York, eastern and western districts of Pennsylvania, the district of Maryland, northern district of Illinois, southern district of Ohio, and the district of New Jersey, shall be four thousand dollars each; and the salaries of the district judges of every other district shall be three thousand five hundred dollars each; and said salaries shall be in full compensation for all official services performed by such judges, and shall take effect at the commencement of the next fiscal year, and no other allowance or payment shall be made to them for travel, expenses, or otherwise; and the amount necessary to pay the increased compensation herein provided for shall be paid out of any money in the treasury not otherwise appropriated.

Salaries of district judges.

To be in full for all official services.

SEC. 10. *And be it further enacted*, That if the Supreme Court shall in any one year direct its reporter to publish a second volume, for such year, of its decisions, and if such second volume shall be published accordingly, an additional sum of fifteen hundred dollars shall be paid said reporter therefor on the delivery by said reporter to the Secretary of the Interior, for distribution, according to existing laws, of three hundred copies of such second volume of said reports; and the amount necessary to pay the same is hereby appropriated.

Reporter of decisions of the Supreme Court, if second volume is published in any year.

SEC. 11. *And be it further enacted*, That the notice required by the fourth section of the act entitled "An act to pay in part for publishing the debates in Congress and for other purposes," approved July fourth, eighteen hundred and sixty-four, is hereby given that Congress will, in two years from the close of the present Congress, abrogate the provisions of the first and second sections of said act.

Notice to publishers of Congressional Globe and Appendix, to terminate agreement. 1864, ch. 250, § 4. Vol. xiii. p. 392.

SEC. 12. *And be it further enacted*, That the Secretary of the Interior is hereby authorized to appoint in the office of the commissioner of pensions, in addition to the clerks now authorized in said office, twenty-eight clerks of class one; twenty-four of class two; eighteen of class three; and ten of class four; said clerkships to expire at the end of two years, and a sum sufficient to pay the salaries of said clerks from the date of their appointment to the thirtieth of June, eighteen hundred and sixty-seven, and for the fiscal year ending the thirtieth of June, eighteen hundred and sixty-eight, be, and the same is hereby appropriated.

Additional clerks in office of commissioner of pensions.

Appropriation.

APPROVED, March 2, 1867.

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CHAP. CLXIX.—*An Act to amend existing Laws relating to Internal Revenue, and for other Purposes.*

March 2, 1867.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That all acts in relation to the assessment, return, collection, and payment of the income tax, special tax, and other annual taxes now by law required to be performed in the month of May, shall hereafter be performed on the corresponding days in the month of March in each year; all acts required to be performed in the month of June, in relation to the collection, return, and payment of said taxes, shall hereafter be performed on the corresponding days of the month of April of each year: *Provided*, That on and after the first day of September, eighteen hundred and sixty-seven, a tax of two and one half cents per pound only shall be levied, collected and paid on any cotton produced within the United States.

All acts relative to the internal revenue laws now required to be done in May and June to be done hereafter in March and April.

Tax on cotton.

SEC. 2. *And be it further enacted*, That apothecaries, butchers, confectioners, and plumbers, and gas-fitters, whose annual sales exceed twenty-five thousand dollars, shall pay, in addition to the special tax now required by law, one dollar for every thousand dollars in excess of said twenty-five thousand dollars; and the taxes on such excess shall be assessed and paid in the manner provided in the case of wholesale dealers.

Additional special tax on apothecaries, butchers, confectioners, plumbers, and gas-fitters; how to be assessed and paid.

SEC. 3. *And be it further enacted*, That in all suits or proceedings arising under the internal revenue laws, to which the United States is party, and in all suits or proceedings against a collector or other officer of

District attorney to report concerning suits

under internal revenue laws to commissioner.

the internal revenue, wherein a district attorney shall appear for the purpose of prosecuting or defending, it shall be the duty of said attorney, instead of reporting to the solicitor of the treasury, immediately at the end of every term of the court in which said suit or proceeding is or shall be instituted, to forward to the commissioner of internal revenue a full and particular statement of the condition of all such suits or proceedings appearing upon the docket of said court: *Provided*, That upon the institution of any such suit or proceeding it shall be the duty of said attorney to report to said commissioner the full particulars relating to such suit or proceeding; and it shall be the duty of the commissioner of internal revenue (with the approval of the Secretary of the Treasury) to establish such rules and regulations, not inconsistent with law, for the observance of revenue officers, district attorneys and marshals, respecting suits arising under the internal revenue laws, in which the United States is a party, as may be deemed necessary for the just responsibility of those officers and the prompt collection of all revenues and debts due and accruing to the United States under such laws.

Commissioner to make rules for district attorneys and marshals respecting suits;

to have charge of all real estate conveyed to the United States under internal revenue law, &c.

may sell the same at public auction with the approval of the Secretary of Treasury;

Sec. 4. *And be it further enacted*, That the commissioner of internal revenue shall have charge of all real estate which has been or shall be assigned, set off, or conveyed, by purchase or otherwise, to the United States, in payment of debts arising under the laws relating to internal revenue, and of all trusts created for the use of the United States, in payment of such debts due them; and, with the approval of the Secretary of the Treasury, may sell and dispose of, at public vendue, upon not less than twenty days' notice, lands assigned or set off to the United States in payment of such debts, or vested in them by mortgage or other security, for the payment of such debts; and in cases where real estate has already become the property of the United States by conveyance or otherwise, in payment of or as security for a debt arising under the laws relating to internal revenue, and such debt shall have been paid, together with the interest thereon, at the rate of one per centum per month, to the United States, within two years from the date of the acquisition of such real estate, it shall be lawful for the commissioner of internal revenue, with the approval of the Secretary of the Treasury, to release by deed, or otherwise convey, such real estate to the debtor from whom it was taken, or to his heirs or other legal representatives.

may release to debtor land taken upon payment of debt and interest.

Additional penalty upon manufacturers for selling, &c. without a stamp articles required to be stamped.

Proceedings in such cases.

Sec. 5. *And be it further enacted*, That if the manufacturer of any article upon which a tax is required to be paid by means of a stamp shall have sold or removed for sale any such articles without the use of the proper stamp, in addition to the penalties now imposed by law for such sale or removal, it shall be the duty of the proper assessor or assistant assessor, within a period of not more than two years after such removal or sale, upon such information as he can obtain, to estimate the amount of the tax which has been omitted to be paid, and to make an assessment therefor, and certify the same to the collector; and the subsequent proceedings for collection shall be in all respects like those for the collection of taxes upon manufactures and productions.

Commissioner may designate any assistant assessor to make assessments upon specified objects of taxation.

Other assistant assessors to report.

Assistant assessor may act anywhere in county, where, &c.

Sec. 6. *And be it further enacted*, That it shall be lawful for the commissioner of internal revenue, whenever he shall deem it expedient, to designate one or more of the assistant assessors in any collection district to make assessments in any part of such collection district for all such taxes as may be due upon any specified objects of taxation, and in such case it shall be the duty of the other assistant assessors of such collection district to report to the assistant assessor thus specially designated all matters which may come to their knowledge relative to any assessments to be made by him: *Provided*, That whenever two or more districts or parts of districts are embraced within one county it may be lawful for such assistant assessor or assessors to make assessment anywhere within such county upon such specified objects of taxation as he may be by said com-

missioner required: *Provided, further*, That such assessment shall be returned to the assessor of the district in which such taxes are payable.

Return.

SEC. 7. *And be it further enacted*, That the commissioner of internal revenue, with the approval of the Secretary of the Treasury, is hereby authorized to pay such sums, not exceeding in the aggregate the amount appropriated therefor, as may in his judgment be deemed necessary for detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, or conniving at the same in cases where such expenses are not otherwise provided for by law. And for this purpose there is hereby appropriated one hundred thousand dollars, or so much thereof as may be necessary, out of any money in the treasury not otherwise appropriated.

Commissioner may pay sums for detection and trial of persons violating internal revenue laws, &c.

Appropriation.

SEC. 8. *And be it further enacted*, That hereafter for any failure to pay any internal revenue tax at the time and in the manner required by law, where such failure creates a liability to pay a penalty of ten per centum additional upon the amount of tax so due and unpaid, the person or persons so failing or neglecting to pay said tax, instead of ten per centum as aforesaid, shall pay a penalty of five per centum, together with interest at the rate of one per centum per month upon said tax from the time the same became due, but no interest for any fraction of a month shall be demanded.

Penalty for neglect or failure to pay tax as required, to be five per cent and interest.

No interest for any fraction of a month.

SEC. 9. *And be it further enacted*, 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 thirty, eighteen hundred and sixty-four, as subsequently amended, be, and the same is hereby, amended as follows, viz:—

Act of 1864, ch. 173. Vol. xiii. p. 223, amended.

That section twenty-two be amended by striking out, after the words, "assistant assessor," and before the word "actually," the words "four dollars for every day," and inserting in lieu thereof the words "five dollars for every day"; and further by striking out the following words: "And assistant assessors may be allowed, in the settlement of their accounts, such sum as the commissioner of internal revenue shall approve, not exceeding three hundred dollars per annum, for office rent; but no account for such office rent shall be allowed or paid until it shall have been verified in such manner as the commissioner of internal revenue may require, and shall have been audited and approved by the proper officers of the Treasury Department; and assistant assessors, when employed outside of the town in which they reside, in addition to the compensation which they are now allowed by law, shall, during such time so employed, receive one dollar per day." This amendment shall take effect upon compensation for the month of March, eighteen hundred and sixty-seven, and thereafter.

Section 22 amended. *Ante*, pp. 104, 105.

Pay of assistant assessors to be five dollars a day, from and after March, 1867.

Allowance for office rent, &c. discontinued.

Amendment.

That section twenty-four be amended by inserting in the proviso to said section, after the word "spirits," wherever it occurs, the words "or other articles."

Section 24. *Ante*, p. 106. Commissions on articles shipped, &c.

That section forty be amended by striking out the following words: "That in case a collector shall die, resign, or be removed," and inserting in lieu the following: "That in case of a vacancy occurring in the office of collector by reason of death, or any other cause."

Section 40. Vol. xiii. p. 238. Vacancy in office of collector.

That section seventy-three be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That any person who shall exercise or carry on any trade, business, or profession, or do any act hereinafter mentioned, for the exercising, carrying on, or doing of which a special tax is imposed by law, without payment thereof, as in that behalf required, shall, for every such offence, besides being liable to the payment of the tax, be subject to a fine or penalty of not less than ten or more than five hundred dollars. And if such person shall be a manufacturer of tobacco, snuff, or cigars, or a wholesale or retail dealer in liquor, he shall be further liable to imprisonment for a term not less than sixty days and not exceeding two years.

Section 73. *Ante*, p. 113. Penalty for exercising any trade, &c. without payment of tax;

upon manufacturers of tobacco, snuff, or cigars, or dealers in liquors.

Section 79. *Ante*, p. 116. Definition of dealers in liquors. *Ante*, p. 119. Manufactures of butter and cheese. Certain venders not to be deemed pedlers.

That section seventy-nine be amended as follows: In paragraph four, by striking out the following words: "In quantities of more than three gallons at one and the same time to the same purchaser, or." In paragraph five, by striking out the following words: "In quantities of three gallons or less." In paragraph thirty-one by adding thereto the following: "*Provided*, That no special tax shall be required of any person for the manufacture of butter or cheese." In paragraph thirty-two, by inserting after the words "garden" and before the word "who," the words "or travelling on foot and peddling fruits, vegetables, pies, cakes, and confectionery."

Section 90. *Ante*, p. 125. Forfeiture of tobacco, snuff, and cigars.

That section ninety be amended by inserting after the word "cigars," and before the first proviso in said section, the words "and all proceedings relating to forfeiture and sale of distilled spirits shall apply to tobacco, snuff, and cigars."

Section 94 may be changed. *Ante*, p. 128. Tax on gas to consumers.

That section ninety-four be amended as follows: —

By striking out, in the paragraph relating to gas, the words "and until the thirtieth day of April, eighteen hundred and sixty-seven."

Tax on sugars, &c. *Ante*, p. 129.

[By striking out] the paragraphs relating to "sugar and sugar refiners," and inserting in lieu thereof the words: —

"On all sugars produced from the sugar-cane, and not from sorghum or imphee, other than those produced by the refiner, a tax of one cent per pound."

"On refined sugars, and on the products of sugar refineries, not including sirup or molasses, a tax of two per centum ad valorem: *Provided*, That every person shall be regarded as a sugar refiner, and pay the taxes required by law, whose business it is to advance the quality and value of sugar by melting and recrystallization, or by liquoring, claying, or other washing process, or by any other chemical or mechanical means, or who shall by boiling or other process extract sugar from or advance the quality or value of molasses, concentrated molasses, or melado."

Who to be regarded as a sugar refiner.

Wood screws. *Ante*, p. 130.

Also, in the paragraph relating to wood screws, by striking out the word "ten" and inserting "five;"

Also, by striking out the paragraph relating to "gunpowder," and inserting in lieu thereof the following: —

Gunpowder. *Ante*, p. 130.

"On gunpowder, canister powder, five cents per pound; sporting powder in kegs, one cent per pound; blasting powder in kegs or casks, one half cent per pound."

Cigarettes, cigars, and cheroots. *Ante*, p. 133.

Also, by striking out all from the words "cigarettes or small cigars," in the first paragraph relating to cigars, down to and including the words "twenty per centum ad valorem on the market value thereof," in the last paragraph relating to cigars, and inserting in lieu thereof the following: —

"On cigarettes, cigars, and cheroots of all descriptions, made of tobacco or any substitute therefor, five dollars per thousand."

Section 94 further amended. *Ante*, pp. 131, 132.

That section ninety-four be further amended so that in lieu of the taxes now provided by law upon the goods, wares, and merchandise hereinafter mentioned, which shall be produced and sold, or be manufactured or made and sold, or be consumed or used by the manufacturer or producer thereof, or removed for consumption or use, or for delivery for others than agents of the manufacturer or producer within the United States or territories thereof, there shall be assessed, collected, and paid the following taxes, to be paid by the producer or manufacturer thereof, that is to say: —

India-rubber boots, &c.

On boots and shoes, made wholly or in part of India-rubber, two per centum ad valorem.

Hats, caps, bonnets, &c.

On hats, caps, bonnets, and hoods of all descriptions, two per centum ad valorem.

Hoop-skirts.

On hoop-skirts two per centum ad valorem.

Leather and skins.

On leather of all descriptions, and goat, deer, calf, kid, sheep, horse, hog, and dog skins, tanned or partially tanned, curried, finished, or in the rough, two and one half per centum ad valorem.

On manufactures exclusively of glass, other than window glass, three per centum ad valorem.

Manufactures of glass, except, &c.;

On manufactures of wool, or of which wool is the chief component material, or the component material of chief value, two and a half per centum ad valorem.

of wool.

That section ninety-four be amended by adding to the end of said section the following words: "But no tax shall be imposed upon the redy[e]ing or reprinting of cloths or other articles."

No tax upon the redyeing or reprinting of cloths.

That section ninety-six be amended by inserting after the words "and also all goods, wares, and merchandise, and articles," and before the words "made or manufactured from materials," the words "not specially named and taxed, and which are."

Section 96. Vol. xiii. p. 272. Exemptions from tax.

That section one hundred and three be amended by striking out the word "three" where it occurs in the second proviso, and inserting the words "two and a half," and by striking out the words "until the thirtieth day of April, eighteen hundred and sixty-seven."

Section 103. *Ante*, p. 136. Tax on gross receipts of toll-roads, ferries, and bridges.

That schedule B, in relation to stamp duties, named in section one hundred and fifty-one, be amended by striking out of said schedule the words "legal documents," and all thereafter, and inserting in lieu thereof the following: "*Provided*, That the stamp duties imposed by the foregoing schedule (B) on manifests, bills of lading, and passage tickets, shall not apply to steamboats or vessels plying between ports of the United States and ports of British North America: *And provided further*, That all affidavits shall be exempt from stamp duty."

Schedule B. Legal documents. Tax on manifests, not to apply, &c. Affidavits exempt from stamp duty.

Also by inserting at the end of the last paragraph relating to "probate of will," the following words: "*Provided*, That no stamp either for probate of wills, or letters testamentary, or of administration, or on administrator or guardian bond, shall be required when the value of the estate and effects, real and personal, does not exceed one thousand dollars: *Provided further*, That no stamp tax shall be required upon any papers necessary to be used for the collection from the government of claims by soldiers or their legal representatives of the United States, for pensions, back pay, bounty, or for property lost in the service. The reduction of taxes provided in this section shall take effect on and after March one, eighteen hundred and sixty-seven."

No stamp for probate of wills, &c. unless value of estate exceeds $1,000; none upon papers for collecting soldiers' claims on government for pay, pensions, &c. When this takes effect.

SEC. 10. *And be it further enacted*, That the act amendatory to 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 thirty, eighteen hundred and sixty-four, approved July thirteen, eighteen hundred and sixty-six, be amended as follows, viz: —

Act of 1866, ch. 184, *ante*, p. 98, amended. Amendments.

That section ten be amended by adding after the word "pupils," in the sixth paragraph of said section, the words "but not including distilled spirits, mineral oil, tobacco, snuff, and cigars."

Section 10. *Ante*, p. 147. Articles, &c. exempt from taxation.

Also, by striking out in the paragraph relating to monuments, after the word "monuments," where it first occurs, the words "of stone."

That section eighteen be amended by adding thereto the following: "*Provided*, That the exemption herein shall not apply to tobacco, snuff, and cigars manufactured, or spirits distilled, or petroleum refined, either in or for such schools and colleges."

Section 18. *Ante*, p. 152. Products of manual-labor schools.

That section nineteen is hereby amended by adding the following thereto: "And no suit for the purpose of restraining the assessment or collection of tax shall be maintained in any court."

Section 19. *Ante*, p. 152. Suits.

That section forty-three be amended by striking out the last two sentences.

Section 43. *Ante*, pp. 162, 163.

Amend section forty-eight of the act relating to internal revenue, approved July thirteenth, eighteen hundred and sixty-six, so as to insert in the proviso the word "thirds" after [the] word "halves," and before the word "quarter[s]," and also amend it by striking out the words "more than one quarter and not more than one half shall be accounted

Section 48. *Ante*, p. 164. Tax on beer, lager beer, ale, porter, &c.

one half," and insert "more than one quarter and not more than one third shall be accounted one third, and more than one third and less than one half shall be accounted one half": *Provided*, That fractional parts of barrels containing more than one quart[er] and not more than one half shall be accounted one half, and pay tax as such until June first, eighteen hundred and sixty-seven.

Additional articles and products exempt from internal tax.

Sec. 11. *And be it further enacted*, That on and after March first, eighteen hundred and sixty-seven, in addition to the articles now exempt by law, the articles and products hereinafter enumerated shall be exempt from internal tax, namely:—

Alcoholic and ethereal vegetable extracts, when solid and used solely for medicinal purposes;

Bale rope, seines and netting for seines, twine, and lines of all kinds;

Bar, rod, hoop, band, sheet, and plate iron of all descriptions, and iron prepared for the manufacture of steel: *Provided*, That the exemption aforesaid shall be confined exclusively to said articles in the state and condition specified in the foregoing enumeration, and shall not be construed as exempting spikes, nails, or any other manufactures of iron from the taxes now imposed by law;

Brush blocks;

Canned and preserved meats, and shell-fish;

Carbolic acid and carbolate of lime, used solely for disinfectants;

Carpet-bag and cabar frames.

Canned and preserved vegetables and fruits;

Casks, churns, barrels, wooden brushes and broom handles, tanks and kits made of wood, including cooperage of all kinds, bungs and plugs, packing boxes, nest boxes, and match boxes, whether made of wood or other materials; wooden hames, plough-beams, split-bottom chairs, and turned materials for the same unmanufactured, and saddle-trees made of wood, and match boxes heretofore made on which a tax has not been paid;

Castings of iron, copper, or brass made for machinery, cars or scales, and castings made to form a part of any article upon which, in a finished state, a tax is assessed and paid;

Cast-iron hollow ware, and cast-iron hollow ware tinned, enamelled, japanned, or galvanized;

Clock trimmings, namely: Clock work, clock pillars, sash fastenings for clocks, winding keys, verges, and pendulum rods;

Clothing or articles of dress not specially enumerated, made by sewing, for the wear of men, women, or children, from cloths or fabrics on which a tax or duty has been paid;

Coffee mills, coffee grinders and roasters, and apple-paring machines;

Copper bottoms for articles used for domestic and culinary purposes;

Doors, window-sash, blinds, frames, and sills of whatever material;

Drain, gas, and water pipe made of wood, or cement;

Frames and handles for saws and buck-saws;

Glue and gelatine, of all descriptions, in the solid state;

Glue and cement made wholly or in part of glue in the liquid state;

Horse-rakes, horse-powers, tedders, hames, scythe-snaths, hay-forks, hoes, and portable grinding mills;

Horse-blankets, made from cloth on which a tax or duty has been paid;

Licorice and licorice paste;

Magnesium lamps;

Manufactures of jute;

Molasses, concentrated molasses or melado, sirup of molasses or sugar-cane juice, and cistern bottoms;

Oil, naphtha, benzine, benzole, or gasoline, marking more than seventy degrees Baumé's hydrometer, the product of the distillation, or redistilla-

tion or refining, of crude petroleum, or of crude oil produced by a single distillation of coal, shale, peat, asphaltum, or other bituminous substances; Articles, &c. exempt from internal tax

Palm-leaf and straw, bleached, split, prepared, or advanced by being braided or woven. but not made up into hats, bonnets or hoods;

Potato hooks, pitchforks, manure and spading forks;

Pottery ware of all descriptions, including stone, earthen, brown and yellow earthen, and common or gray stone ware;

Rock and root diggers or excavators;

Root-beer and other small beer;

Salt;

Soap, common brown, in bars, sold for less than seven cents per pound;

Saws for cotton gins, when used by the maker, in the manufacture of gins;

Pumps, garden engines, and hydraulic rams;

School-room seats and desks, blackboards, and globes of all kinds;

Sleds, wheelbarrows, and handcarts, and fence made of wood;

Soles and heel-taps made of India-rubber or of India-rubber and other materials;

Shirt fronts or bosoms, wristbands or cuffs for shirts, except those made of paper;

Spiral springs used in the manufacture of furniture;

Stove polish or other manufacture exclusively of plumbago, buck-saws, stump machines, potato diggers;

Steel of all descriptions, whether made from muck-bar, blooms, slabs, loops, or otherwise;

Scythes;

Straw or binder's board and binder's cloth, and straw wrapping paper;

Tags for merchandise and direction of cloth, paper or metal, whether blank or printed; thimble skeins and pipe boxes, made of iron;

Tin-ware for domestic and culinary purposes;

Ultramarine blue;

Varnish;

Wagons, carts, and drays, made to be used for farming, freighting, or lumber purposes;

Washing, mangling, and clothes-wringing machines, zinc washboards, spinning and flax wheels, hand reels, hand looms, wooden knobs and bee-hives;

*Provided*, That the exemptions aforesaid shall, in all cases, be confined exclusively to said articles in the state and condition specified in the foregoing enumeration, and shall not extend to articles in any other form, nor to manufactures from said articles. Exemptions confined to articles in what condition.

SEC. 12. *And be it further enacted*, That there shall be levied, collected, and paid on brandy made from grapes, one dollar per gallon; and if any person shall knowingly manufacture, compound, put up, sell, or dispose of, or cause to be manufactured, compounded, put up, sold, or disposed of, or aid or assist therein, any fluid as or for or under or with the name of brandy made from grapes which shall not be really such, he shall, on conviction thereof, be punished for each offence by a fine not exceeding one thousand dollars, and by imprisonment not exceeding one year, or both said punishments, in the discretion of the court, and any such simulated or compounded fluid as aforesaid shall be forfeited to the United States. Tax on brandy from grapes. Penalty for making, selling, &c. as brandy from grapes, any fluid not really such. Simulated fluid to be forfeited.

SEC. 13. *And be it further enacted*, 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 thirty, eighteen hundred and sixty-four, and as subsequently amended, be further amended as follows, namely: — Further amendments to laws relating to internal taxes. 1864, ch. 173. Vol. xiii. p. 223.

*Income.* — That section one hundred and sixteen be amended by striking Income tax.

Section 116. Vol. xiii. p. 281.

out all after the enacting clause and inserting, in lieu thereof, as follows That there shall be levied, collected, and paid annually upon the gains, profits, and income of every person residing in the United States, or of any citizen of the United States residing abroad, whether derived from any kind of property, rents, interest, dividends, or salaries, or from any profession, trade, employment, or vocation, carried on in the United States, or elsewhere, or from any other source whatever, a tax of five per centum on the amount so derived over one thousand dollars, and a like tax shall be levied, collected, and paid annually upon the gains, profits, and income of every business, trade, or profession carried on in the United States by persons residing without the United States, and not citizens thereof. And the tax herein provided for shall be assessed, collected, and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceding the time for levying, collecting, and paying said tax.

Rate. Amount exempt.

Tax to be for year ending December 31.

Section 117. Vol. xiii. p. 281.

That section one hundred and seventeen be amended by striking out all after the enacting clause and inserting, in lieu thereof, the following: That, in estimating the gains, profits, and income of any person, there shall be included all income derived from interest upon notes, bonds, and other securities of the United States; profits realized within the year from sales of real estate purchased within the year or within two years previous to the year for which income *was* [is] estimated; interest received or accrued upon *old* [all] notes, bonds, and mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, less the interest which has become due from said person during the year; the amount of all premium on gold and coupons; the amount of sales of live stock, sugar, wool, butter, che[e]se, pork, beef, mutton, or other meats, hay and grain, or other vegetable or other productions, being the growth or produce of the estate of such person, not including any part thereof consumed directly by the family; all other gains, profits, and income derived from any source whatever, except the rental value of any homestead used or occupied by any person or by his family in his own right or in the right of his wife; and the share of any person of the gains and profits of all companies, whether incorporated or partnership, who would be entitled to the same, if divided, whether divided or otherwise, except the amount of income received from institutions or corporations whose officers, as required by law, withhold a per centum of the dividends made by such institutions, and pay the same to the officer authorized to receive the same; and except that portion of the salary or pay received for services in the civil, military, naval, or other service of the United States, including senators, representatives, and delegates in Congress, from which the tax has been deducted. And in addition to one thousand dollars exempt from income tax, as hereinbefore provided, all national, State, county, and municipal taxes paid within the year shall be deducted from the gains, profits, or income of the person who has actually paid the same, whether such person be owner, tenant, or mortgagor; losses actually sustained during the year arising from fires, shipwreck, or incurred in trade, and debts ascertained to be worthless, but excluding all estimated depreciation of values and losses within the year on sales of real estate purchased two years previous to the year for which income is estimated; the amount actually paid for labor or interest by any person who rents lands or hires labor to cultivate land, or who conducts any other business from which income is actually derived; the amount actually paid by any person for the rent of the house or premises occupied as a residence for himself or his family; the amount paid out for usual or ordinary repairs: *Provided*, That no deduction shall be made for any amount paid out for new buildings, permanent improvements or betterments, made to increase the value of any property or estate: *And provided, further*, That only one deduction of one thousand dollars shall

In estimating income, what to be included;

what to be deducted.

Proviso.

Further proviso.

be made from the aggregate income of all the members of any family, composed of one or both parents, and one or more minor children, or husband and wife; that guardians shall be allowed to make such deduction in favor of each and every ward, except that in case where two or more wards are comprised in one family, and have joint property interest, only one deduction shall be made in their favor: *And provided, further,* That in cases where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of one thousand dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid.

Income.

Further proviso.

That section one hundred and eighteen be amended by striking out all after the enacting clause and inserting, in lieu thereof, the following: That it shall be the duty of all persons of lawful age to make and render a list or return, on or before the day prescribed by law, in such form and manner as may be prescribed by the commissioner of internal revenue, to the assistant assessor of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, executors and administrators, or any person acting in any other fiduciary capacity, shall make and render a list or return, as aforesaid, to the assistant assessor of the district in which such person acting in a fiduciary capacity resides, of the amount of income, gains, and profits of any minor or person for whom they act; and the assistant assessor shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount of any list or return, if he has reason to believe that the same is understated; and in case any such person shall neglect or refuse to make and render such list or return, or shall render a false or fraudulent list or return, it shall be the duty of the assessor or the assistant assessor to make such list, according to the best information he can obtain, by the examination of such person, or his books or accounts, or any other evidence, and to add fifty per centum as a penalty to the amount of the tax due on such list in all cases of wilful neglect or refusal to make and render a list or return; and, in all cases of a false or fraudulent list or return having been rendered, to add one hundred per centum, as a penalty, to the amount of tax ascertained to be due, the tax and the additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of wilful neglect or refusal to render a list or return, or of rendering a false and fraudulent return: *Provided,* That any party, in his or her own behalf, or as such fiduciary, shall be permittted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the commissioner of internal revenue, that he or she, or his or her ward or beneficiary was not possessed of an income of one thousand dollars, liable to be assessed according to the provisions of this act; or may declare that he or she has been assessed and paid an income tax elsewhere in the same year, under authority of the United States, upon his or her income, gains, and profits, as prescribed by law; and if the assistant assessor shall be satisfied of the truth of the declaration, shall thereupon be exempt from income tax in the said district; or if the list or return of any party shall have been increased by the assistant assessor, such party may exhibit his books and accounts, and be permitted to prove and declare, under oath or affirmation, the amount of income liable to be assessed; but such oaths and evidence shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the assistant assessor. Any person feeling aggrieved by the decision of the assistant assessor in such cases may appeal to the assessor of the district, and his decision thereon, unless reversed by the commissioner of internal revenue, shall

Section 118. Vol. xiii. p. 282. List or return.

Oath.

Increase.

Neglect or false returns.

Penalty.

Proviso.

Income tax paid in another district.

Amount of income may be proved.

Appeal

be final, and the form, time, and manner of proceedings shall be subject to rules and regulations to be prescribed by the commissioner of internal revenue: *Provided further*, That no penalty shall be assessed upon any person for such neglect or refusal, or for making or rendering a false or fraudulent return, except after reasonable notice of the time and place of hearing, to be regulated by the commissioner of internal revenue, so as to give the person charged an opportunity to be heard.

Penalty for neglect and refusal not to be assessed until after notice.

Section 119. *Ante*, p. 138. Income tax, when to be levied and when due; to last until 1870 and no longer. Penalty if tax is not paid when due.

That section one hundred and nineteen be amended by striking out all after the enacting clause and inserting, in lieu thereof, the following: That the taxes on incomes herein imposed shall be levied on the first day of March, and be due and payable on or before the thirtieth day of April, in each year, until and including the year eighteen hundred and seventy, and no longer; and to any sum or sums annually due and unpaid after the t[h]irtieth of April, as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied in addition thereto the sum of five per centum on the amount of taxes unpaid and interest at the rate of one per centum per month upon said tax from the time the same became due, as a penalty, except from the estates of deceased, insane, or insolvent persons: *Provided*, That the tax on incomes for the year eighteen hundred and sixty-six shall be levied on the day this takes effect.

Proviso as to tax for 1866.

Section 123. *Ante*, p. 139. Tax on the income of those in the civil, military, or naval service of the United States. Rate of tax. Amount of tax to be deducted.

That section one hundred and twenty-three be amended by striking out all after the enacting clause and inserting, in lieu thereof, the following: That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval or other employment or service of the United States, including senators and representatives and delegates in Congress, when exceeding the rate of one thousand dollars per annum, a tax of five per centum on the excess above the said one thousand dollars; and it shall be the duty of all paymasters and all disbursing officers, under the government of the United States, or persons in the employ thereof, when making any payment to any officers or persons as aforesaid, whose compensation is determined by a fixed salary, or upon settling or adjusting the accounts of such officers or persons to deduct and withhold the aforesaid tax of five per centum; and the pay-roll, receipts, or account of officers or persons paying such tax as aforesaid shall be made to exhibit the fact of such payment. And it shall be the duty of the accounting officers of the Treasury Department, when auditing the accounts of any paymaster or disbursing officer, or any officer withholding his salary from moneys received by him, or when settling or adjusting the accounts of any such officer, to require evidence that the taxes mentioned in this section have been deducted and paid over to the treasurer of the United States, or other officer authorized to receive the same: *Provided*, That payments of prize money shall be regarded as income from salaries, and the tax thereon shall be adjusted and collected in like manner: *Provided further*, That this section shall not apply to payments made to mechanics or laborers employed upon public works: *And provided further*, That in case it should become necessary for showing the true receipts of the government under the operations of this section upon the books of the Treasury Department, the requisite amount may be carried from unappropriated moneys in the treasury to the credit of said account; and this section shall take effect upon salary and compensation for the month of March, eighteen hundred and sixty-seven.

Pay-roll, &c. to show such payment. Accounting officers to require proof that taxes have been deducted and paid over.

Payments of prize money to be deemed income; but not payments to laborers. Books of Treasury Department. When this section takes effect.

SEC. 14. *And be it further enacted*, That there shall be levied, collected, and paid on all distilled spirits, upon which no tax has been paid according to law, a tax of two dollars upon each and every proof gallon, to be paid by the distiller, owner, or any person having possession thereof, and every proprietor and possessor of a still, distillery, or distilling apparatus, shall be jointly and severally liable for the taxes imposed by law upon the spirits distilled therein; and the tax shall be a lien upon the spirits distilled, on the distillery used for distilling the same, with the stills,

Tax on distilled spirits; by whom to be paid; who liable therefor; to be a lien, and on what, and for how long.

vessels, fixtures, and tools therein, and on the lot or tract of land whereon the said distillery is situated, together with any building thereon, from the time said spirits are distilled until the said tax shall be paid: *Provided*, That the tax upon any spirits distilled and removed from the place where the same were distilled, and not deposited in bonded warehouse as required by law, shall, at any time, upon knowledge of such fact obtained by the assessor or assistant assessor of the district where such spirits were distilled, be assessed by him upon the distiller of the same, and certified or returned to the collector, who shall immediately demand payment of such tax, and upon the neglect or refusal of payment by the distiller, shall proceed to collect the same by distraint. But this provision shall not exclude any other remedy or proceeding provided by law: *Provided further*, That the tax on all spirits 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.

Tax upon spirits removed from place of distillation, and not deposited in bonded warehouse, when to be assessed, and how collected;

to be collected at no lower rate than basis of first proof.

SEC. 15. *And be it further enacted*, That proof spirit shall be held and taken to be that alcoholic liquor which contains one half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine (.7939) ten thousandths at sixty degrees Fahrenheit; and the Secretary of the Treasury is hereby authorized to adopt, procure, and prescribe for use such hydrometers, weighing and gauging instruments, meters, or other means for ascertaining the strength and quality of spirits subject to tax, or for the prevention or detection of frauds by distillers of spirits, and to prescribe such rules and regulations as he may deem necessary to insure a uniform and correct system of inspection, weighing, and gauging of spirits subject to tax throughout the United States. And whenever the Secretary of the Treasury shall adopt and prescribe for use any meter or meters, it shall be the duty of every owner, agent, or superintendent of a distillery, to make application to the collector of his district for such meter or meters, to be used in his distillery, and the same shall be furnished and attached to the distillery at the expense of the distiller, whose duty it shall be to furnish all the pipes, materials, labor, and facilities necessary to complete such attachment in accordance with the regulations of the commissioner of internal revenue, who is hereby further authorized to order and require such changes of or additions to distilling apparatus, connecting pipes, pumps, or cisterns, or any machinery connected with or used in or on the distillery premises, or may require to be put on any of the stills, tubs, cisterns, pipes, or other vessels, such fastenings, locks, or seals as he may deem necessary. And in all sales of spirits hereafter made, where not otherwise specially agreed, a gallon shall be taken to be a gallon of first proof, according to the foregoing standard set forth and declared for the inspection and gauging of spirits throughout the United States.

Proof spirit to be what.

Secretary of Treasury may adopt meters, &c.

Owners of distilleries to use meters.

Changes of, or additions to, distilling apparatus to be made.

Gallon to be gallon of first proof.

SEC. 16. *And be it further enacted*, That every person, firm, or corporation who distills or manufactures spirits or alcohol, or who brews or makes mash, wort, or wash, for distillation or the production of spirits, shall be deemed a distiller. And the making or keeping by any person of grain, mash, wash, wort, or beer, prepared or fit for distillation, together with the possession by such person of a still or other apparatus capable of use for distilling upon the same premises, shall be deemed and taken as presumptive evidence that such person is a distiller.

Who to be deemed a distiller, and what presumptive evidence thereof.

SEC. 17. *And be it further enacted*, That hereafter all distilled spirits, before being removed from the distillery, shall be inspected and gauged by a general inspector of spirits, who shall mark the barrels or packages in the manner required by law; and so much of the act approved July thirteen, eighteen hundred and sixty-six, as requires the appointment of an inspector for each distillery established according to law is hereby repealed: *Provided*, That such other duties as have heretofore been imposed upon inspectors of distilleries may be performed by such other

Distilled spirits, before removal from distillery, to be inspected and gauged.

Law requiring an inspector for each distillery repealed. 1866, ch. 184, § 29. *Ante*, p. 155.

Who to perform

their duties.

duly appointed officers as may be designated by the commissioner of internal revenue.

Collector may direct spirits stored in a bonded warehouse to be removed to general bonded warehouse.

SEC. 18. *And be it further enacted,* That whenever, in the judgment of the collector, there shall be a general bonded warehouse so located as to be conveniently accessible to a distillery, and in the same collection district, the said collector shall direct all spirits which may be stored in the bonded warehouse attached to such distillery to be transferred directly to a general bonded warehouse; and all spirits thereafter produced in such distillery shall be removed to a general bonded warehouse within the time and in the manner heretofore required for the removal to the bonded warehouse attached to the distillery.

Spirits not to be removed from place of manufacture, &c. in certain packages, nor between sunset and sunrise.

Penalty.

Officer specially authorized to seize property.

Powers of such officer.

SEC. 19. *And be it further enacted,* That no spirits shall be removed in any cask or package containing more than ten gallons from any premises or building in which the same may have been distilled, redistilled, rectified, or manufactured, nor from any place of storage at any other times than after sun-rising and before sun-setting, on pain of forfeiture of such spirits, and every person who shall violate this provision shall be liable to a penalty of one hundred dollars for each cask, barrel or package of spirits removed. Any officer of internal revenue may be specially authorized by the commissioner of internal revenue to seize any property which may by law be subject to seizure, and for that purpose such officer shall have all the power conferred by law upon collectors of internal revenue, and such special authority shall be limited in respect of time, place, and kind or class of property as the said commissioner may specify.

Barrels, &c. containing, or supposed to contain, distilled spirits, may be seized when and by whom, and detained.

SEC. 20. *And be it further enacted,* That it shall be lawful for any internal revenue officer to seize and detain any barrels, casks, or packages containing, or supposed to contain, distilled spirits, when such officer has reason to believe the tax imposed by law upon the same has not been paid, or that they are being removed in violation of law, and such packages may be detained by such officer in a safe place until it can be satisfactorily ascertained by the proper officers whether the articles so seized are liable to be proceeded against for violations of the internal revenue laws.

If certain distilled spirits are sold, &c. at a price less than the tax, such sale, &c. to be prima facie evidence that they are liable to forfeiture.

This provision not to apply to certain sales.

SEC. 21. *And be it further enacted,* That whenever any distilled spirits so found elsewhere than in a bonded warehouse shall be sold or offered for sale at a less price than the tax imposed by law thereon, such selling or offering for sale as aforesaid shall be taken and deemed as prima facie evidence that said spirits have not been removed from a bonded warehouse according to law, and that the tax imposed by law on the same has not been paid, and the same shall without further evidence be liable to seizure and forfeiture: *Provided,* That this section shall not apply to spirits sold at public sale by an auctioneer who has paid the special tax as such under such rules and regulations, and upon such public notice as may be prescribed by the commissioner of internal revenue, nor to sales made by judicial or executive officers under the order or decree of any court.

Persons drawing off articles subject to tax from barrels, &c. marked, &c. to efface such marks.

Penalty.

SEC. 22. *And be it further enacted,* That it shall be the duty of every person who empties or draws off, or causes to be emptied or drawn off, distilled spirits or other article subject by law to tax, from a cask, barrel, or package, bearing any of the marks or brands required by law, or marks intended for or purporting to be, or designed to have the effect of, such marks, immediately upon such cask, barrel, or package being emptied, to efface and obliterate said marks or brands; and any person who shall violate this provision shall be liable to a penalty of ten dollars for each offence; and any such cask, barrel, or package, from which said marks are not so effaced and obliterated as herein required, shall be liable to forfeiture, and may be seized by any officer of internal revenue wherever found.

When a bond for removal of

SEC. 23. *And be it further enacted,* That in case any bond under which any distilled spirits shall have been withdrawn from a bonded warehouse

is forfeited by failure to furnish or produce at the proper time the evidence required by law or regulation that the articles named in the bond were duly received and actually stored in the warehouse or district to which they were shipped, or by other breach of the obligation, the obligors in the bond shall pay the total amount of duties upon the articles removed under the bond, together with fifty per centum upon that amount, and the collector of the district in which such bond is or may be given may forthwith distrain upon any property, real or personal, subject to distraint or seizure, belonging to said obligors; and in case no such property can be found, the collector shall immediately forward the bond to the United States district attorney for the proper district for suit, and notice of the breach of the obligation of any such bond shall be forthwith forwarded by the collector of the district to the commissioner of internal revenue.

distilled spirits from bonded warehouse is forfeited, obligors to pay what.

Their property may be distrained.

If property is not found, bond to be put in suit.

SEC. 24. *And be it further enacted*, That the forty-fourth section of the act of July thirteen, eighteen hundred and sixty-six, aforesaid, be amended by adding thereto as follows: *Provided*, That when any still used or fit for use in the production of distilled spirits, the same not exceeding one thousand dollars in value, has been or shall be seized for any violation of the laws relating to internal revenue, the same shall not be released by the court to the claimant, or any other intervening party, before judgment; and if declared forfeited, such still shall be so destroyed as to prevent its use for the purpose aforesaid, and the materials thereof shall be sold as other forfeited property. In case of seizure, as above, of a still exceeding in value the sum of one thousand dollars, its release to the claimant or any other intervening party, before judgment, shall be at the discretion of the court.

Stills fit for use, if not over $1000 in value, seized for violation of internal revenue laws, not to be released;

if forfeited, to be destroyed. 1866, ch. 184, § 44. *Ante*, p. 163.

If a still seized is over $1000 in value, its release to be at the discretion of the court.

SEC. 25. *And be it further enacted*, That the owner, agent, or superintendent of any still, boiler, or other vessel used in the distillation of spirits, who shall neglect or refuse to make true and exact entry and report of the same, or to do or cause to be done any of the things by law required to be done concerning distilled spirits, shall, in addition to other fines and penalties now by law provided, forfeit for every such neglect or refusal all the spirits made by or for him, and all the vessels used in making the same, and the stills, boilers, and other vessels used in distillation, and all materials fit for use in distillation found on the premises, together with the sum of five hundred dollars for each offence, to be recovered with costs of suit, and shall be deemed guilty of a misdemeanor, and be subject to imprisonment for a term not exceeding one year; which said spirits, with the vessels containing the same, with all the vessels used in making the same, and all said materials, may be seized by the collector and held by him until a decision shall be had thereon according to law: *Provided*, That proceedings to enforce said forfeiture shall be commenced by such collector within twenty days after the seizure thereof. And the proceedings to enforce said forfeiture of said property 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.

Additional penalty upon owners, &c. of stills, for neglect or refusal to do what the law requires concerning distilled spirits.

Fine, forfeiture, and imprisonment.

Stills, &c. may be seized and held.

Proceedings to enforce forfeiture.

SEC. 26. *And be it further enacted*, That if any collector, deputy collector, assessor, assistant assessor, inspector, district attorney, marshal, or other officer, agent, or person charged with the execution or supervision of the execution, *or supervision of the execution* of any of the provisions of this act, or of the act to which this is amendatory, shall demand, or accept, or attempt to collect, directly or indirectly, as payment or gift, or otherwise, any sum of money or other property of value for the compromise, adjustment, or settlement of any charge or complaint for any violation, or alleged violation of any of the said provisions, except as expressly authorized by law so to do, he shall be held to be guilty of a misdemeanor, and shall for every such offence be liable to indictment and trial in any court of the United States having competent jurisdiction, and

Penalty upon collectors, assessors, and others, for asking or accepting any money, &c. for compromising, &c. any charge of violating the laws relating to internal taxes.

Fine and imprisonment.

on conviction thereof shall be fined in double the sum or value of the money or property received or demanded, and be imprisoned for a period of not less than one year nor more than ten years.

Forfeited distilled spirits not to be sold for less price than, &c.;

shall be destroyed, if, &c.

SEC. 27. *And be it further enacted*, That no distilled spirits which have been forfeited to the government in accordance with law shall be sold for a price less than the amount of the tax required thereon by law at the time of such sale. And if the officer having such spirits in charge shall have been unable, for a period of ninety days, to [sell] the same for a price equal to the tax, such spirits shall be destroyed, under such rules and regulations as the commissioner of internal revenue may prescribe.

Penalty for falsely assuming to be a revenue officer, and acting as such.

Fine and imprisonment.

SEC. 28. *And be it further enacted*, That if any person shall falsely represent himself to be a revenue officer of the United States, and shall in such assumed character demand or receive any money or other article of value from any person for any duty or tax due to the United States, or for any violation or pretended violation of any revenue law of the United States, such person shall be deemed guilty of a felony, and on conviction thereof shall be liable to a fine of five hundred dollars, and to imprisonment not less than six months and not exceeding two years, at the discretion of the court.

The mixing, for sale, of naphtha and illuminating oils, or selling, &c. prohibited.

Penalty.

SEC. 29. *And be it further enacted*, That no person shall mix for sale naphtha and illuminating oils, or shall knowingly sell or keep for sale or offer for sale such mixture, or shall sell or offer for sale oil made from petroleum for illuminating purposes, inflam[m]able at less temperature or fire test than one hundred and ten degrees Fa[h]renheit, and any person so doing shall be held to be guilty of [a] misdemeanor, and on conviction thereof by indictment or presentment in any court of the United [States] having competent jurisdiction, shall be punished by a fine of not less than one hundred dollars nor more than five hundred dollars, and by imprisonment for a term of not less than six months nor more than three years.

Penalty for conspiring to commit any offence against the laws of the United States, or to defraud the United States, if any party to the conspiracy does any act in pursuance and in aid thereof.

Offence to be deemed to be committed where.

SEC. 30. *And be it further enacted*, That if two or more persons conspire either to commit any offence against the laws of the United States, or to defraud the United States in any manner whatever, and one or more of said parties to said conspiracy shall do any act to effect the object thereof, the parties to said conspiracy shall be deemed guilty of a misdemeanor, and on conviction thereof shall be liable to a penalty of not less than one thousand dollars and not more than ten thousand dollars, and to impriso[n]ment not exceeding two years. And when any offence shall be begun in one judicial district of the United States and completed in another, every such offence shall be deemed to have been committed in either of the said districts, and may be dealt with, inquired of, tried, determined and punished in either of the said districts, in the same manner as if it had been actually and wholly committed therein.

Inspectors to give bonds.

SEC. 31. *And be it further enacted*, That all inspectors appointed under the provisions of the act or acts of which this is amendatory shall be required to give bonds, with security, approved by the Secretary of the Treasury or assessor of the district, in a sum not less than five thousand dollars, conditioned for the faithful discharge of the duties of such inspector.

Penalty for selling or giving away, &c. empty cigar boxes that have been stamped, without defacing stamp.

Such cigar box may be destroyed.

SEC. 32. *And be it further enacted*, That any person who shall sell, give away, or otherwise dispose of, any empty cigar box or boxes which have been stamped, without first defacing or destroying such stamps, or shall refill any cigar box without first defacing or destroying such stamp, shall on conviction of either offence be liable to a penalty of one hundred dollars or to imprisonment not exceeding sixty days, or both, in the discretion of the court, with the costs of the trial, and it shall be lawful for any cigar inspector or revenue officer to destroy any empty cigar box upon which a cigar stamp shall be found.

Tonnage duty, how often to be levied and collected.

SEC. 33. *And be it further enacted*, That the tonnage duty now imposed on all ships, vessels, or steamers engaged in foreign or domestic commerce,

shall be levied but once within one year, and when paid by such ship, vessel, or steamer, no further tonnage tax shall be collected within one year from the date of such payment.

SEC. 34. *And be it further enacted*, That all acts or parts of acts inconsistent with this act, and all acts and parts of acts imposing any tax upon advertisements, or the gross receipts of toll-roads, are hereby repealed: *Provided*, That this act shall not be construed to affect any act done, right accrued, or penalty incurred, under former acts, but every such right is hereby saved; and all suits and prosecutions for acts already done in violation of any former act or acts of Congress relating to the subjects embraced in this act may be commenced or proceeded with in like manner as if this act had not been passed; and all penal clauses and provisions in existing laws relating to the subjects embraced in this act shall be deemed applicable thereto.

Tax on advertisements and gross receipts of toll-roads repealed.

Inconsistent acts repealed.

Saving clause.

APPROVED, March 2, 1867.

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CHAP. CLXX. — *An Act making Appropriations for the Support of the Army for the Year ending June thirtieth, eighteen hundred and sixty-eight, and for other Purposes.*

March 2, 1867.

*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, out of any money in the treasury not otherwise appropriated, for the support of the army for the year ending the thirtieth of June, eighteen hundred and sixty-eight: —

Army appropriation.

For expenses of recruiting, transportation of recruits, and compensation to citizen surgeons for medical attendance, three hundred thousand dollars.

Recruiting and pay of citizen surgeons.

For pay of the army, fourteen million seven hundred and fifty-seven thousand nine hundred and fifty-two dollars.

Pay.

For commutation of officers' subsistence, two million two hundred and twenty-eight thousand nine hundred and eighty-two dollars.

Commutation of subsistence and forage.

For commutation of forage for officers' horses, one hundred and four thousand six hundred dollars.

For payments in lieu of clothing for officers' servants, two hundred and seventy-six thousand nine hundred and seventy-eight dollars.

Payments in lieu of clothing.

For payments to discharged soldiers for clothing not drawn, two hundred thousand dollars.

For contingencies of the army, one hundred thousand dollars.

Contingencies.

For artificial limbs for soldiers and seamen, seventy thousand dollars.

Artificial limbs.

For army medical museum, ten thousand dollars.

Medical museum.

For medical works for library of surgeon-general's office, ten thousand dollars.

Medical works.

For expenses of commanding-general's office, ten thousand dollars.

Commanding-general's office.

*For Repairs and Improvements of Armories and Arsenals.* — For arsenal and armory at Rock Island, Illinois, six hundred and eighty-six thousand five hundred dollars.

Armories and arsenals.

Rock Island.

For the erection of a bridge at Rock Island, Illinois, as recommended by the chief of ordnance, two hundred thousand dollars: *Provided*, That the ownership of said bridge shall be and remain in the United States, and the Rock Island and Pacific Railroad Company shall have the right of way over said bridge for all purposes of transit across the island and river, upon the condition that the said company shall, before any money is expended by the government, agree to pay and shall secure to the United States, first, half the cost of said bridge; and, second, half the expenses of keeping said bridge in repair, and upon guaranteeing said conditions to the satisfaction of the Secretary of War, by contract or otherwise, the said company shall have the free use of said bridge for purposes of transit, but without any claim to ownership thereof.

Bridge at Rock Island.

Proviso.

shall be levied but once within one year, and when paid by such ship, vessel, or steamer, no further tonnage tax shall be collected within one year from the date of such payment.

SEC. 34. *And be it further enacted*, That all acts or parts of acts inconsistent with this act, and all acts and parts of acts imposing any tax upon advertisements, or the gross receipts of toll-roads, are hereby repealed: *Provided*, That this act shall not be construed to affect any act done, right accrued, or penalty incurred, under former acts, but every such right is hereby saved; and all suits and prosecutions for acts already done in violation of any former act or acts of Congress relating to the subjects embraced in this act may be commenced or proceeded with in like manner as if this act had not been passed; and all penal clauses and provisions in existing laws relating to the subjects embraced in this act shall be deemed applicable thereto.

Tax on advertisements and gross receipts of toll-roads repealed.

Inconsistent acts repealed.

Saving clause.

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For expenses of recruiting, transportation of recruits, and compensation to citizen surgeons for medical attendance, three hundred thousand dollars.

Recruiting and pay of citizen surgeons.

For pay of the army, fourteen million seven hundred and fifty-seven thousand nine hundred and fifty-two dollars.

Pay.

For commutation of officers' subsistence, two million two hundred and twenty-eight thousand nine hundred and eighty-two dollars.

Commutation of subsistence and forage.

For commutation of forage for officers' horses, one hundred and four thousand six hundred dollars.

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Armories and arsenals.

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For the erection of a bridge at Rock Island, Illinois, as recommended by the chief of ordnance, two hundred thousand dollars: *Provided*, That the ownership of said bridge shall be and remain in the United States, and the Rock Island and Pacific Railroad Company shall have the right of way over said bridge for all purposes of transit across the island and river, upon the condition that the said company shall, before any money is expended by the government, agree to pay and shall secure to the United States, first, half the cost of said bridge; and, second, half the expenses of keeping said bridge in repair, and upon guaranteeing said conditions to the satisfaction of the Secretary of War, by contract or otherwise, the said company shall have the free use of said bridge for purposes of transit, but without any claim to ownership thereof.

Bridge at Rock Island.

Proviso.

General of the army, and, in case of his inability, through the next in rank. The General of the army shall not be removed, suspended, or relieved from command, or assigned to duty elsewhere than at said headquarters, except at his own request, without the previous approval of the Senate; and any orders or instructions relating to military operations issued contrary to the requirements of this section shall be null and void; and any officer who shall issue orders or instructions contrary to the provisions of this section shall be deemed guilty of a misdemeanor in office; and any officer of the army who shall transmit, convey, or obey any orders or instructions so issued contrary to the provisions of this section, knowing that such orders were so issued, shall be liable to imprisonment for not less than two nor more than twenty years, upon conviction thereof in any court of competent jurisdiction.

General of the army not to be removed, without, &c.

Penalty for issuing orders contrary hereto.

Sec. 3. *And be it further enacted*, That section three of the joint resolution relative to appointments to the military academy, approved June sixteen, eighteen hundred and sixty-six, be, and the same is hereby repealed.

Repeal of section three of resolution relating to appointments to military academy.

*Ante*, p. 359.

Sec. 4. *And be it further enacted*, That the sum of one hundred and fifty thousand dollars be, and the same is hereby, appropriated out of any moneys in the treasury not otherwise appropriated, to be disbursed by the Secretary of War, in the erection of fire-proof buildings at or near the city of Jeffersonville, in the State of Indiana, to be used as storehouses for government property.

Fire-proof buildings in Jeffersonville, Indiana.

Sec. 5. *And be it further enacted*, That it shall be the duty of the officers of the army and navy, and of the Freedmen's Bureau, to prohibit and prevent whipping or maiming of the person, as a punishment for any crime, misdemeanor, or offence, by any pretended civil or military authority in any State lately in rebellion until the civil government of such State shall have been restored, and shall have been recognized by the Congress of the United States.

Whipping or maiming, as a punishment for crime, forbidden in, &c. until, &c.

Sec. 6. *And be it further enacted*, That all militia forces now organized or in service in either of the States of Virginia, North Carolina, South Carolina, Georgia, Florida, Alabama, Louisiana, Mississippi, and Texas, be forthwith disbanded, and that the further organization, arming, or calling into service of the said militia forces, or any part thereof, is hereby prohibited under any circumstances whatever, until the same shall be authorized by Congress.

Militia forces organized or in service in certain rebel States to be disbanded, and their further organization prohibited.

Sec. 7. *And be it further enacted*, That the paymaster-general be authorized to pay under such regulations as the Secretary of War shall prescribe in addition to the amount received by them, for the travel[l]ing expenses of such California and Nevada volunteers as were discharged in New Mexico, Arizona, or Utah, and at points distant from the place or places of enlistment, such proportionate sum according to the distance travel[l]ed as have been paid to the troops of other States similarly situated; and such amount as shall be necessary to pay the same is hereby appropriated out of any moneys in the treasury not otherwise appropriated.

Payment of travelling expenses of certain California and Nevada volunteers.

Appropriation.

Approved, March 2, 1867.

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March 2, 1867.

CHAP. CLXXI. — *An Act making Appropriations for the Construction, Preservation, and Repairs of certain Fortifications and other Works of Defence for the fiscal Year ending June thirtieth, eighteen hundred and sixty-eight.*

*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 they are hereby, appropriated, out of any money in the treasury not otherwise appropriated, for the construction, preservation, and repair of certain fortifications and other works of defence for the year ending the thirtieth of June, eighteen hundred and sixty-eight: —

Appropriations for fortifications and other works of defence.

For Fort Scammel, Portland, Maine, fifty thousand dollars.

Appropriation for Fort Scammel.