

our armed defenders and the masses of the people that courage, power of resistance, and endurance necessary to secure that result; to implore Him in His infinite goodness to soften the hearts, enlighten the minds, and quicken the consciences of those in rebellion, that they may lay down their arms, and speedily return to their allegiance to the United States, that they may not be utterly destroyed, that the effusion of blood may be stayed, and that unity and fraternity may be restored, and peace established throughout all our borders.

APPROVED, July 2, 1864.

July 2, 1864.

[No. 67.] *Joint Resolution in Relation to the Professors of the Military Academy at West Point.*

Professors of the military academy at West Point may be absent, &c. 1863, ch. 75, § 31. Vol. xii. p. 736. 1864, ch. 145, § 11. Ante, p. 145.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the thirty-first section of the act, entitled "An act for enrolling and calling out the national forces, and for other purposes," approved March third, eighteen hundred and sixty-three, or the eleventh section of "An act to increase the pay of soldiers in the United States army, and for other purposes," approved June twentieth, eighteen hundred and sixty-four, shall not be construed to abridge the privileges usually allowed to the professors of the military academy, of being absent during the suspension of the ordinary academic studies of that institution.

APPROVED, July 2, 1864.

July 2, 1864.

1864, ch. 145, § 1. Ante, p. 144.

[No. 68.] *A Resolution explanatory of an Act entitled "An Act to increase the Pay of Soldiers in the United States Army, and for other Purposes," approved, June twentieth, eighteen hundred and sixty-four.*

Word "musicians" not to include, &c.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the word "musicians" in the first section of an act entitled "An act to increase the pay of soldiers in the United States army, and for other purposes," approved June twentieth, eighteen hundred and sixty-four, is not to be construed to include musicians, (other than leaders,) employed as members of brigade and regimental bands; but such members of bands shall be paid as heretofore, one fourth of the members of each band thirty-four dollars per month, one fourth of them twenty dollars per month, and the remaining half of them seventeen dollars per month.

APPROVED, July 2, 1864.

July 4, 1864.

[No. 75.] *A Resolution to increase the Compensation of Matrons in the Hospitals.*

Pay of hospital matrons to be increased.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the first day of July, eighteen hundred and sixty-four, hospital matrons shall be entitled to and shall receive ten dollars per month and one ration.

APPROVED, July 4, 1864.

July 4, 1864.

[No. 76.] *Joint Resolution for the Relief of the Sufferers by a late Accident at the U. S. Arsenal in Washington, D. C.*

Appropriation for the relief of the sufferers by the accident at the Washington arsenal.

WHEREAS nearly thirty persons, mostly females, were terribly injured, nineteen of them fatally, by an explosion in the cartridge factory at the United States arsenal in Washington, D. C., on the seventeenth day of June, eighteen hundred and sixty-four; and whereas all of the wounded are poor, and dependent upon daily labor for bread, who by this calamity have been deprived of the power to earn their living, and are without the

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

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

APPROVED, July 4, 1864.

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

July 4, 1864.

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

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

When to be levied, collected, &c.

APPROVED, July 4, 1864.

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

July 4, 1864.

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

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

Pay of staff officers of the lieutenant-general.

APPROVED, July 4, 1864.