sulates, shall be accounted for and paid into the treasury of the United States, and no greater sum than five hundred dollars shall be allowed for the expenses of any vice-consulate or consular agency for any one year: *Provided*, That hereafter the compensation of consuls whose annual salaries do not, under existing law, exceed one thousand five hundred dollars, and the fees collected at the consulates where they are located and paid into the treasury of the United States amount to three thousand dollars, shall be two thousand dollars per annum.

Expenses of vice-consulate not to exceed $500 a year.

Pay of certain consuls.

For interpreters to the consulates in China, including loss by exchange thereon, five thousand eight hundred dollars.

Interpreters.

For expenses incurred, under instructions from the Secretary of State, in bringing home from foreign countries persons charged with crime, and expenses incident thereto, ten thousand dollars.

Persons charged with crime.

For salaries of the marshals for the consular courts in Japan, including that at Nagasaki, and in China, Siam, and Turkey, including loss by exchange thereon, nine thousand dollars.

Marshals for consular courts.

For the salaries of the consuls at Osaca and Yeddo, Japan, whose salaries are hereby fixed at three thousand dollars each, six thousand dollars.

Salaries of certain consuls in Japan.

For rent of prisons for American convicts in Japan, China, Siam, and Turkey, and for wages of the keepers of the same, nine thousand dollars.

Prisons.

For salaries of ministers resident and consuls-general to Hayti and Liberia, eleven thousand five hundred dollars.

Hayti and Liberia.

For expenses under the act of Congress to carry into effect the treaty between the United States and her Britannic Majesty for the suppression of the African slave-trade, twelve thousand five hundred dollars.

Suppression of slave-trade. 1862, ch. 140. Vol. xii. p. 531.

For expenses under the neutrality act, twenty thousand dollars.

Neutrality. 1818, ch. 88. Vol. iii. p. 447.

For the payment of the fourth annual instalment of the proportion contributed by the United States towards the capitalization of the Scheldt dues, to fulfil the stipulations contained in the fourth article of the convention between the United States and Belgium of the twentieth of May, eighteen hundred and sixty-three, the sum of fifty-five thousand five hundred and eighty-four dollars in coin, and such further sum as may be necessary to carry out the stipulation of the convention providing for payment of interest on the said sum and on the portion of the principal remaining unpaid.

Scheldt dues. Vol. xiii. p. 649.

Officers of army or navy holding any diplomatic office to be considered as having resigned, &c.

Sec. 2. *And be it further enacted*, That any officer of the army or navy of the United States who shall, after the passage of this act, accept or hold any appointment in the diplomatic or consular service of the government, shall be considered as having resigned his said office, and the place held by him in the military or naval service shall be deemed and taken to be vacant, and shall be filled in the same manner as if the said officer had resigned the same.

Diplomatic, &c. officers not to receive salaries, &c.

Sec. 3. *And be it further enacted*, That no diplomatic or consular officer shall receive salary for the time during which he may be absent from his post by leave or otherwise, if such absence shall exceed sixty days in any one year.

Repealed. See *post*, p. 321.

Sec. 4. *And be it further enacted*, That the act entitled "An act to encourage immigration," approved July fourth, eighteen hundred and sixty-four, be, and the same is hereby, repealed.

Immigration. Repeal of 1864, ch. 246. Vol. xiii. p. 385.

Approved, March 30, 1868.

March 31, 1868.

CHAP. XLI. — *An Act to exempt certain Manufactures from internal Tax, and for other Purposes.*

Certain manufactures exempted from internal tax.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections ninety-four and ninety-five of the act entitled "An act to provide internal revenue to sup-

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port the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, and all acts and parts of acts amendatory of said sections, be, and the same are hereby, repealed, except only so much of the said sections and amendments thereto as relates to the taxes imposed thereby on gas made of coal wholly or in part, or of any other material; on illuminating, lubricating, or other mineral oils or articles the products of the distillation, redistillation, or refining of crude petroleum, or of a single distillation of coal, shale, peat, asphaltum, or other bituminous substances, on wines therein described, and on snuff and all the other manufactures of tobacco, including cigarettes, cigars, and cheroots: *Provided*, That the products of petroleum and bituminous substances hereinbefore mentioned, except illuminating gas, shall, from and after the passage of this act, be taxed at one half the rates fixed by the said section ninety-four.

Repeal of 1864, ch. 173. §§ 94, 95. Vol. xiii. pp. 264-272. 1865, ch. 78. Vol. xiii. pp. 475-478. 1866, ch. 184, § 9 Vol. xiv. pp. 128-133. 1867, ch. 169, § 9 Vol. xiv. pp. 474, 475. except as to tax on gas, certain oils, wines, snuff, tobacco, cigars, &c.

Tax on petroleum.

SEC. 2. *And be it further enacted*, That nothing in this act contained shall be construed to repeal or interfere with any law, regulation, or provision for the assessment or collection of any tax which, under existing laws, may accrue before the first day of April, anno Domini eighteen hundred and sixty-eight. And nothing herein contained shall be construed as a repeal of any tax upon machinery or other articles which have been or may be delivered on contracts made with the United States prior to the passage of this act.

This act not to apply to taxes accruing before April, 1, 1868.

Tax on certain machinery, &c. not repealed. See *post*, p. 336.

SEC. 3. *And be it further enacted*, That after the first day of June next, no drawback of internal taxes paid on manufactures shall be allowed on the exportation of any article of domestic manufacture on which there is no internal tax at the time of exportation; nor shall such drawback be allowed in any case unless it shall be proved by sworn evidence in writing, to the satisfaction of the commissioner of internal revenue, that the tax had been paid, and that such articles of manufacture were, prior to the first day of April, eighteen hundred and sixty-eight, actually purchased or actually manufactured and contracted for, to be delivered for such exportation; and no claim for such drawback, or for any drawback of internal tax on exportations made prior to the passage of this act, shall be paid unless presented to the commissioner of internal revenue before the first day of October, eighteen hundred and sixty-eight.

Drawback not to be allowed after June 1, 1868, on exportation of articles on which there is no tax at time of exportation; nor in any case unless, &c.;

claim for must be presented before Oct. 1, 1868.

SEC. 4. *And be it further enacted*, That every person, firm, or corporation who shall manufacture by hand or machinery any goods, wares, or merchandise, (breadstuffs and unmanufactured lumber excepted,) not otherwise specifically taxed as such, or who shall be engaged in the manufacture or preparation for sale of any articles or compounds not otherwise specifically taxed, or shall put up for sale in packages with his own name or trade-mark thereon any articles or compound not otherwise specifically taxed, and whose annual sales exceed five thousand dollars, shall pay for every additional thousand dollars in excess of five thousand dollars, two dollars, and the amount of sales in excess of the rate of five thousand dollars per annum shall be returned quarter-yearly to the assistant assessor, and the tax on the excess of five thousand dollars shall be assessed by the assessor and paid quarter-yearly in the months of January, April, July, and October of each year, as other taxes are assessed and paid. And the first assessment herein provided for shall be made in the month of July, eighteen hundred and sixty-eight, for the three months then next preceding.

Manufacturers, &c. of articles not specifically taxed, except, &c. whose annual sales exceed $5,000, to pay tax on excess. *Post*, p. 168.

Rate of tax, returns, &c.

First assessment to be in July, 1868.

SEC. 5. *And be it further enacted*, That every person engaged in carrying on the business of a distiller who shall defraud or attempt to defraud the United States of the tax on the spirits distilled by him, or any part thereof, shall forfeit the distillery and distilling apparatus used by him, and all distilled spirits and all raw materials for the production of distilled spirits found in the distillery and on the distillery premises, and shall, on conviction, be fined not less than five hundred dollars, nor more

Penalty upon distiller for defrauding, or attempting to defraud, the United States of the tax on spirits distilled by him.

Forfeiture

fine, and imprisonment.

than five thousand dollars, and be imprisoned not less than six months, nor more than three years.

Penalty upon revenue officers or agents for gross neglect of duty, for conspiring, or making opportunity to defraud, for signing false certificates, and failing to report frauds.

SEC. 6. *And be it further enacted*, That if any officer or agent appointed and acting under the authority of any revenue law of the United States shall be guilty of gross neglect in the discharge of any of the duties of his office, or shall conspire or collude with any other person to defraud the United States, or shall make opportunity for any person to defraud the United States, or shall do, or omit to do, any act with intent to enable any other person to defraud the United States, or shall make or sign any false certificate or return in any case where he is by law or regulation required to make a certificate or return, or having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law of the United States, shall fail to report, in writing, such knowledge or information to his next superior officer, and to the commissioner of internal revenue, he shall, on conviction, be fined not less than one thousand dollars, nor more than five thousand dollars, and shall be imprisoned not less than six months, nor more than three years.

Fine and imprisonment.

Prosecutions not to be discontinued, &c. without, &c.

SEC. 7. *And be it further enacted*, That no compromise, or discontinuance, or *nolle prosequi* of any prosecution under this act shall be allowed without the permission in writing of the Secretary of the Treasury and the Attorney-General.

APPROVED, March 31, 1868.

May 19, 1868.

CHAP. XLIII. — *An Act making Appropriations for the Expenses of the Trial of the Impeachment of Andrew Johnson and other contingent Expenses of the Senate for the Year ending June thirty, eighteen hundred and sixty-eight, and for other Purposes.*

Appropriations for expenses of impeachment trial, &c.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums be, and the same are hereby, appropriated out of any money in the treasury not otherwise appropriated for the payment of the expenses of the trial of the impeachment of Andrew Johnson, and other contingent expenses of the Senate of the United States for the year ending June thirty, eighteen hundred and sixty-eight:

For expenses of the trial of the impeachment of Andrew Johnson, President of the United States, ten thousand dollars.

Miscellaneous.

For miscellaneous items, forty thousand dollars.

Capitol police.

For deficiency in the appropriation for the payment of the Capitol police, and for additional policemen and incidental expenses thereof, seventeen thousand dollars.

Additional Messengers.

For deficiency in the appropriation for the payment of additional messengers, fifteen thousand dollars.

APPROVED, May 19, 1868.

May 20, 1868.

CHAP. XLVI. — *An Act to grant the Right of Way to the Whitehall and Plattsburgh Railroad Company.*

Whitehall and Plattsburgh R. R. Co. to have certain right of way.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Whitehall and Plattsburgh Railroad Company be, and is hereby, authorized to locate, construct, and operate its railroad across the land belonging to the United States at Plattsburgh, in the State of New York, upon a line commencing in the highway leading from Plattsburgh to Peru, at a point one hundred feet north from the north line of the enclosure surrounding the government buildings, running thence in a northeasterly direction about sixteen hundred feet to the bank of Lake Champlain, thence northwardly along the bank of said lake to the north line of the land belonging to the United States, such line of said road being designated on a map of survey of the same, made by James P. Campbell, and now on file in the office of the Secretary of War: *Provided*, that the right of way herein granted shall

Proviso.