

General, with the rank, pay and emoluments of a brigadier general; four assistant quartermasters-general, with the rank, pay and emoluments of colonels of cavalry; eight deputy quartermasters-general, with the rank, pay and emoluments of lieutenant-colonels of cavalry; fourteen quartermasters, with the rank, pay and emoluments of majors of cavalry; and thirty assistant quartermasters, with the rank, pay and emoluments of captains of cavalry.

SEC. 2. That no more appointments shall be made in the grade of military storekeepers in the Quartermaster's Department, and this grade shall cease to exist as soon as the same becomes vacant by death, resignation, or otherwise of the present incumbents.

SEC. 3. That no officer now in service shall be reduced in rank, or deprived of his commission by reason of any provision of this act.

SEC. 4. That no officer shall be promoted or appointed in the Quartermaster's Department in excess of the organization prescribed by this act, and that so much of section six of the act approved March third, eighteen hundred and sixty-nine, entitled "An act making appropriations for the support of the Army for the year ending June thirtieth, eighteen hundred and seventy, and for other purposes", as applies to the Quartermaster's Department, be, and the same is hereby, repealed.

Approved, March 3, 1875.

Military storekeepers in Quartermaster's Department.

Rank and commissions.

Promotions and appointments in Quartermaster's Department.

1869, c. 124, s. 6, v. 15, p. 318; R. S., s. 1194, p. 212.

CHAP. 127.—An act to further protect the sinking-fund and provide for the exigencies of the Government.

March 3, 1875.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act there shall be levied and collected on all distilled spirits thereafter produced in the United States, a tax of ninety cents on each proof gallon, or wine-gallon when below proof, to be paid by the distiller, owner or person having possession thereof, before removal from the distillery bonded warehouse; and so much of section three thousand two hundred and fifty-one of the Revised Statutes of the United States as is inconsistent herewith is hereby repealed.

Tax on distilled spirits.

When payable.

R. S., 3251, p. 630, repealed in part.

SEC. 2. That section three thousand three hundred and sixty-eight of the Revised Statutes be, and the same is hereby, amended by striking out the words "twenty cents a pound", and inserting in lieu thereof, the words "twenty-four cents a pound"; and that section three thousand three hundred and ninety-four of the Revised Statutes be, and the same is hereby, amended by striking out the word "five" wherever it occurs therein, and inserting instead thereof the word "six", and by striking out the word "fifty" and inserting instead thereof the words "seventy-five": *Provided*, That the increase of tax herein provided for shall not apply to tobacco on which the tax under existing law shall have been paid when this act takes effect. *And provided further*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury by testimony under oath that any person liable to pay the increased tax by this section imposed had prior to the tenth day of February, eighteen hundred and seventy-five, made a contract for the future delivery of such tobacco, cigars, and cigarettes at a fixed price, which contract was in writing prior to that date, such tobacco may be delivered to the contracting party entitled thereto under special permit from the Commissioner of Internal Revenue provided therefor, without previous payment of such additional tax; but the said additional tax shall be a lien thereon, and shall be paid by and collected from the purchaser under such contract before the sale or removal thereof by him, and when demanded by the collector of internal revenue for the district to which the same shall be removed for delivery to the purchaser; and any sale or removal by such purchaser, prior to the payment of such tax, shall subject him and such tobacco so sold or removed to all the penalties and processes of law provided in the case of manufacturers of tobacco so selling or removing tobacco to avoid the payment of tax.

R. S., 3368, p. 662, amended. Tax on tobacco and snuff.

R. S., 3394, p. 670. Tax on cigars.

Proviso.

Contracts prior to Feb. 10, 1875, for future delivery, by whom tax to be paid.

Sale by purchaser without payment of additional tax, forfeitures, and penalties.

Duties on molasses, sugars, &c.

R. S., 2504, p. 472.

Concentrated melada, how classified.
Melada defined.

Products of sugar imported in bags, &c., considered sugar.

Drawback on refined sugars, amount retained.
R. S., 3019, p. 585, amended.

R. S., 2503, provided, p. 462, repealed.

R. S., 2504, p. 463.

Increase of duties, when not applicable.

Bolting-cloths free.

No stamp on receipt in receipt-book of savings-bank.

1875, c. 36, ante, p. 307, 310.

SEC. 3. That on all molasses, concentrated molasses, tank-bottoms, syrup of sugar cane juice, melada, and on sugars according to the Dutch standard in color, imported from foreign countries, there shall be levied, collected and paid, in addition to the duties now imposed in schedule G, section two thousand five hundred and four of the Revised Statutes, an amount equal to twenty-five per centum of said duties as levied upon the several articles and grades therein designated; *Provided*, That concentrated melada, or concrete, shall hereafter be classed as sugar dutiable according to color by the Dutch standard: and melada shall be known and defined as an article made in the process of sugar-making being the cane-juice boiled down to the sugar point and containing all the sugar and molasses resulting from the boiling-process and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets or other than tight packages shall be considered sugar and dutiable as such. *And provided further*, That of the drawback on refined sugars exported allowed by section three thousand and nineteen of the Revised Statutes of the United States, only one per centum of the amount so allowed shall be retained by the United States.

SEC. 4. That so much of section two thousand five hundred and three of the Revised Statutes as provides that only ninety per centum of the several duties and rates of duty imposed on certain articles therein enumerated by section two thousand five hundred and four shall be levied, collected, and paid be, and the same is hereby, repealed; and the several duties and rates of duty prescribed in said section two thousand five hundred and four shall be and remain as by that section levied, without abatement of ten per centum as provided in section two thousand five hundred and three.

SEC. 5. That the increase of duties provided by this act shall not apply to any goods, wares, or merchandise actually on shipboard and bound to the United States, on or before the tenth day of February, eighteen hundred and seventy-five, nor on any such goods, wares, or merchandise on deposit in warehouses or public stores at the date of the passage of this act.

SEC. 6. That nothing contained in the act entitled "An act to amend existing customs and internal-revenue laws, and for other purposes", approved February eighth, eighteen hundred and seventy-five, shall be construed to impose any duty on bolting-cloths theretofore admitted free of duty; nor to require the use of a stamp upon the receipt in the receipt-book of a savings-bank or institution for savings 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, when money is paid to a depositor on his pass-book.

Approved, March 3, 1875.

March 3, 1875.

CHAP. 128.—An act making appropriations for the service of the Post-Office Department for the fiscal year ending June thirtieth, eighteen hundred and seventy-six, and for other purposes.

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 for the service of the Post-Office Department for the year ending June thirtieth, eighteen hundred and seventy-six, out of any money in the Treasury arising from the revenues of said Department, in conformity to the act of July second, eighteen hundred and thirty-six, as follows:

OFFICE OF THE FIRST ASSISTANT POSTMASTER-GENERAL.

Postmasters.

For pay of postmasters, seven million dollars; and the salary of the postmaster of the city of New York is hereby fixed at eight thousand dollars per annum.

Appropriation for Post-Office Department for year ending June 30, 1876.

1836, ch. 270, s. 3, v. 5, p. 80;

R. S., 4054, p. 786.