

March 3, 1864. CHAP. XVIII. — *An Act to provide for the Protection of Overland Emigration to the States and Territories of the Pacific.*

Appropriation for protection of overland emigrants. Routes. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the protection of emigrants by the overland route to the states and territories of the Pacific, the sum of forty thousand dollars be, and the same is hereby, appropriated out of any money in the treasury not otherwise appropriated, to be expended under the direction of the Secretary of War: Provided, That ten thousand dollars of said appropriation shall be applied to the protection of emigrants on the route from Fort Abercrombie by Fort Benton, and the further sum of ten thousand dollars of said appropriation shall be applied to the protection of emigrants on the route from Niobrarah, on the Missouri River, by the valley of the Niobrarah and Gallatin, in Idaho.*

APPROVED, March 3, 1864.

March 7, 1864. CHAP. XX. — *An Act to increase the Internal Revenue, and for other Purposes.*

Duty on spirits distilled and sold, &c. 1862, ch. 119, § 41. Vol. xii. p. 447. Basis of collection of duty. Penalty for having for purposes of sale, in fraud of the revenue, spirits or other articles, &c., and same may be seized. *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, in lieu of the duty provided for in section forty-one of an act entitled "An act to support the government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, and in addition to duties payable for licenses, there shall be levied, collected, and paid on all spirits that may be distilled and sold, or distilled and removed for consumption or sale previous to the first day of July next, of first proof, the duty of sixty cents on each and every gallon; and said duty shall be a lien and charge on such spirits, and also on the interest of all persons in default in the distillery used for distilling the same, with all the stills, vessels, fixtures, and tools therein, and in the lot or tract of land whereon the said distillery is situated, until the said duty shall be paid: Provided, That the said duty on spirituous liquors, and all other spirituous beverages enumerated in this act, 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.*

SEC. 2. *And be it further enacted, That all spirits or other articles on which duties are imposed by the provisions of this act, or of the act referred to in the first section of this act and amendments thereto, which shall be found in the possession or custody or within the control of any person or persons, for the purpose of being sold by such person or persons, in fraud of the internal revenue laws, as heretofore referred to, or with design to avoid payment of said duties, may be seized by any collector or deputy collector who shall have reason to believe that the same are possessed, had, or held for the purpose or design aforesaid, that the same shall be forfeited to the United States; and also all articles of raw materials found in the possession of any person or persons intending to manufacture the same for the purpose of being sold by them, in fraud of said laws, or with design to evade the payment of said duties, and also all tools, implements, instruments, and personal property whatsoever used in the place or building, or within any yard or enclosure where such articles on which duties are imposed, as aforesaid, 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 spirits or other articles, subject to duty as aforesaid, for the purpose of selling the same with the design of avoiding payment of the duties imposed thereon, shall be liable to a penalty of five hundred dollars, or not less than double the amount of duties fraudulently*

Proceedings in rem.