

March 2, 1865.

CHAP. LXXVI. — *An Act to establish the Office of Solicitor and Naval Judge-Advocate.*Solicitor and  
naval judge-  
advocate general  
to be appointed.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the President be, and he is hereby, authorized to appoint, by and with the advice and consent of the Senate, for service during the rebellion and one year thereafter, an officer in the Navy Department, to be called the "Solicitor and Naval Judge-Advocate General," at an annual salary of three thousand five hundred dollars, and that until the close of the fiscal year ending June thirtieth, eighteen hundred and sixty-six, the salary herein provided for shall be paid from any money in the treasury not otherwise appropriated.

Salary.

Fees for rec-  
ord in naval  
courts-martial.

SEC. 2. *And be it further enacted,* That the fees for record in naval courts-martial shall not in any one case exceed the sum of two hundred dollars.

APPROVED, March 2, 1865.

March 3, 1865.

CHAP. LXXVII. — *An Act to provide Ways and Means for the Support of the Government.*Secretary of  
Treasury may  
borrow not over  
\$600,000,000, and  
issue bonds, &c.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and he is hereby, authorized to borrow, from time to time, on the credit of the United States, in addition to the amounts heretofore authorized, any sums not exceeding in the aggregate six hundred millions of dollars, and to issue therefor bonds or treasury notes of the United States, in such form as he may prescribe; and so much thereof as may be issued in bonds shall be of denominations not less than fifty dollars, and may be made payable at any period not more than forty years from date of issue, or may be made redeemable, at the pleasure of the government, at or after any period not less than five years nor more than forty years from date, or may be made redeemable and payable as aforesaid, as may be expressed upon their face; and so much thereof as may be issued in treasury notes may be made convertible into any bonds authorized by this act, and may be of such denominations — not less than fifty dollars — and bear such dates and be made redeemable or payable at such periods as in the opinion of the Secretary of the Treasury may be deemed expedient.

Bonds, and  
when redeemable.Treasury  
notes.

Interest.

Principal and  
interest how  
payable.Rate of in-  
terest.1864, ch. 172.  
*Act*, p. 218.

Convertible.

Bonds, where  
may be disposed  
of and at what  
rates.

SEC. 2. *And be it further enacted,* That the Secretary of the Treasury may dispose of any of the bonds or other obligations issued under this act, either in the United States or elsewhere, in such manner, and at such rates, and under such conditions, as he may think advisable, for coin, or for other lawful money of the United States, or for any treasury notes, certificates of indebtedness, or certificates of deposit, or other representatives of value, which have been or may be issued under any act of con-

gress; and may, at his discretion, issue bonds or treasury notes authorized by this act, in payment for any requisitions for materials or supplies which shall have been made by the appropriate department or offices upon the treasury of the United States, on receiving notice in writing through the department or office making the requisition, that the owner of the claim for which the requisition is issued desires to subscribe for an amount of loan that will cover said requisition, or any part thereof; and all bonds or other obligations issued under this act shall be exempt from taxation by or under state or municipal authority.

Bonds may be issued for supplies.

Exempt from taxation.

SEC. 3. *And be it further enacted*, That all the provisions of the act entitled "An act to provide ways and means for the support of the government, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, in relation to forms, inscriptions, devices, and the printing, attestation, sealing, signing, and counterfeiting thereof, with such others as are applicable, shall apply to the bonds and other obligations issued under this act: *Provided*, That nothing herein contained shall be construed as authorizing the issue of legal-tender notes in any form; and a sum, not exceeding one per centum of the amount of bonds and other obligations issued under this act, is hereby appropriated to pay the expense of preparing and issuing the same, and disposing thereof.

Form of notes, &c.  
1864, ch. 172.  
*Ante*, p. 218.

Legal tenders not authorized hereby.

Appropriation for expenses

APPROVED, March 3, 1865.

CHAP. LXXVIII. — *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.*

March 3, 1865.  
1864, ch. 173.  
*Ante*, p. 223.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, 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 thirtieth, eighteen hundred and sixty-four, be, and the same is hereby, amended as hereinafter set forth, namely:—

That section four be amended by striking out the word "five," and inserting in lieu thereof the word "ten."

Number of agents.

That section eight be amended by striking out, after the words "within each of which the," the words "Secretary of the Treasury, whenever there shall be a vacancy, or the public interest shall require, shall appoint, with the approval of the said commissioner, one assistant assessor, who shall be a resident of the district of said assessor," and inserting in lieu thereof the words "assessor, whenever there shall be a vacancy, shall appoint, with the approval of said commissioner, one or more assistant assessor[s], who shall be a resident of such assessment district."

Assessors to appoint assistants.

*Ante*, p. 224.

That section fourteen be amended by striking out the word "fifty," and inserting in lieu thereof the words "twenty-five."

Penalty for not making returns.

That section twenty-five be amended by inserting after the words "four hundred thousand dollars," the words "and not exceeding one million of dollars, and one eighth of one per centum on all sums above one million of dollars;" by inserting after the words "reasonable charges for," the word "advertising;" and by striking out all of the first proviso; and by striking out the word "further" in the second proviso.

Commissions of collectors.

*Ante*, p. 232.

That section twenty-six be amended by striking out the word "apportionment," and inserting in lieu thereof the word "appointment."

That section twenty-eight be amended by striking out all after the enacting clause, and inserting in lieu thereof the words "That each of said collectors shall, within twenty days after receiving his annual collection list from the assessors, give notice, by advertisement published in each county in his collection district, in one newspaper printed in such county, if any such there be, and by notifications to be posted up in at least four public places in each county in his collection district, that the said duties have become due and payable, and state the time and place within said county

Collector to give notice when and where taxes are payable.

*Ante*, pp. 232, 233.