

SEC. 18. *And be it further enacted*, That this act shall be in force and effect on and after the first day of April, in the year eighteen hundred and sixty-five, unless otherwise provided by this act. When act takes effect.

SEC. 19. *And be it further enacted*, That the Secretary of the Treasury is hereby authorized to appoint a commission, consisting of three persons, to inquire and report, at the earliest practicable moment, upon the subject of raising, by taxation, such revenue as may be necessary in order to supply the wants of the government, having regard to, and including, the sources from which such revenue should be drawn, and the best and most efficient mode of raising the same, and to report the form of a bill; and that such commission have power to inquire into the manner and efficiency of the present and past methods of collecting the internal revenue, and to take testimony in such manner and under such regulations as may be prescribed by the Secretary of the Treasury. And such commissioners shall receive for their services three hundred dollars a month for the time necessarily employed, and their necessary travelling expenses. Commission upon raising revenue by taxation.  
Duty and power of commissioners.  
Pay.

SEC. 20. *And be it further enacted*, That the Secretary of the Treasury may, at any time prior to the first day of July, eighteen hundred and sixty-six, assign to the office of the commissioner of internal revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require; and the privilege of franking all letters and documents pertaining to the duties of his office, and of receiving free of postage all such letters and documents, is hereby extended to said commissioner. Clerks in office of commissioner of internal revenue.  
Franking privilege.

APPROVED, March 3, 1865.

CHAP. LXXIX. — *An Act to amend the several Acts heretofore passed to provide for the Enrolling and Calling out the National Forces, and for other Purposes.* March 3, 1865.  
Ante, p. 6.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the measure of allowance for pay for an officer's servant is the pay of a private soldier as fixed by law at the time; that no non-commissioned officer shall be detailed or employed to act as a servant, nor shall any private soldier be so detailed or employed except with his own consent; that for each soldier employed as a servant by any officer there shall be deducted from the monthly pay of such officer the full monthly pay and allowances of the soldier so employed; and that, including any soldier or soldiers so employed, no officer shall be allowed for any greater number of servants than is now provided by law, nor be allowed for any servant not actually and in fact in his employ. Officers' servants.

SEC. 2. *And be it further enacted*, That non-commissioned officers and privates in the volunteer service shall receive the same amount of clothing as non-commissioned officers and privates of the same arm of the regular army. Clothing for soldiers in volunteer service.

SEC. 3. *And be it further enacted*, That if a soldier, discharged for wounds received in battle, die before receiving the bounty provided by the act of March third, eighteen hundred and sixty-three, entitled "An act to amend an act to authorize the employment of volunteers, and so forth," the bounty due shall be paid to the following persons, and in the order following, and to no other person, to wit: first, to the widow of such deceased soldier, if there be one; second, if there be no widow, then to the children of such deceased soldier, share and share alike; third, if such soldier left neither a widow, or child or children, then and in that case such bounty shall be paid to the following persons, provided they be residents of the United States, to wit: first, to his father; or if he shall not be living, or has abandoned the support of his family, then to the mother of such soldier; and if there be neither father nor mother as aforesaid, then such bounty shall be paid to the brothers and sisters of the deceased soldier, resident as aforesaid. Bounty due certain soldiers, to whom payable.  
1863, ch. 84.  
Vol. xii. p. 758.

Persons discharged by reason of wounds, &c., to receive bounty.

SEC. 4. *And be it further enacted*, That every non-commissioned officer, private, or other person, who has been, or shall hereafter be, discharged from the army of the United States by reason of wounds received in battle, on skirmish, on picket, or in action, or in the line of duty, shall be entitled to receive the same bounty as if he had served out his full term; and all acts and parts of acts inconsistent with this are hereby repealed.

Pay and allowances of persons of color enlisted, &c.

SEC. 5. *And be it further enacted*, That all persons of color who were enlisted and mustered into the military service of the United States in South Carolina, by and under the direction of Major-General Hunter and Brigadier-General Saxton, in pursuance of the authority from the Secretary of War, dated August twenty-fifth, eighteen hundred and sixty-two, "that the persons so received into service, and their officers, to be entitled to and receive the same pay and rations as are allowed by law to other volunteers in the service;" and in every case where it shall be made to appear to the satisfaction of the Secretary of War that any regiment of colored troops has been mustered into the service of the United States, under any assurance by the President or the Secretary of War, that the non-commissioned officers and privates of such regiment should be paid the same as other troops of the same arm of the service, shall, from the date of their enlistment, receive the same pay and allowances as are allowed by law to other volunteers in the military service; and the Secretary of War shall make all necessary regulations to cause payment to be made in accordance herewith.

Six regiments of volunteer engineers.

SEC. 6. *And be it further enacted*, That the President is hereby authorized to enlist or organize, out of troops already in the service, six regiments of volunteer engineers, to be organized in accordance with existing laws, to have the same pay and allowances of engineer troops of the regular army, and to be subjected to the rules and articles of war.

Pay, &c.

Volunteer engineers.

SEC. 7. *And be it further enacted*, That the President is hereby authorized to enlist two additional companies to be added to the regiment of volunteer engineers raised under the provisions of an act approved May twentieth, eighteen hundred and sixty-four, entitled "An act to organize a regiment of veteran volunteers," and said regiment shall be considered one of the regiments authorized in the preceding section of this act.

1864, ch. 92.  
Ante, p. 80.

Reduced regular regiments.

SEC. 8. *And be it further enacted*, That whenever a regiment in the regular army is reduced below the minimum number, no officer shall be appointed in such a regiment beyond those necessary for the command of such reduced number.

Brevet officers in regular army.

SEC. 9. *And be it further enacted*, That officers by brevet in the regular army shall receive the same pay and allowance as brevet officers of the same grade or rank in the volunteer service, and no more.

Double rations allowed only to what officers.

1842, ch. 186,  
§ 6.

Vol. v. p. 513.

SEC. 10. *And be it further enacted*, That the true construction of the sixth section of the "act respecting the organization of the army, and for other purposes," approved August twenty-third, eighteen hundred and forty-two, and of all laws relating in any way to the allowance of double rations to officers, authorizes such allowance to the following officers, and to no others whatever: to the general-in-chief commanding the armies of the United States; to each general officer commanding in chief a separate army actually in the field; to each general officer commanding a geographical division embracing one or more military departments; and to each officer commanding a military geographical department; and that any general order or regulation or usage allowing double rations to a chief of staff or any other officer than those above mentioned is illegal and void.

Bounty to widow, &c., of volunteers killed in battle.

SEC. 11. *And be it further enacted*, That the bounty of one hundred dollars, provided by present laws to be paid to the heirs of volunteers killed in battle, shall be extended to the widow if living, or if she be dead to the children of any volunteer who shall have been or may be killed in the service, whether he shall have enlisted for two years or for a less period of time.

SEC. 12. *And be it further enacted,* That in case any officer of the military or naval service who may be hereafter dismissed by authority of the President shall make an application in writing for a trial, setting forth under oath that he has been wrongfully and unjustly dismissed, the President shall, as soon as the necessities of the public service may permit, convene a court-martial to try such officer on the charges on which he was dismissed. And if such court-martial shall not award dismissal or death as the punishment of such officer, the order of dismissal shall be void. And if the court-martial aforesaid shall not be convened for the trial of such officer within six months from the presentation of his application for trial, the sentence of dismissal shall be void.

Officers dismissed may apply for a trial.

When order of dismissal void.

SEC. 13. *And be it further enacted,* That where any revised enrollment in any congressional or draft district has been obtained or made prior to any actual drawing of names from the enrollment lists, the quota of such district may be adjusted and apportioned to such revised enrollment instead of being applied to or based upon the enrollment as it may have stood before the revision.

Revised enrollment.

Adjustment of quota.

SEC. 14. *And be it further enacted,* That hereafter all persons mustered in[to] the military or naval service, whether as volunteers, substitutes, representatives, or otherwise, shall be credited to the state and to the ward, township, precinct, or other enrolment sub-district where such persons belong by actual residence, (if such persons have an actual residence within the United States,) and where such persons were or shall be enrolled, (if liable to enrolment;) and it is hereby made the duty of the provost-marshal general to make such rules and give such instructions to the several provost-marshals, boards of enrolment, and mustering officers as shall be necessary for the faithful enforcement of the provisions of this section, to the end that fair and just credit shall be given to every section of the country: *Provided,* That in any call for troops hereafter no county, town, township, ward, precinct, or election district shall have credit except for men actually furnished on said call or the preceding call by said county, town, township, ward, precinct, or election district, and mustered into the military or naval service on the quota thereof.

Persons mustered into service, where to be credited.

Rules and instructions.

Credits on future calls.

SEC. 15. *And be it further enacted,* That in computing quotas hereafter, credit shall be given to the several states, districts, and sub-districts for all men furnished from them, respectively, and not heretofore credited, during the present rebellion, for any period of service of not less than three months, calculating the number of days for which such service was furnished, and reducing the same to years: *Provided,* That such credits shall not be applied to the call for additional troops made by the President on the twenty-first day of December, eighteen hundred and sixty-four.

Credits in computing quotas.

Proviso.

SEC. 16. *And be it further enacted,* That persons who have been, or may hereafter be, drafted, under the provisions of the several acts to which this is an amendment, for the term of one year, and who have actually furnished, or may actually furnish, acceptable substitutes (not liable to draft) for the term of three years, shall be exempt from military duty during the time for which such substitutes shall not be liable to draft, not exceeding the time for which such substitutes shall have been mustered into the service, anything in the act of February twenty-fourth, eighteen hundred and sixty-four, to the contrary notwithstanding.

Drafted persons furnishing substitutes, to be exempt, &c.

1864, ch. 13. *Ante,* p. 6.

SEC. 17. *And be it further enacted,* That any recruiting agent, substitute broker, or other person who, for pay or profit, shall enlist, or cause to be enlisted, as a volunteer or substitute, any insane person, or convict, or person under indictment for a felony, or who is held to bail to answer for a felony, or person in a condition of intoxication, or a deserter from the military or naval service, or any minor between the ages of sixteen and eighteen years, without the consent of his parents or guardian, or any minor under the age of sixteen years, knowing him, in either case before

Penalty for enlisting insane persons, convicts, minors, &c.

Penalty for depriving soldier of bounty. mentioned, to be such, or who shall defraud or illegally deprive any volunteer or substitute of any portion of the State, local, or United States bounty, to which he may be entitled, shall, upon conviction in any court of competent jurisdiction, be fined not exceeding one thousand dollars, nor less than two hundred dollars, or imprisoned not exceeding two years and not less than three months, or both, in the discretion of the court aforesaid.

Penalty for mustering deserters, &c., into service. SEC. 18. *And be it further enacted,* That any officer who shall muster into the military or naval service of the United States any deserter from said service, or insane person, or person in a condition of intoxication, or any minor between the ages of sixteen and eighteen years, without the consent of his parents or guardian, or any minor under the age of sixteen years, knowing him to be such, shall, upon conviction by any court-martial, be dishonorably dismissed the service of the United States.

Proceedings where improper persons have been furnished as substitutes. SEC. 19. *And be it further enacted,* That in every case where a substitute is furnished to take the place of an enrolled or drafted man, and it is shown by evidence that shall be satisfactory to the Secretary of War that such substitute was, at the time of his enlistment, known by the party furnishing him to be non compos mentis, or in a condition of intoxication, or under conviction or indictment for any offence of the grade of felony at the common law, or to have been guilty of a previous act of desertion unsatisfied by pardon or punishment, or by reason of any existing infirmity or ailment, physically incapable of performing the ordinary duties of a soldier in actual service in the ranks, or minor between the ages of sixteen and eighteen years, without the consent of his parent or guardian, or a minor under the age of sixteen years, it shall be the duty of the provost-marshal general, on advice of the fact, to report the same to the provost-marshal of the proper district; and if such person so enlisted and incapable shall have been, since the passage of this act, mustered into the service as a substitute for a person liable to draft and not actually drafted, the name of the person so liable who furnished such substitute shall be again placed on the list, and he shall be subject to draft thereafter as though no such substitute had been furnished by him; and if such substitute so enlisted and incapable as aforesaid shall have been, since the passage of this act, mustered into the service as a substitute for a person actually drafted, then it shall be the duty of the provost-marshal general to direct the provost-marshal of the district immediately to notify the person who furnished such substitute that he is held to service in the place of such substitute, and he shall stand in the same relation and be subject to the same liability as before the furnishing of such substitute.

Substitute deserting, principal to take the place, if, &c. SEC. 20. *And be it further enacted,* That in case any substitute shall desert from the army, and it shall appear by evidence satisfactory to the Secretary of War that the party furnishing such substitute shall have, in any way, directly or indirectly, aided or abetted such desertion, or to have been privy to any intention on the part of such substitute to desert, then such person shall be immediately placed in the army, and shall serve for the period for which he was liable to draft, such service to commence at the date of the desertion of the substitute.

Penalty for desertion, &c. SEC. 21. *And be it further enacted,* That, in addition to the other lawful penalties of the crime of desertion from the military or naval service, all persons who have deserted the military or naval service of the United States, who shall not return to said service, or report themselves to a provost-marshal within sixty days after the proclamation hereinafter mentioned, shall be deemed and taken to have voluntarily relinquished and forfeited their rights of citizenship and their rights to become citizens; and such deserters shall be forever incapable of holding any office of trust or profit under the United States, or of exercising any rights of citizens thereof; and all persons who shall hereafter desert the military or naval service, and all persons who, being duly enrolled, shall depart the juris-

Rights as citizens forfeited.

diction of the district in which he is enrolled, or go beyond the limits of the United States, with intent to avoid any draft into the military or naval service, duly ordered, shall be liable to the penalties of this section. And the President is hereby authorized and required forthwith, on the passage of this act, to issue his proclamation setting forth the provisions of this section, in which proclamation the President is requested to notify all deserters returning within sixty days as aforesaid that they shall be pardoned on condition of returning to their regiments and companies or to such other organizations as they may be assigned to, until they shall have served for a period of time equal to their original term of enlistment.

Leaving the country to avoid draft to incur like penalty.  
President to proclaim this law.

SEC. [22.] *And be it further enacted,* That the third section of the act entitled "An act [further] to regulate and provide for the enrolling and calling out the national forces, and for other purposes," approved July fourth, eighteen hundred and sixty-four, be, and the same is hereby, repealed.

Permission to recruit in states in rebellion repealed.  
1864, ch. 237, § 3.

SEC. [23.] *And be it further enacted,* That any person or persons enrolled in any sub-district may, after notice of a draft, and before the same shall have taken place, cause to be mustered into the service of the United States such number of recruits, not subject to draft, as they may deem expedient, which recruits shall stand to the credit of the persons thus causing them to be mustered in, and shall be taken as substitutes for such persons, or so many of them as may be drafted, to the extent of the number of such recruits, and in the order designated by the principals, at the time such recruits are thus as aforesaid mustered in.

*Ante*, p. 379.  
Enrolled persons may cause recruits to be mustered into service, when, &c.

SEC. [24.] *And be it further enacted,* That section fifteen of the act approved February twenty-fourth, eighteen hundred and sixty-four, entitled "An act for enrolling and calling out the national forces, and for other purposes," be, and the same is hereby, amended by inserting after the words "any civil magistrate," the words "or any person authorized by law to administer oaths."

Penalty for false swearing before board of enrollment.  
1864, ch. 13, § 15.  
*Ante*, p. 9.

SEC. [25.] *And be it further enacted,* That the Secretary of War is hereby authorized to detail one or more of the employees of the War Department for the purpose of administering the oaths required by law in the settlement of officers' accounts for clothing, camp, and garrison equipage, quartermaster's stores, and ordnance, which oaths shall be administered without expense to the parties taking them, and shall be as binding upon the persons taking the same, and if falsely taken, shall subject them to the same penalties, as if the same were administered by a magistrate or justice of the peace.

Officer to administer oaths.

SEC. [26.] *And be it further enacted,* That acting assistant surgeons, contract surgeons, and surgeons and commissioners on the enrolling boards, while in the military service of the United States, shall hereafter be exempt from all liability to be drafted under the provisions of any act for enrolling and calling out the national forces.

Certain acting assistant surgeons, &c., not liable to draft.

SEC. [27.] *And be it further enacted,* That this act shall take effect from and after its passage: *Provided,* That nothing herein contained shall operate to postpone the pending draft, or interfere with the quotas assigned therefor.

When act takes effect.

APPROVED, March 3, 1865.

CHAP. LXXX. — *An Act amendatory of certain Acts imposing Duties upon foreign Importations,*

March 3, 1865.  
1864, ch. 171, § 6.  
*Ante*, p. 208.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section six of an act entitled "An act to increase the duties on imports, and for other purposes," approved June thirty, eighteen hundred and sixty-four, be amended, so that paragraphs second, third, and fourth, of section six of said act, shall read as follows:

Amendments.

Second. On all manufactures of cotton (except jeans, denims, drillings,