every distiller, to begin with number one with the first cask or package inspected after this act takes effect, and subsequently with number one with the first cask inspected on or after the first day of January, in each year, and no two or more casks warehoused in the same year by the same distiller shall be marked with the same number, and the officer in charge of the warehouse shall refuse to allow any cask of spirits to be taken out therefrom which has not marked thereon all the several particulars aforesaid, and in the manner required by law. And the inspector or other revenue officer in charge of any distillery shall make a prompt return of all spirits inspected by him in accordance with the provisions of law, and the name of the distiller, to the collector, and a duplicate thereof to the assessor of the district; and any person who shall fraudulently evade or attempt fraudulently to evade the payment of the tax upon any spirits distilled as aforesaid, by changing any marks upon any such cask or package, or in any other manner whatever, or who shall fraudulently put into such cask or package spirits of greater strength than that inspected and certified to by the inspector, shall pay double the amount of tax on each proof gallon of the quantity of such spirits, to be assessed and collected as in case of other taxes, and forfeit and pay as a penalty the additional sum of five hundred dollars for each cask or package so altered or changed, to be recovered as provided by law; and any inspector, assistant inspector, or officer temporarily in charge of any distillery, who shall conspire with the proprietor of any distillery or with any other person or persons to defraud the United States of the revenue or tax arising from distilled spirits or any part thereof, or who shall, with intent to defraud the United States of such revenue or tax, make any false or fraudulent entry, certificate, or return, or place any false or fraudulent mark upon any cask or package, shall, on conviction thereof, pay a fine of not less than one thousand nor more than five thousand dollars, and be imprisoned for not less than two nor more than five years; and any person who shall fraudulently use any cask or package bearing inspection marks, for the purpose of selling any other spirits than that so inspected, or for selling spirits of a quantity or quality different from that so inspected, shall be imprisoned for a term of six months or

Distilled spirits to be inspected, &c. before removal to a bonded warehouse; to be drawn into casks, &c.; casks, &c. how to be branded.

Post, p. 481.

No cask to be taken from warehouse, unless so branded.

Inspectors to make prompt returns.

Penalty for evading or attempting to evade payment of tax;

for putting into casks spirits of greater strength;

upon inspector, &c. for conspiring to defraud the United States of the tax;

for making false entries or returns;

for placing false marks upon casks, &c.;

for using casks, &c. to sell spirits of a quantity or quality different from that inspected;

Penalty for knowingly purchasing or selling cask with inspection marks thereon, after, &c.;

for fraudulently using any inspector's brands, &c.;

or making or using counterfeit brands;

upon inspector, for negligent or improper use of his brands or plates;

or employing any servant of distiller, &c. to do his duty.

shall pay a fine of one hundred dollars for each cask or package so used, in the discretion of the court; and any person who shall knowingly purchase or sell, with inspection marks thereon, any cask or package, after the same has been used for distilled spirits, or who shall fraudulently omit to erase or obliterate the inspection marks upon any such package or cask at the time of emptying the same, shall forfeit and pay the sum of two hundred dollars for every cask so purchased or used, or on which the marks are not so obliterated. And any person who shall, with fraudulent intent, use any inspector's brands or plates upon any cask or package containing or purporting to contain distilled spirits, or who shall knowingly make or use any counterfeit or spurious brand or plate upon any cask or package of distilled spirits, as aforesaid, shall be deemed guilty of a felony, and, on conviction thereof, shall pay a fine of one thousand dollars and be imprisoned for not less than two nor more than five years, and such cask or package, with its contents, shall be forfeited to the United States. And any inspector who shall permit any person not employed by him to use any of his brands or plates, or who shall negligently or wilfully leave such brands or plates where they can be used by any other person than those who may be in his employ, shall pay a fine not exceeding one thousand dollars, in the discretion of the court. And any inspector who shall employ any owner, agent, or superintendent of any distillery or warehouse under his supervision, or who shall employ any person in the service of such owner, agent, or superintendent, to use his plates or brands, or to discharge any of the duties imposed by law upon such inspector, shall, for each offence so committed, be subject to the fine last mentioned.

Penalty for adding ingredients to spirits to create a fictitious proof before tax is paid.

SEC. 39. *And be it further enacted*, That any person or persons who shall add, or cause to be added, any ingredients to any spirits before the tax imposed by law shall have been paid thereon, for the purpose of creating a fictitious proof, shall, upon conviction, be subject to a fine of one thousand dollars for each cask or package so adulterated, and be imprisoned for not less than one nor more than two years, in the discretion of the court, and such cask or package, with its contents, shall be forfeited to the United States.

Distilled spirits, when inspected, &c. may be removed before tax is paid from bonded warehouse of distiller to any general bonded warehouse.

Bonds.

How branded.

Such spirits to be again inspected, &c.

Tax to be paid on what amount.

What allowance for loss.

Spirits to be subject to rules, &c.;

to be in charge of storekeeper.

SEC. 40. *And be it further enacted*, That any distilled spirits which have been inspected, gauged, proved, and marked by the inspector, according to the provisions of law, may be removed without the payment of tax from the bonded warehouse owned by the distiller, under such rules and regulations, and upon the execution of such transportation bonds or other security, as the commissioner of internal revenue, subject to the approval of the Secretary of the Treasury, may prescribe, and may be transported to any general bonded warehouse used for the storage of distilled spirits, established under the internal revenue laws and regulations, after having been branded as follows: "U. S. bonded warehouse, ——— district, ———: for transportation to ——— district, ———," (inserting in each case the number of the district and name of the State;) and immediately after the arrival of such distilled spirits at the district of the collector to which it has been transferred, it shall again be inspected and placed in a bonded warehouse; and the tax shall be paid on the difference between the number of proof gallons as stated in the bond given at the place of shipment and the number received at the warehouse, less the allowance for leakage as established by the regulations of the commissioner of internal revenue; and except for actual destruction by unavoidable accident, by the elements, or by the public enemy, no other allowance for loss shall be made; and any distilled spirits entered in a general bonded warehouse shall be subject to such rules and regulations as the commissioner of internal revenue may prescribe, and be chargeable with the same costs and expenses, in all respects, to which imported goods deposited in public store or bonded warehouse may be subject, and shall be

in charge of a storekeeper, to be appointed by the Secretary of the Treasury, who, with the owner and proprietor of the warehouse, shall have the joint custody of all the distilled spirits so stored in said warehouse, which shall be at the risk of the owner of the said spirits; and all labor on the same shall be performed by the owner or proprietor of the warehouse, under the supervision of the officer in charge of the same, and at the expense of said owner or proprietor. And the same fees shall be paid for the execution of all papers, instruments, and documents relating to the exportation of any spirits or other merchandise, as are charged to exporters for like services in the custom-house; and all expense and services required in the removal, transfer, and shipment of the same for export shall be paid by the owner thereof: *Provided*, That any distilled spirits may be withdrawn from a bonded warehouse, after having been inspected and gauged by the proper officer, and after the payment to the collector of internal revenue for the district in which the warehouse is situated of the tax imposed by law; and when so delivered, shall be branded "U. S. bonded warehouse, tax paid"; or may be removed from said warehouse without the payment of the tax for the purpose of being exported, or for the purpose of being rectified, or redistilled, canned, or put into other packages, after the quantity and proof of the spirits to be removed have been ascertained and inspected as required by law, under such rules and regulations and the execution of such bonds or other security as the commissioner of internal revenue, subject to the approval of the Secretary of the Treasury, may prescribe; but such removal of bonded spirits for the purpose of being rectified, redistilled, or put into other packages, shall be allowed but once on the same spirits; and all spirits so removed for redistillation, rectification, or change of package, shall be returned to the same warehouse, and shall again be inspected; and the tax shall be paid to the said collector on any deficiency or reduction beyond three per cent. And upon spirits removed under bond for the purpose of being redistilled or rectified, or change of package as aforesaid, and upon which an allowance shall have been made, as herein provided, the duty upon such allowance shall be paid, together with the taxes imposed by law upon such spirits, in case such spirits shall be withdrawn for consumption or sale, or for transportation without being exported. And no drawback shall be allowed on any distilled spirits on which the tax has been paid; but nothing in this section shall be so construed as to prevent the manufacture in bond for exportation, without the payment of taxes, of medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, as provided by law.

Fees for execution of papers, &c.

Expenses, &c. to be paid by owner.

Distilled spirits, how may be withdrawn from bonded warehouse, &c.; for exportation, rectification, &c

Removal for rectification to be allowed but once for the same spirits.

Spirits removed to be returned.

Tax to be paid on what deficiency.

No drawback on distilled spirits on which tax has been paid.

SEC. 41. *And be it further enacted*, That any spirits or other merchandise may be removed from bonded warehouse, for the purpose of being exported, upon the order of the superintendent of exports for the port whence the spirits are to be exported; and such order shall state the port to which such spirits are to be shipped, and the name of the vessel, and also the number of proof gallons, and the marks of the packages or casks; and such spirits or other merchandise shall be branded "U. S. bonded warehouse, for export," and shall be put on board of the vessel in or by which they are to be exported, by an officer under direction of the superintendent of exports, and placed under the supervision of an officer of the customs, after a bond with good and sufficient sureties shall have been given in such form and containing such conditions as the commissioner of internal revenue, subject to the approval of the Secretary of the Treasury, may prescribe. And such bond shall be cancelled upon the presentation of the proper certificate that said spirits have been landed at the port named in said bond, or at any other port without the jurisdiction of the United States, or upon satisfactory proof that after shipment the spirits have been lost. And at any port where there shall be no superintendent of exports, all the duties and services required of superintendents of ex-

Spirits may be removed from bonded warehouse for exportation.

Proceedings in such cases.

Bond.

When bond may be cancelled.

Where there is no superinten-

dent of exports, collector to act as such.

ports and drawback shall devolve upon and be performed by the collector of internal revenue designated to have charge of exportations.

Penalty for making any false document, &c. to evade the payment of tax, or in fraud of the internal revenue laws.

Sec. 42. *And be it further enacted*, That any person or persons who shall execute or sign any false or fraudulent bond, permit, entry, or other document, required by law or regulations; or who shall fraudulently procure the same to be executed; or who shall connive at the execution thereof, by which the payment of any internal revenue tax shall be evaded, or attempted to be evaded, or which shall be executed, or purport to be executed, for the purpose of placing in, or withdrawing from, any bonded warehouse any spirits or other merchandise for any purpose whatever, or which shall in any way be used or attempted to be used in fraud of the internal revenue laws and regulations, on conviction thereof, shall forfeit all property in such spirits or other merchandise to which such instrument relates, or purports to relate, and shall be imprisoned for a term not less than one nor more than five years, at the discretion of the court.

Forfeiture.

Imprisonment.

Owners of spirits intended for sale, manufactured before this act takes effect, to notify collector to gauge and prove them.

Sec. 43. *And be it further enacted*, That any person owning any distilled spirits intended for sale, manufactured prior to the time when this act takes effect, exceeding fifty gallons altogether, shall notify in writing the collector of the district wherein such spirits may be stored, held, or owned, within sixty days thereafter, to gauge and prove the same; and upon the receipt of said notice the collector shall cause said spirits to be gauged and proved, and the casks or packages containing the same to be marked by the inspector in the following manner: —

Casks, &c. how to be marked.

Manufactured prior to
————, 186–.
————, Inspector,
—— District.
Inspected ——, 186–.

Such spirits to be gauged only in barrels, &c.

And no spirits so manufactured, held, or owned, shall be gauged, proved, or marked in any cistern or other stationary vessel, but shall be gauged, proved and marked only in barrels, casks, or packages in which the same shall have been placed; and the quantity held in leach-tubs shall be estimated by the inspector, and when drawn off into packages, shall be gauged and marked as herein provided. Upon the receipt of the return the collector shall immediately forward to the commissioner of internal revenue a copy thereof; and any person holding or owning such spirits, and refusing or neglecting to notify the collector, as in this section provided, shall forfeit the same and pay the sum of five hundred dollars, to be collected in the manner provided by law for the collection of other penalties. No distilled spirits on which the tax has been paid shall be stored or allowed to remain on any distillery premises, under the penalty of a forfeiture of all spirits so found. And all spirits, after being removed from the original package in which they were inspected and gauged into other packages for purposes of rectification, redistillation or change of proof, shall again be inspected and gauged and properly branded; and the absence of an inspector's brand shall be taken and held as sufficient cause or evidence upon which any spirits so found may be forfeited. And any person who shall change the character of any spirits, either by rectification, mixing, or otherwise, after they have been duly inspected and marked, as hereinbefore provided, and place the same in other packages for consumption or sale without first stamping or branding upon such package, in such manner as the commissioner of internal revenue may prescribe, the word "Rectified," shall forfeit such spirits, and the same may be seized by the collector or deputy collector of the district where such spirits may be found, or by such other collector or deputy col-

Collector to send commissioner copy of return.

Penalty for refusal to notify collector.

Spirits on which tax is paid not to remain upon distiller's premises.

Absence of inspector's brand to be cause for forfeiture.

Changing the character of spirits after, &c. and placing them in other packages without, &c. to work forfeiture of spirits.

See *Post*, p. 475.

lector as may be specially authorized by the commissioner of internal revenue for that purpose. And any person who shall so brand any package containing spirits, knowing the taxes thereon have not been paid, shall forfeit such spirits, and shall be deemed guilty of a misdemeanor, and upon conviction shall be imprisoned for not more than two years, at the discretion of the court.

Branding packages, knowing the taxes not to be paid, how punished.

See *Post*, p. 475.

SEC. 44. *And be it further enacted*, That all boilers, stills, or other vessels, tools, and implements, used in distilling or rectifying, and forfeited under any of the provisions of this act, and all condemned material, together with any engine or other machinery connected therewith, and all empty barrels, and all grain or other material suitable for distillation, shall, under the direction of the court in which the forfeiture is recovered, be sold at public auction, and the proceeds thereof, after deducting the expenses of sale, shall be disposed of according to law. And all spirits or spirituous liquors which may be forfeited under the provisions of this act, unless herein otherwise provided, shall be disposed of by the commissioner of internal revenue as the Secretary of the Treasury may direct. And the commissioner of internal revenue is hereby authorized, with the approval of the Secretary of the Treasury, to exempt distillers of brandy from apples, peaches, or grapes exclusively, from such of the provisions of this act relating to the manufacture of spirits as in his judgment may seem expedient. And any word or words in any and all parts of this act, and of all acts to which this act is additional, indicating or referring to person or persons, shall be taken to include partnerships, firms, associations, bodies corporate or politic, or any other party whatsoever, when not otherwise designated, or manifestly incompatible with the intent thereof.

Forfeited stills, implements, &c. and condemned material, to be sold at public auction.

Forfeited liquors, how disposed of.

Distillers of brandy from apples, grapes, &c. may be exempted, &c.

The word "person" to include what.

See *Post*, p. 483.

SEC. 45. *And be it further enacted*, That any person who shall remove any distilled spirits from the place where the same are distilled, otherwise than into a bonded warehouse as provided by law, shall be liable to a fine of double the amount of the tax imposed thereon, or to imprisonment for not less than three months. All distilled spirits so removed, and all distilled spirits found elsewhere than in a bonded warehouse, not having been removed from such warehouse according to law, and the tax imposed by law on the same not having been paid, shall be forfeited to the United States, or may, immediately upon discovery, be seized, and, after assessment of the tax thereon, may be sold by the collector for the tax and expenses of seizure and sale. And proceedings upon such seizure shall be according to existing provisions of law in relation to distraint, and in conformity with any regulations which shall be made by the commissioner of internal revenue. And the burden of proof shall be upon the claimant of said spirits to show that the requirements of law in regard to the same have been complied with. And any person who shall aid or abet in the removal of distilled spirits from any distillery otherwise than to a bonded warehouse as provided by law, or shall aid in the concealment of such spirits so removed, shall be liable, on conviction thereof, to a fine of not less than two hundred nor more than one thousand dollars, or to imprisonment for not less than three nor more than twelve months. And any person who shall remove, or shall aid or abet in the removal of any distilled spirits from any bonded warehouse, other than is allowed by law, shall be liable to a fine of not more than one thousand dollars, or to imprisonment for not less than three nor more than twelve months.

Penalty for removing spirits from places where distilled, except to a bonded warehouse.

Spirits so removed when tax is not paid, to be forfeited;

and may be seized and sold.

Proceedings in case of seizure.

Burden of proof upon claimants.

Aiding in the unlawful removal of distilled spirits how, punished.

SEC. 46. *And be it further enacted*, That every brewer shall, before commencing or continuing business after this act takes effect, file with the assistant assessor of the assessment district in which he shall design to carry on his business, a notice in writing, stating therein the name of the person, company, corporation, or firm, and the names of the members of any such company or firm, together with the place or places of residence of such person or persons, and a description of the premises on which the brewery is situated, and of his or their title thereto, and the name or

Brewers, before commencing business, to give notice to assessors.

Notice to state what.

names of the owner or owners thereof; and also the whole quantity of malt liquors annually made and sold or removed from the brewery for two years next preceding the date of filing such notice.

Brewers to give bond; in what amount; to be renewed annually; Conditions.

SEC. 47. *And be it further enacted*, That every brewer shall execute a bond to the United States, to be approved by the collector of the district, in a sum equal to twice the amount of tax which, in the opinion of the assessor, said brewer will be liable to pay during any one month, which bond shall be renewed on the first day of May in each year, and shall be conditioned that he will pay, or cause to be paid, as herein provided, the tax required by law on all beer, lager beer, ale, porter, and other fermented liquors aforesaid made by him, or for him, before the same is sold or removed for consumption or sale, except as hereinafter provided; and that he will keep, or cause to be kept, a book in the manner and for the purposes hereinafter specified, which shall be open to inspection by the proper officers as by law required, and that he will in all respects faithfully comply, without fraud or evasion, with all requirements of law relating to the manufacture and sale of any malt liquors before mentioned: *Provided*, That no brewer shall be required to pay a special tax as a wholesale dealer, by reason of selling at wholesale, at a place other than his brewery, malt liquors manufactured by him.

Proviso.

Tax on beer, lager beer, ale, porter, &c.

SEC. 48. *And be it further enacted*, That there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a tax of one dollar for every barrel containing not more than thirty-one gallons; and at a like rate for any other quantity or for any fractional part of a barrel which shall be brewed or manufactured and sold, or removed for consumption or sale, within the United States; which tax shall be paid by the owner, agent or superintendent of the brewery or premises in which such fermented liquors shall be made, in the manner and at the time hereinafter specified: *Provided*, That fractional parts of a barrel shall be halves, quarters, sixths, and eighths; and any fractional part of a barrel containing less than one eighth shall be accounted one eighth; more than one eighth and not more than one sixth, shall be accounted one sixth; more than one sixth and not more than one quarter, shall be accounted one quarter; more than one quarter and not more than one half, shall be accounted one half; more than one half and not more than one barrel, shall be accounted one barrel; and more than one barrel and not more than sixty-three gallons, shall be accounted two barrels, or a hogshead.

By whom to be paid.

Fractional parts of a barrel, and how accounted.

Post, pp. 475, 476.

Brewers, &c. manufacturing beer, lager beer, ale, &c., to make, from day to day, entries in a book of kind and quantity of liquors made, &c.; to enter, in a separate book, an account of material purchased; to render monthly statement to assessor under oath, &c.;

SEC. 49. *And be it further enacted*, That every person owning or occupying any brewery or premises used, or intended to be used, for the purpose of brewing or making such fermented liquors, or who shall have such premises under his control or superintendence as agent for the owner or occupant, or shall have in his possession or custody any brewing materials, utensils, or apparatus, used or 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 superintendent, shall, from day to day, enter or cause to be entered, in a book to be kept by him for that purpose, the kind of such fermented liquors, the description of packages, and number of barrels and fractional parts of barrels of fermented liquors made, and also the quantity sold or removed for consumption or sale, and shall also, from day to day, enter or cause to be entered, in a separate book to be kept by him for that purpose, *on* [an] account of all material by him purchased for the purpose of producing such fermented liquors, including grain and malt; and shall render to said assessor or assistant assessor, on or before the tenth day of each month, a true statement in writing, taken from his books, of the whole quantity or number of barrels and fractional parts of barrels of fermented liquors brewed and sold, or removed for consumption or sale, during the preceding month; and shall verify, or cause to be verified, the said statement, and the facts therein

set forth, by oath or affirmation to be taken before the assessor or assistant assessor of the district, according to the form required by law, and shall immediately forward to the collector of the district a duplicate of said statement, duly certified by the assessor or assistant assessor. And said books shall be open at all times for the inspection of any assessor or assistant assessor, collector, deputy collector, inspector, or revenue agent, who may take memorandums and transcripts therefrom.

Brewers, &c. to send duplicate of statement to collector.

Books to be open to inspection of revenue officers.

SEC. 50. *And be it further enacted*, That the entries made in such books shall, on or before the tenth day of each month, be verified by the oath or affirmation of the person or persons by whom such entries shall have been made, which oath or affirmation shall be written in the book at the end of such entries, and be certified by the officer administering the same, and shall be in form as follows: "I do swear (or affirm) that the foregoing entries were made by me, and that they state truly, according to the best of my knowledge and belief, the whole quantity of fermented liquors brewed, the quantity sold, and the quantity removed from the brewery owned by —— in the county of ——. And further, that I have no knowledge of any matter or thing, required by law to be stated in said entries, which has been omitted therefrom." And the owner, agent, or superintendent aforesaid, shall also, in case the original entries made in his books shall not have been made by himself, subjoin thereto the following oath or affirmation, to be taken in manner as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries fully set forth all the matters therein required by law, and that the same are just and true, and that I have taken all the means in my power to make them so."

Entries in books to be verified monthly upon oath.

Form of oath.

Oath taken by owner, if original entries are not made by him.

SEC. 51. *And be it further enacted*, That the owner, agent, or superintendent of any brewery, vessels, or utensils used in making fermented liquors, who shall evade or attempt to evade the payment of the tax thereon, or fraudulently neglect or refuse to make true and exact entry and report of the same in the manner by law required, or to do or cause to be done any of the things by law required to be done by him as aforesaid, or who shall intentionally make false entry in said book or in said statement, or knowingly allow or procure the same to be done, shall forfeit, for every such offence, all the liquors made by him or for him, and all the vessels, utensils, and apparatus used in making the same, and be liable to a penalty of not less than five hundred nor more than one thousand dollars, to be recovered with costs of suit, and shall be deemed guilty of a misdemeanor, and shall be imprisoned for a term not exceeding one year. And any brewer who shall neglect to keep the books, or refuse to furnish the account and duplicate thereof as provided by law, or who shall refuse to permit the proper officer to examine the books in the manner provided, shall, for every such refusal or neglect, forfeit and pay the sum of three hundred dollars.

Penalty for evading or attempting to evade payment of tax;

for fraudulently neglecting, &c. to make entry and report;

for intentionally making a false entry.

Forfeiture.

Fine.

Imprisonment.

Penalty for neglecting to keep books, or furnish accounts, or for not permitting books to be examined.

SEC. 52. *And be it further enacted*, That the commissioner of internal revenue shall cause to be prepared, for the payment of the tax aforesaid, suitable stamps denoting the amount of tax required to be paid on the hogshead, barrels, and halves, quarters, sixths, and eighths of a barrel of such fermented liquors, and shall furnish the same to the collectors of internal revenue, who shall each be required to keep on hand, at all times, a supply equal in amount to two months' sales thereof, if there shall be any brewery or brewery warehouse in his district, and the same shall be sold by such collectors only to the brewers of their districts, respectively; and such collectors shall keep an account of the number and values of the stamps sold by them to each of such brewers, respectively; and the commissioner of internal revenue shall allow upon all sales of such stamps to any brewer, and by him used in his business, a *decuction* [deduction] of seven and one half per centum. And the amount paid into the treasury by any collector on account of the sale of such stamps to brewers shall be

Stamps to be prepared denoting amount of tax to be paid on barrels, &c.;

to be furnished to collectors, who shall keep two months' supply on hand;

to be sold only to brewers.

Account to be kept of stamps sold.

Deduction on sales to brewers.

Commissions of collector and

assessor on account of sales of stamps.

included in estimating the commissions of such collector and of the assessor of the same district.

Brewers to obtain from collectors the proper stamps, and affix upon the tap of each barrel, &c. a stamp denoting the tax thereon.

SEC. 53. *And be it further enacted*, That every brewer shall obtain, from the collector of the district in which his brewery or brewery warehouse may be situated, and not otherwise, unless said collector shall fail to furnish the same upon application to him, the proper stamp or stamps, and shall affix upon the spigot-hole or tap (of which there shall be but one) of each and every hogshead, barrel, keg, or other receptacle, in which any fermented liquor shall be contained, when sold or removed from such brewery or warehouse, a stamp denoting the amount of the tax required upon such fermented liquor, in such a way that the said stamp or stamps will be destroyed upon the withdrawal of the liquor from such hogshead, barrel, keg, or other vessel, or upon the introduction of a faucet or other instrument for that purpose; and shall also, at the time of affixing such stamp or stamps as aforesaid, cancel the same by writing or imprinting thereon the name of the person, firm, or corporation by whom such liquor may have been made, or the initial letters thereof, and the date when cancelled. Every brewer who shall refuse or neglect to affix and cancel the stamp or stamps required by law in the manner aforesaid, or who shall affix a false or fraudulent stamp thereto, or knowingly permit the same to be done, shall be liable to pay a penalty of one hundred dollars for each barrel or package on which such omission or fraud occurs, and shall be liable to imprisonment for not more than one year.

Mode of affixing the stamp.

Stamps to be cancelled, and how.

Penalty for not affixing or not cancelling stamp, or affixing fraudulent ones.

Fine and imprisonment.

Penalty for selling, purchasing, receiving, &c. fermented liquor in any vessel from a brewery, &c. without a stamp, or with a false stamp, &c.:

SEC. 54. *And be it further enacted*, That any brewer, carman, agent for transportation, or other person, who shall sell, remove, receive, or purchase, or in any way aid in the sale, removal, receipt, or purchase of any fermented liquor contained in any hogshead, barrel, keg, or other vessel from any brewery or brewery warehouse, upon which the stamp required by law shall not have been affixed, or on which a false or fraudulent stamp is affixed, with knowledge that it is such, or on which a stamp once cancelled is used a second time; and any retail dealer or other person, who shall withdraw or aid in the withdrawal of any fermented liquor from any hogshead, barrel, keg, or other vessel containing the same, without destroying or defacing the stamp affixed upon the same, or shall withdraw or aid in the withdrawal of any fermented liquor from any hogshead, barrel, keg, or other vessel, upon which the proper stamp shall not have been affixed, or on which a false or fradulent stamp is affixed, shall be liable to a fine of one hundred dollars, and to imprisonment not more than one year. Every person who shall make, sell, or use any false or counterfeit stamp or die for printing or making stamps which shall be in imitation of or purport to be a lawful stamp or die of the kind before mentioned, or who shall procure the same to be done, shall be imprisoned for not less than one nor more than five years: *Provided*, That every brewer, who sells fermented liquor at retail at the brewery or other place where the same is made, shall affix and cancel the proper stamp or stamps upon the hogsheads, barrels, kegs, or other vessels in which the same is contained, and shall keep an account of the quantity so sold by him, and of the number and size of the hogsheads, barrels, kegs, or other vessels in which the same may have been contained, and shall make a report thereof, verified by oath, monthly to the assessor, and forward a duplicate of same to the collector of the district; *And provided further*, That brewers may remove malt liquors of their own manufacture from their breweries or other places of manufacture to a warehouse or other place of storage occupied by them within the same district in quantities of not less than six barrels in one vessel without affixing the proper stamp or stamps, but shall affix the same upon such liquor when sold or removed from such warehouse or other place of storage. But when the manufacturer of any ale or porter manufactures the same in one collection district, and owns, occupies, or hires a depot or warehouse for the storage and sale of such ale or porter

for withdrawing such liquor from the vessel, without defacing the stamp, or from a vessel not stamped;

for making, selling, or using false stamps or dies, &c.

Brewers selling at retail from brewery to affix and cancel proper stamps;

to keep account of quantity sold;

to report under oath to assessor monthly, and to send duplicate to collector;

may remove certain malt liquors in certain quantities from brewery to warehouse without stamps.

Stamps to be affixed when liquor is sold or removed.

in another collection district, he may, without affixing the stamps on the casks at the brewery, as herein provided for, remove or transport, or cause to be removed or transported, said ale or porter, in quantities not less than one hundred barrels at a time, under a permit from the collector of the district wherein said ale or porter is manufactured, to said depot or warehouse, but to no other place, under such rules and regulations as the commissioner of internal revenue may prescribe, and thereafter the manufacturer of the ale or porter so removed shall stamp the same when it leaves such depot or warehouse, in the same manner and under the same penalties and liabilities as when stamped at the brewery as herein provided; and the collector of the district in which such depot or warehouse is situated shall furnish the manufacturer with the stamps for stamping the same, as if the said ale or porter had been manufactured in his district: *And provided further*, That where fermented liquor has become sour or damaged, so as to be incapable of use as such, brewers may sell the same for manufacturing purposes, and may remove the same to places where it may be used for such purposes, in casks, or other vessels, unlike those ordinarily used for fermented liquors, containing respectively not less than one barrel each, and having the nature of their contents marked upon them, without affixing thereon the stamp or stamps required.

When and how ale or porter may be removed from district where manufactured to warehouse in another district, without having stamps affixed.

Fermented liquors, sour and unfit for use, may be sold for manufacturing purposes, &c. without stamps affixed.

SEC. 55. *And be it further enacted*, That every brewer shall mark or cause to be marked, in such manner as shall be prescribed by the commissioner of internal revenue, upon every hogshead, barrel, keg, or other vessel containing the fermented liquor made by him, before it is sold or removed from the brewery, or brewery warehouse, or other place of manufacture, the name of the person, firm or corporation by whom such liquor was manufactured, and the place where the same shall have been made; and any person other than the owner thereof, or his agent, who shall intentionally remove or deface such mark therefrom, shall be liable to a penalty of fifty dollars for each cask from which the mark is so removed or defaced.

Every barrel, &c. of fermented liquor to be marked before it is sold or removed from brewery.

Penalty for purposely removing or defacing such marks.

SEC. 56. *And be it further enacted*, That every person other than the purchaser or owner of any fermented liquor, or person acting on his behalf, or as his agent, who shall intentionally remove or deface the stamp affixed upon the hogshead, barrel, keg, or other vessel, in which the same may be contained, shall be liable to a fine of fifty dollars for each such vessel from which the stamp is so removed or defaced, and to render compensation to such purchaser or owner for all damages sustained by him therefrom.

Penalty, if any person other than owner or purchaser intentionally removes or defaces stamp on any barrel, &c.

SEC. 57. *And be it further enacted*, That the ownership or possession by any person of any fermented liquor after its sale or removal from brewery or warehouse, or other place where it was made, upon which the tax required shall not have been paid, shall render the same liable to seizure wherever found, and to forfeiture; and that the want of the proper stamp or stamps upon any hogshead, barrel, keg, or other vessel in which fermented liquor may be contained after its sale or removal from the brewery where the same was made, or warehouse as aforesaid, shall be notice to all persons that the tax has not been paid thereon, and shall be prima facie evidence of the non-payment thereof.

Possession of fermented liquor after removal from warehouse, on which tax is not paid, to be cause of forfeiture.

Absence of stamps on barrel, &c. to be notice that tax is not paid.

SEC. 58. *And be it further enacted*, That every person who shall withdraw any fermented liquor from any hogshead, barrel, keg, or other vessel upon which the proper stamp or stamps shall not have been affixed, for the purpose of bottling the same, or who shall carry on, or attempt to carry on, the business of bottling fermented liquor in any brewery or other place in which fermented liquor is made, or upon any premises having communication with such brewery or any warehouse, shall be liable to a fine of five hundred dollars, and the property used in such bottling or business shall be liable to forfeiture.

Withdrawing fermented liquor for bottling, from any vessel not stamped, or bottling fermented liquor in the place where it is made, &c. how punished.

SEC. 59. *And be it further enacted*, That any inspector or revenue

Penalty upon

revenue officers for becoming or being interested in the manufacture of tobacco, &c. or in production of spirits or fermented liquors.

agent who shall hereafter become interested, directly or indirectly, in the manufacture of tobacco, snuff, or cigars, and any assessor, collector, inspector, or revenue agent, who shall hereafter become interested, directly or indirectly, in the production, by distillation, or by other process, of spirits, ale, or beer, or other fermented liquors, shall, on conviction before any court of the United States of competent jurisdiction, pay a penalty not less than five hundred dollars, nor more than five thousand dollars, in the discretion of the court.

Being interested when act takes effect, and failing to divest of interest, &c.

And any such officer interested as aforesaid in any such manufacture at the time this act takes effect, who shall fail to divest himself of such interest within sixty days thereafter, shall be held and declared to have become so interested after this act takes effect.

Internal revenue officers paid by fees, &c. to make statement under oath of entire amount of fees, &c.

SEC. 60. *And be it further enacted*, That every internal revenue officer, whose payment, charges, salary, or compensation shall be composed, either wholly or in part, of fees, commissions, allowances, or rewards, from whatever source derived, shall be required to render to the commissioner of internal revenue, under regulations to be approved by the Secretary of the Treasury, a statement under oath setting forth the entire amount of such fees, commissions, emoluments or rewards of whatever nature, or from whatever source received, during the time for which said statement is rendered; and any false statement knowingly and wilfully rendered under the requirements of this section, or regulations established in accordance therewith, shall be deemed wilful perjury, and punished on conviction thereof, as provided in section forty-two of the act of June thirty, eighteen hundred and sixty-four, to which this act is an amendment; and any neglect or omission to render such statement when required shall be punished on conviction thereof by a fine of not less than two hundred dollars nor more than five hundred dollars, in the discretion of the court.

Penalty for knowingly making false statement;

for neglecting to render statement when required.

When law relating to distilled spirits and fermented liquors takes effect.

SEC. 61. *And be it further enacted*, That so much of this act as changes the existing law relating to distilled spirits and fermented liquors shall take effect from and after the first day of September, eighteen hundred and sixty-six.

Penalty for giving or offering, &c. any bribe, or present, &c. to any United States officer or official, with intent to influence his action on anything before him, or to cause him to commit any fraud upon the revenue;

SEC. 62. *And be it further enacted*, That if any person or persons shall, directly or indirectly, promise, offer, or give, or cause or procure to be promised, offered, or given, any money, goods, right in action, bribe, present or reward, or any promise, contract, undertaking, obligation, or security for the payment or delivery of any money, goods, right in action, bribe, present, or reward, or any other valuable thing whatever to any officer of the United States, or person holding any place of trust or profit, or discharging any official function under, or in connection with, any department of the government of the United States, after the passage of this act, with intent to influence his decision or action on any question, matter, cause, or thing which may then be pending, or may by law be brought before him in his official capacity, or in his place of trust or profit, or with intent to influence any such officer or person to commit, or aid or abet in committing, any fraud on the revenue of the United States, or to connive at or collude in, or to allow or permit, or make opportunity for the commission of any such fraud, and shall be thereof convicted, such person or persons so offering, promising, or giving, or causing, or procuring to be promised, offered, or given any such money, goods, right in action, bribe, present, or reward, or any promise, contract, undertaking, obligation, or security for the payment or delivery of any money, goods, right in action, bribe, present, or reward, or other valuable thing whatever, and the officer or person who shall in anywise accept or receive the same, or any part respectively shall be liable to indictment in any court of the United States having jurisdiction, and shall, upon conviction thereof, be fined not exceeding three times the amount so offered, promised, given, accepted, or received, and imprisoned not exceeding three years; and the person con-

or for accepting or receiving the same.

Fine.

Imprisonment.

victed of so accepting or receiving the same, or any part thereof, if an officer or person holding any such place of trust or profit, shall forfeit his office or place; and any person so convicted under this section shall forever be disqualified to hold any office of honor, trust or profit under the United States.

Incapacitated from holding office.

SEC. 63. *And be it further enacted*, That hereafter in all cases of seizure of any goods, wares, or merchandise which shall, in the opinion of the collector or deputy collector making such seizure, be of the appraised value of three hundred dollars or less, and which shall have been so seized as being subject to forfeiture under any of the provisions of this act, or of any act to which this is an amendment, excepting in cases otherwise provided, the said collector or deputy collector shall proceed as follows, that is to say: He shall cause a list containing a particular description of the goods, wares, or merchandise seized to be prepared in duplicate, and an appraisement of the same to be made by three sworn appraisers, to be selected by him for said purpose, who shall be respectable and disinterest[ed] citizens of the United States residing within the collection district wherein the seizure was made. The aforesaid list and appraisement shall be properly attested by such collector or deputy collector and the persons making the appraisement, for which service said appraisers shall be allowed the sum of one dollar and fifty cents per day each, to be paid as other necessary charges of collectors according to law. If the said goods shall be found by such appraisers to be of the value of three hundred dollars or less, the said collector or deputy collector shall publish a notice, for the space of three weeks, in some newspaper of the district where the seizure was made, describing the articles and stating the time, place, and cause of their seizure, and requiring any person or persons claiming them to appear and make such claim within thirty days from the date of the first publication of such notice: *Provided*, That any person or persons claiming the goods, wares, or merchandise, so seized, within the time specified in the notice, may file with such collector or deputy collector a claim, stating his or their interest in the articles seized, and may execute a bond to the United States in the penal sum of two hundred and fifty dollars, with sureties, to be approved by said collector or deputy collector, conditioned that, in case of condemnation of the articles so seized, the obligors will pay all the costs and expenses of the proceedings, to obtain such condemnation; and upon the delivery of such bond to the collector or deputy collector, he shall transmit the same, with the duplicate list or description of the goods seized, to the United States district attorney for the district, who shall proceed thereon in the ordinary manner prescribed by law: *And provided also*, That if there shall be no claim interposed, and no bond given within the time above specified, the collector or deputy collector, as the case may be, shall give ten days' notice of the sale of the goods, wares, or merchandise, by publication; and at the time and place specified in said notice, shall sell the article so seized at public auction, and after deducting the expense of appraisement and sale he shall deposit the proceeds to the credit of the Secretary of the Treasury. And within one year after the sale of any goods, wares, or merchandise, as aforesaid, any person or persons claiming to be interested in the goods, wares, or merchandise so sold may apply to the Secretary of the Treasury for a remission of the forfeiture thereof, or any of them, and a restoration of the proceeds of the said sale, which may be granted by the said Secretary upon satisfactory proof, to be furnished in such manner as he shall prescribe: *Provided*, That it shall be satisfactorily shown that the applicant, at the time of the seizure and sale of the goods in question, and during the intervening time, was absent out of the United States, or in such circumstances as prevented him from knowing of such seizure, and that he did not know of the same; and also that the said forfeiture was incurred without wilful negligence or any intention of fraud on the part of the

Proceedings in cases of seizure of goods as subject to forfeiture.

List in duplicate.

Appraisement.

Pay of appraisers.

If goods seized are found to be of the value of $300 or less, collector to publish notice.

Notice to state what.

Claimants of the goods seized may file claim and execute bond.

Conditions of bond.

Collector to send bond and duplicate list to the United States district attorney, who shall proceed thereon.

If there is no claim and no bond, collector to give ten days' notice of sale of goods.

Sale at public auction.

Proceeds of sale.

Within year of sale, application may be made for remission of forfeiture, and restoration of proceeds of sale.

Applicant to prove what.

If no application is made within one year, proceeds of sale to be distributed.

owner or owners of such goods. If no application for such restoration be made within one year, as hereinbefore prescribed, then, at the expiration of the said time, the Secretary of the Treasury shall cause the proceeds of the sale of the said goods, wares, or merchandise to be distributed according to law, as in the case of goods, wares, or merchandise condemned and sold pursuant to the decree of a competent court.

Reorganization of office of commissioner of internal revenue.

SEC. 64. *And be it further enacted*, That the office of the commissioner of internal revenue be reorganized so as to include —

Commissioner.

One commissioner of internal revenue, with a salary of six thousand dollars; and

Deputy commissioner.

One deputy commissioner, with a salary of three thousand five hundred dollars;

Additional officers and clerks.

Which offices are already created, and the duties thereof defined by law; and to authorize, under the direction of the Secretary of the Treasury, the employment of the following additional officers and clerks, and with the salaries hereinafter specified, namely:

Two deputy commissioners.

Two deputy commissioners, each with a salary of three thousand dollars;

Solicitor.

One solicitor, with a salary of four thousand dollars;

Heads of divisions.

Seven heads of divisions, each with a salary of two thousand five hundred dollars;

Clerks.

Thirty-four clerks of class four; forty-five clerks of class three; fifty clerks of class two; and thirty-seven clerks of class one;

Messengers.

Fifty-five female clerks; five messengers;

Assistant messengers and laborers.

Three assistant messengers, and fifteen laborers; and a sum sufficient to pay the additional salaries of officers, clerks, and employés herein authorized is hereby appropriated out of any money in the treasury not

Appropriation.

otherwise appropriated; and this section shall take effect from and after the *the* thirtieth day of June, eighteen hundred and sixty six.

Official communications between certain revenue officers to be free of postage.

SEC. 65. *And be it further enacted*, That all official communications made by assessors to collectors, assessors to assessors, or by collectors to collectors, or by collectors to assessors, or by assessors to assistant assessors, or by assistant assessors to assessors, or by collectors to their deputies, or by deputy collectors to collectors, may be officially franked by the writers thereof, and shall, when so franked, be transmitted by mail free of postage.

Special commissioner of the revenue.

SEC. 66. *And be it further enacted*, That the Secretary of the Treasury is hereby authorized to appoint an officer in his department who shall be

Term of office.

styled "special commissioner of the revenue," whose office shall terminate in four years from the thirtieth day of June, eighteen hundred and sixty-six.

Duties.

It shall be the duty of the special commissioner of the revenue to inquire into all the sources of national revenue, and the best methods of collecting the revenue; the relations of foreign trade to domestic industry; the mutual adjustment of the systems of taxation by customs and excise, with the view of insuring the requisite revenue with the least disturbance or inconvenience to the progress of industry and the development of the resources of the country; and to inquire, from time to time, under the direction of the Secretary of the Treasury, into the manner in which officers charged with the administration and collection of the revenues perform their duties. And the said special commissioner of the revenue

To report from time to time modifications of rates of taxation, &c.

shall from time to time report, through the Secretary of the Treasury, to Congress, either in the form of a bill or otherwise, such modifications of the rates of taxation or of the methods of collecting the revenues, and such other facts pertaining to the trade, industry, commerce, or taxation of the country, as he may find, by actual observation of the operation of the law, to be conducive to the public interest; and, in order to enable

Special commissioner may examine books,

the special commissioner of the revenue to properly conduct his investigations, he is hereby empowered to examine the books, papers and accounts of any officer of the revenue, to administer oaths, examine and

summon witnesses, and take testimony; and each and every such person falsely swearing or affirming shall be subject to the penalties and disabilities prescribed by law for the punishment of corrupt and wilful perjury; and all officers of the government are hereby required to extend to the said commissioner all reasonable facilities for the collection of information pertinent to the duties of his office. And the said special commissioner shall be paid an annual salary of four thousand dollars, and the travelling expenses necessarily incurred while in the discharge of his duty; and all letters and documents to and from the special commissioner relating to the duties and business of his office shall be transmitted by mail free of postage. And section nineteen of an act entitled "An act to amend an act entitled 'An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes,' approved June thirtieth, eighteen hundred and sixty-four," approved March third, eighteen hundred and sixty-five, be, and the same is hereby, repealed.

&c. of any officer of revenue, &c.
False swearing before him to be perjury.
Government officers to extend facilities.
Salary.
Franking privilege.
Repeal of § 19 of act of 1865, ch. 78. Vol. xiii. p. 487.

SEC. 67. *And be it further enacted*, That in any case, civil or criminal, where suit or prosecution shall be commenced in any court of any State against any officer of the United States, appointed under or acting by authority of the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," passed June thirtieth, eighteen hundred and sixty-four, or of any act in addition thereto or in amendment thereof, or against any person acting under or by authority of any such officer on account of any act done under color of his office, or against any person holding property or estate by title derived from any such officer, concerning such property or estate, and affecting the validity of this act or acts of which it is amendatory, it shall be lawful for the defendant, in such suit or prosecution, at any time before trial, upon a petition to the circuit court of the United States in and for the district in which the defendant shall have been served with process, setting forth the nature of said suit or prosecution, and verifying the said petition by affidavit, together with a certificate, signed by an attorney or counsellor at law of some court of record of the State in which such suit shall have been commenced, or of the United States, setting forth that, as counsel for the petitioner, he has examined the proceedings against him, and carefully inquired into all the matters set forth in the petition, and that he believes the same to be true; which petition, affidavit, and certificate shall be presented to the said circuit court if in session, and if not, to the clerk thereof, at his office, and shall be filed in said office, and the cause shall thereupon be entered on the docket of said court, and shall be thereafter proceeded in as a cause, originally commenced in that court; and it shall be the duty of the clerk of said court, if the suit were commenced in the court below by summons, to issue a writ of certiorari to the State court, requiring said court to send to the said circuit court the record and proceedings in said cause; or if it were commenced by capias, he shall issue a writ of habeas corpus cum causa, a duplicate of which said writ shall be delivered to the clerk of the State court, or left at his office, by the marshal of the district, or his deputy, or some person duly authorized thereto; and thereupon it shall be the duty of the said State court to stay all further proceedings in such cause, and the said suit or prosecution, upon delivery of such process, or leaving the same as aforesaid, shall be deemed and taken to be moved to the said circuit court, and any further proceedings, trial, or judgment therein in the State court shall be wholly null and void. And if the defendant in any such suit be in actual custody on mesne process therein, it shall be the duty of the marshal, by virtue of the writ of habeas corpus cum causa, to take the body of the defendant into his custody, to be dealt with in the said cause according to the rules of law and the order of the circuit court, or of any judge thereof in vacation. All attachments made and all bail and other security given upon such suit or prosecution shall

In all suits against revenue officers, or persons acting under them, &c. and affecting the validity of this act, &c., defendant may remove the suit to the United States circuit court at any time before trial.
Proceedings for removal.
Petition, &c.
Duty of clerk of circuit court.
Certiorari.
Habeas corpus cum causa.
How served.
State court to stay proceedings, and further acts therein void.
If defendant in custody, marshal to take the body.
Attachments, bail, &c. to continue.

be and continue in like force and effect as if the same suit or prosecution had proceeded to final judgment and execution in the State court; and if, upon removal of any such suit or prosecution, it shall be made appear to the said circuit court that no copy of the record and proceedings therein in the State court can be obtained, it shall be lawful for said circuit court to allow and require the plaintiff to proceed de novo, and to file a declaration of his cause of action, and the parties may thereupon proceed as in action[s] originally brought in said circuit court; and, on failure of so proceeding, judgment of nolle prosequi may be rendered against the plaintiff, with costs for the defendant: *Provided*, That an act entitled "An act further to provide for the collection of duties on imports," passed March second, eighteen hundred and thirty-three, shall not be so construed as to apply to cases arising under an act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," passed June thirtieth, eighteen hundred and sixty-four, or any act in addition thereto or in amendment thereof, nor to any case in which the validity or interpretation of said act or acts shall be in issue: *Provided further*, That if any officer appointed under and by virtue of any act to provide internal revenue, or any person acting under or by authority of any such officer, shall receive any injury to his person or property, for or on account of any act by him done, under any law of the United States, for the collection of taxes, he shall be entitled to maintain suit for damage therefor in the circuit court of the United States, in the district wherein the party doing the injury may reside or shall be found. And all property taken or detained by any officer or other person under authority of any revenue law of the United States shall be irrepleviable, and shall be deemed to be in the custody of the law, and subject only to the orders and decrees of the courts of the United States having jurisdiction thereof. And if any person shall dispossess or rescue, or attempt to dispossess or rescue, any property so taken or detained as aforesaid, or shall aid or assist therein, such person shall be deemed guilty of a misdemeanor, and shall be liable to such punishment as is provided by the twenty-second section of the act for the punishment of certain crimes against the United States, approved the thirtieth day of April, anno Domini one thousand seven hundred and ninety, for the wilful obstruction or resistance of officers in the service of process.

If copy of proceedings in State court cannot be had, circuit court may compel plaintiff to proceed anew, or become nonsuit with costs for defendant.

Act of 1833, ch. 57, not to apply to cases arising under internal revenue laws. Vol. iv. p. 632.

Revenue officers, or persons acting under them, suffering injuries for acts done under the law, may sue for damages in the United States circuit court.

Property in custody of revenue officer to be irrepleviable.

Rescue thereof, how punished.

1790, ch. 9, § 22. Vol. i. p. 117.

SEC. 68. *And be it further enacted*, That the fiftieth section of an act passed June thirtieth, eighteen hundred and sixty-four, entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," is hereby repealed: *Provided*, That any case which may have been removed from the courts of any State under said fiftieth section to the courts of the United States shall be remanded to the State court from which it was so removed, with all the records relating to such cases, unless the justice of the circuit court of the United States in which such suit or prosecution is pending shall be of opinion that said case would be removable from the court of the State to the circuit court under and by virtue of the sixty-seventh section of this act. And in all cases which may have been removed from any court of any State under and by virtue of said fiftieth section of said act of June thirtieth, eighteen hundred and sixty-four, all attachments made, and all bail or other security given upon such suit or prosecution, shall be and continue in full force and effect until final judgment and execution, whether such suit shall be prosecuted to final judgment in the circuit court of the United States, or remanded to the State court from which it was removed.

Repeal of § 50 of act of 1854, ch. 173. Vol. xiii. p. 241.

Cases removed from State courts to courts of the United States to be remanded, unless, &c.

In all cases that have been removed, attachments, bail, &c. to remain in force.

SEC. 69. *And be it further enacted*, That whenever a writ of error shall be issued for the revision of any judgment or decree in any criminal proceeding where is drawn in question the construction of any statute of the United States, in a court of any State, as is provided in the twenty-

In writs of error in criminal cases to Supreme Court of the

fifth section of an act entitled "An act to establish the judicial courts of the United States," passed September twenty-fourth, seventeen hundred and eighty-nine, the defendant, if charged with an offence bailable by the laws of such State, shall not be released from custody until a final judgment upon such writ, or until a bond, with sufficient sureties, in a reasonable sum, as ordered and approved by the State court, shall be given; and if the offence is not so bailable, until a final judgment upon the writ of error. Writs of error in criminal cases shall have precedence upon the docket of the Supreme Court of all cases to which the government of the United States is not a party, excepting only such cases as the court, at their discretion, may decide to be of public importance.

United States, defendant is not to be released until, &c. 1789, ch. 20, § 25. Vol. i. p. 85.

If offence is not bailable.

Writs of error in criminal cases to have certain precedence on docket of supreme court.

SEC. 70. *And be it further enacted*, That this act shall take effect, where not otherwise provided, on the first day of August, eighteen hundred and sixty-six, and all provisions of any former act inconsistent with the provisions of this act are hereby repealed: *Provided, however*, That all the provisions of said acts shall be in force for collecting all taxes, duties and licenses properly assessed or liable to be assessed, or accruing under the provisions of acts, the right to which has already accrued or which may hereafter accrue under said acts, and for maintaining and continuing liens, fines, penalties, and forfeitures incurred under and by virtue thereof, and for carrying out and completing all proceedings which have been already commenced, or that may be commenced, to enforce such fines, penalties, and forfeitures, or criminal proceedings under said acts, and for the punishment of crimes of which any party shall be or has been found guilty: *And provided further*, That whenever the duty imposed by any existing law shall cease in consequence of any limitation therein contained before the respective provisions of this act shall take effect, the same duty shall be, and is hereby, continued until such provisions of this act shall take effect; and where any act is hereby repealed, no duty imposed thereby shall be held to cease, in consequence of such repeal, until the respective corresponding provisions of this act shall take effect: *And provided further*, That all manufactures and productions on which a duty was imposed by either of the acts repealed by this act, which shall be in the possession of the manufacturer or producer, or of his agent or agents, on the day when this act takes effect, the duty imposed by any such former act not having been paid, shall be held and deemed to have been manufactured or produced after such date; and whenever by the terms of this act a duty is imposed upon any articles, goods, wares, or merchandise, manufactured or produced, upon which no duty was imposed by either of said former acts, it shall apply to such as were manufactured or produced, and not removed from the place of manufacture or production, on the day when this act takes effect. And the commissioner of internal revenue, under the direction of the Secretary of the Treasury, is authorized to make all necessary regulations and prescribe all necessary forms and proceedings for the collection of such taxes and the enforcement of such fines and penalties for the execution of the provisions of this act.

When this act shall take effect.

Repeal of inconsistent laws.

Provisions of former laws to be in force for certain purposes.

Certain duties under existing laws to continue.

Certain duties not to cease, though law is repealed.

Manufactures, &c. in possession of manufacturers, when this act takes effect, on which duty has not been paid, or was not imposed, to be deemed to have been manufactured after such date.

Commissioner may make regulations, and prescribe forms and proceedings.

SEC. 71. *And be it further enacted*, That it shall be the duty of the commissioner of internal revenue to have this act, and the acts to which it is amendatory, published in at least one German newspaper in each of the States of the Union where such paper may be published.

Tax law to be published in certain German newspapers.

APPROVED, July 13, 1866.

CHAP. CC. — *An Act to continue in force and to amend "An Act to establish a Bureau for the Relief of Freedmen and Refugees," and for other Purposes.*

July 16, 1866.

1865, ch. 90. Vol. xiii. p. 507.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act to establish a bureau for the relief of freedmen and refugees, approved March third, eighteen hundred and sixty-five, shall continue in force for the term of two years from and after the passage of this act.

Act establishing bureau for relief of freedmen, &c. continued in force for two years.