(Pentre-No. 74.)

An Acr to amend an accentited "An act to provide internal revenue to support the Government and pay interest on the public debt," approved July first, eighteen hundred and sixty-two, and for other purposes.

Be it enacted by the Senate and House

of Representatives of the United States of America in Congress assembled, That "An act to provide internal revenue to support the Government and pay interest on the public debt," approved July first, eighteen hundred and sixty-two, be and the same hereby is amended as hereinafter set footh, namely:

That whenever any written notice or other instrument in writing, is required, the same shall be lawful if written or partly written and printed.

That section eleven be and hereby is amended so as to authorize assistant assessors to perform any duties therein imposed

that the deputy collector, as well as the collector, may perform all the duties required of the said collector in the said section; and any notice required by said section to persons who neglect to pay their taxes may be sent by mail or left at the dwellings or usual places of business of such persons, if any they have, written amount of duty or tax for which such dollars. persons are liable, including the ten percentum additional, as provided for in said section, demanding payment of the same; and with respect to all such duties or taxes as are not included in the annual lists as provided for in said section, and all taxes and duties the collection of which is not otherwise provided for in said act, it shall be the duty of each collector in person or by deputy to demand payment therefor, in the manner provided, within ten days from and after the expiration of the time within which such duty or tax should have been paid; and any copy of distraint shall be left at the dwelling or usual place of business of the owner or possessor of the property distrained: Provided, That such special demand shall not be necessary in respect to taxes assessed by section seven-

ty-seven of said act. That section twenty-eight be and hereby is amended by striking out the words " forfeit and pay the sum, of five hundred dollars," and inscring in lieu thereof. oned for a term not exceeding two years, at the discretion of the court!

That want low ford or though his new for each cask of puckage so used," and inserting in lies thereof " and any person who shall fraudulently use any cack or package so marked for the purpose of selling any other spirits than that so inspected, or for selling spirits of a quality or quantity different from that so inspect ed, shall be subject to a like penalty, as provided, for each cask or package so used,

be contiguous to such distillery." That section fifty five be and hereby is amonded, by inserting after the words "shall not be paid at the time of randerthey shall have become payable."

so amended, "That no license shall be required of an attorney having taken out a license as such in consequence of being employed to purchase, reut, or sell real estate, or to collect rent thereon for others in the ordinary e-urse of business?" in paragraph number sixteen by inserting after the word 'taverna,' the words 'or eating houses, by adding to paragraph number twenty eight the following words: "Nor shall apothecaries who have taken out a license as such be required to take out a license as retail dealers in liquors in consequence of selling alcohol;" and in paragraph number twenty-one by inserting after the word 'merchandise,' 'or who shall manufacture by hand or machinery, for any other person or persons, goods, wares, or merchandise.'

That section sixty four be and hereby is further amended by adding, at the end

thereof, the following paragraphs: "Thirty four. Architects and civil engineers shall pay ten dollars for each license. Every person whose business it is to plan, design, or superintend the construction of buildings, or ships, or of roads, or bridges, or canals, or railroads, shall be regarded as an architect and civil engineer under this act: Provided, That this shall not include a practical carpenter who labors on a building.

"Thirty-five. Builders and contractors shall pay twenty-five dollars for each license. Every person whose business it is to construct buildings, or ships, or bridges, hotel, ine, tavern, or eating house." or canals, or railroads, by contract, shall be regarded as a builder and contractor under this act : Provided that no license shall be required from any person whose building contracts do not exceed two thousand five hundred dollars in any one year.

or corporation who shall be reoffer to sell lottery tickets or fractional parts thereof, or any token, certificate, or any token, certificate, or whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose business it is to advance the quality as follows: "of which the deceased person whose device representing or intended to repre and value of sugar by melting and recrys was a resident." device representing or interest the faith of return, or by liquoring, claying, or Sec. 2. And be it further enacted, the contract, bring suit before any court abstract, bring suit before any court actually paid by such person for the rent the faith of return, whenever so required

Oregon Argus.

VOL. IX.

SALEM, OREGON, MONDAY, JUNE 15, 1863.

Passed at the Third Session of the Thirty tend the drawing of any lottery, shall be lasses and concentrated molasses, melado poration, shall make, sell, or ofer for sale, once with this act.

dollars therefor, shall be required to take per centum ad valorem. out a license as retail dealer on account of That section nineteen be so amended sively from a cart or wagon, by them— the sewing of sacils [soils,] tents, shades, by any legal proceedings or otherwise, If payable at any time not less than further authorized in his discretion to and having taken out a license therefor material from which they are made was time of the making sale or delivery or (02) as a padler for retailing Eutehors' meat, as a duty. or printed, and said votice shall state the annual sales do not exceed one thousand (not including snuff, eigars, and smoking chase, obtain, or receive any lottery ticket, (03.)

dollars for each license. Every person per pound. whose business or occupation it is to sell tion, not including wines, spirituous or pound. malt liquors, but not excluding drugs, and do not exceed twenty-five thousand twenty cents per pound.

under this act. each license; if exceeding lifty thousand bottle, competent jurisdiction, forfeit and pay the exceeding five hundred thousand and not valorem. sum of five bundred dollars, or be imprist exceeding one million dollars, shall pay "Umbrellas and parasols, made of cot-

dealer under this act whose business or oc- fourteen cents per pound or less, two cents thereof, then for each and every dollar, not exceed ten dollars, ten cents, (10.) nies or canal navigation, or slack-water productions, or other substances put into cupation it is to sell or offer to sell any per pound; when valued at exceeding or fractional part thereof, over and above goods, wares, or merebandise of foreign or tourteen cents and not exceeding forty one dollar, as before mentioned, an addiceed twenty five thousand dollars; and the local transfer of the containing not more than twenty books of resenting shares or fractional parts of list and return shall be made and rendered containing not more than twenty books of resenting shares or fractional parts of list and return shall be made and rendered circulation, which shall neglect or omit to amended, by striking out the words "to shall not be for a less amount than his twenty-five leaves each. sales for the previous year, unless he has "On castings of iron, exceeding ten ry of the United States in which lotteries the duty shall be fifty cents, (50.) made or proposes to make some change pounds in weight for each casting, not oth- or the sale of lottery tickets is or shall be in his business that will obviously reduce wise provided for in this set, or in the specially prohibited by the laws thereof, sand dollars, for each and every addition- missioner of Internal Revenue, which shall turns, under oath, to the Commissioner of

> liquors shall pay for each license the this act, amount required in this act for license to "Ou clock and time pieces, and on clock act." mented liquors, and wines of all kinds, in hereby is smeaded, by requiring the tax or contracts of insurance against fatal or be used in the United States shall pay the ligation and slack-water corporation or second section of the act to which this is one time, or whose annual sales shall excollected, and paid annually, by any percord twenty-five thousand dollars, shall son or persons owning, possessing, or take out a liceuse as a wholesale dealer in keeping any carriage, yacht, plate, or bill ceipts for such insurance, and shall be sub-

> brewer who shall sell or offer for sale any distilled spirits, fermented liquors, or wine and any description in quantities of three of any description in quantities of three of the duty so that of any description, in quantities of three gallons or less, and whose annual sales do no horned cattle slaughtered the duty shall be twenty five thousand dollars, shall be allowed to sell spirituous or vinous duty. usual course of business as a keeper of a

"Thirty-six. Stallions and jucks, owners tached to the next preceding sentence, as striking out the word "ninety-three" pre-i deposit payable in gold or silver coin shall denoting the duty required; and whenever eighteen hundred and sixty-three, any perof, shall pay ten dollars for each license. follows: "and all duties or taxes on coal ceding the words "of this act" and insert be made exceeding in amount the par val-Every person who keeps a male horse or mined, and delivered by coal operators at large mined min or receiving pay therefor, shall be required to take out a licerse under this net, which to take out a licerse under this net, which to take out a licerse under this net, which to take out a licerse under this net, which to take out a licerse under this net, which to take out a licerse under this net, which the paid by the purchaser thereof," by words "thereupon allow and deduct from," by the purchaser thereof, and the stamp duty placed there— duties imposed by existing laws, be subto take out a licerse under this net, which the paid by the purchaser thereof," by words "thereupon allow and deduct from," by the purchaser thereof, and the stamp duty placed there— duties imposed by existing laws, be subto take out a licerse under this net, which the paid by the purchaser thereof, be paid by the purchaser thereof the purchaser thereof the purchaser thereof the purchaser thereof which shall contain a brief description of the animal, its age, and place or places the animal, its age, and place or places sugar, refined, whether losf, lump, granu-"allow upon;" by striking out the following words: "on the gross amount of all the receipts of to furnish, supply, and deliver to the coitage of the measurement or weight of such express business, and shall be subject tificates of the measurement or weight of such express business, and shall be subject to the duty imposed on other loans: where used or to be used: Provided, That all accounts, notes, or demands, notes, or demands, for the use of any such horse or lack without a sirup of molasses, melado, or concentrated use of any such horse or lack without a sirup of molasses, melado, or concentrated or weight or such express ousness, and saint of stamped vellum, parchameter or weight or such express ousness, and saint of stamped vellum, parchameter or weight or such express ousness, and saint or such expressions, released or to the same provisions, rules and to the same provisions, ru license, as aforesaid, shall be invalid and metado, two mills per pound," and insert by the purchaser of such stamped paper, States. of no force in any court of law or equity. ing in lieu thereof as follows: "sugar revellam, or parchiment; and by striking SEC. 5. And be it further enacted, That "Thirty seven. Lottery ticket dealers finers shall pay one and one half of one out the word "discount," and inserting in all loans, or sales of gold and silver coin the record of a deed or other instrument agement of railroads, steambouts, or ferry parties purchasing the same, and may, in shall pay one thousand dollars for each per cent on the gross amount of the sales lieu thereof the word "commission."

In and bullion, not made in accordance with in writing, or of the acknowledgment this act, shall be wholly and absolutely proof thereof by attesting witnesses. or corporation who shall make, sell, or Provided, That every person shall be re- and hereby is amended by inserting after void; and, in addition to the penalties pro-

selling other articles at the same store, bags made of cotton, flax, or hemp, or able or deliverable upon any stake or in any time not exceeding thirty-three days as a substitute for or in addition to the stall, or premises: Provided further, That part of either, or other materials, three vestment of risk in, or upon any policy of including the grace from the date or sight, method now prescribed by law as he may butchers who retail butchers' meat exclu- per centum ad valorem : Provided, That numbers, shall be demanded or recovered of one cent, (01.) selves or agents, shall be required to pay awnings, carpets, and bags, the materials without the fractional part thereof, or polshall not be required to take out a license imported, or has been subject to and paid disposal thereof: Provided, That in addi- If payable at any time not less than each.

and not exceed ug one hundred thousand "Tailors, boot and shoemakers, milli- act to which this act is an amendment un- be five cents, (05.) dollars, shall pay fifty dollars for each lie ners and dress-makers, making clothing for der the schedule B, as follows, to wit: thousand dollars, shall pay one hundred and not for sale generally, shall, to the les, tokens, certificates, or devices in any (50.) dollars for each license; exceeding two amount of one thousand dollars, be ex- form, representing the holder, or any per-

Provided. That any license understated ties assessed upon railroad cars any duties eral States, within the limits thereof, from be fifty cents, (50.) That section sixty four he and hereby is

That section sixty four he and

wholesale dealers. Every person other movements when sold without being cased, Sec. 3. And be it further enacted,

Forty three. Retail dealers in liquors graph of Schedule A, after the words "kept of existing law aplicable thereto, in relation the same, affix thereon the stamp or and for any default in making and rendershall pay twenty dollars for each license. for use" the words "for hire or for passen to insurance companies: Provided, That stamps indicating the duty required. Every person other than a distiller or gers;" and by exempting from duty plate no stamp duty shall be required upon tick-

thereof, or any policy of numbers in any other washing process, or by any other That on and after the first day of May, of competent jurisdiction to recover back, agreement for the charter of any ship, or lottery, or shall manage any lottery or chemical or mechanical means, or who lottery schemes of lotteries, or superinger schemes of lotteries, or supering shall advance the quality or value of more paid on any contract not made in accord. Schedule B, or any letter, memorandum, son or persons, association, finn, or corporate to the state of the same of such person. deemed a lottery ticket dealer under this or concentrated melado, by boiling or other or dispose of any lottery ticket, or frac. Sec. 6. And be it further enacted, That master, or owner, or person acting as process;" and by inserting, in lieu of any tional part thereof, or any policy of num- section one hundred and ten be and hereby agent of any ship, or vessel, or steamer, "Thirty-eight. Insurance agents shall other duties, or rates of duty, on the arpay ten dollars for each license. Any ticles hereinafter enumerated in this sec. cate or device representing or intended to dum, check, receipt, or other written or lating to the charter of such ship, or vesperson who shall act as agent of any fire, marine, life, mutual, or other insurance company, or companies, shall be regarded as an insurance agent under this act;—

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ticles hereinafter enumerated in this section, or provisions existing in relation to be paid on demand, or at a time designation of coal, asphaltum, shale, person or persons as entitled or to be paid on demand, or at a time designated and interpretation of coal illuminating oil, refined, produced by represent the bolder, or say other printed evidence of an amount of money to be paid on demand, or at a time designation of coal, asphaltum, shale, person or persons as entitled or to be paid on demand, or at a time designation of coal illuminating oil, refined to the charter of such ship, or vessel, or steamer does not person or persons of pe company, or companies, shall be regarded as an insurance agent under this act:

Provided, That no license shall be requir.

Company, or companies, shall be regarded as an insurance agent under this act:

On marine engines, three per centum or game of hazard or chance to be drawn to note within the meaning of that section, be one dollar, (\$1.)

Exceeding one fourth of one any prize or share or part of a prize, or and shall be stamped accordingly; and

Exceeding one hundred and fifty tons Provided, That no fleeness shall be required of any insurance agent or broker whose receipts, as such, are less than the sum of six hundred dollars in any one year.

"Thirty sine. Butchers shall pay ten dollars for each become, Every person whose business it is to sell butchers meat a retail shall be regarded, as a butcher."

"On rivets, exceeding one-fourth of one any prize or share or part of any prize or share or part of any sum or part or that Schedule B, following said section, be and not exceeding three hundred tons, there dollars, or and not exceeding three hundred tons and not exceeding three hundred tons, thereto an adherive stamp, or stamps do not make it is to sell butchers meat a part of any sum or part or the stamped accordingly; and that Schedule B, following said section, be and not exceeding three hundred tons, three dollars, for the dollars, or or der for the duty imposed by this act, and in fault thereof shall incur a penalty of fifty on demand, and any promissory note shall deliars for each and over offence, and find the paid of fault thereof shall incur a penalty of fifty on demand, and any promissory note shall deliars for each and over offence, and find the exceeding three hundred tons, there dollars, there are the stamped accordingly; and that Schedule B, following said section, be and not exceeding three hundred tons, there dollars, t dollars for each and every offence; and (in lieu of the duties prescribed in Sched- (\$10.) under this act: Provided. That no butcher having taken out a license, and paid ten sheathing metal, in rods or sheets, one any ticket or fractional part thereof, token, thereon denoting a duty, upon every sum the Commissioner of Internal Revenue be certificate, or device as aforesaid, and no of two hundred dollars or any fractional and he is hereby authorized to prescribe

"On sails, tents, shades, swings, and sum of money or thing of value made pay- part thereof, if payable on demand or at such method for the cancellation of stamps tobacco, prepared with all the stems in or or fractional part thereof, or any token. If payable at any time not less than any canal company or canal navigation or "On smoking tabaeco prepared with all et or fractional part thereof, or any policy and grace, of four cents, (04.) or offer for sale any goods, wares, or mer the stems in, and on smoking tobacco of numbers, without first having thereon. If payable at any time not less than four evidences of indebtedness have been issued, "On snuff manufactured of tobacco, on was purchased, obtained, or received, at six cents, (06.) medicines, eigars, small, or tobacco, and [or] stoms, or of any substitute of tobacco, any time within three years thereafter. If psyable at any time exceeding six the interest shall be or shall have been is ground, dry, or damp, of all descriptions, before any court of competent jurisdiction, months from date or sight and grace, of sued to be paid; and all dividends in scrip a sum equal to twice the amount paid for ten cents, (10.) dollars, shall be regarded as a retail dealer On mineral or medical waters, or was such ticket, or fractional part thereof, to And that Schedule B, following section ters, from springs impregnated with min- ken, certificate, or device, or staked or in- one hundred and ten, be and is hereby "Forty-one, Wholesale dealers, whose erals, one cent for each bottle containing vested in or upon any policy of numbers further amended, so that the stamp duty annual sales do not exceed fifty thousand not more than one quart; when containing as aforesaid, with just and legal costs; on certificates of any other description dollars, shall pay twenty-five dollars for more than one quart, two cents for each Provided further, That the stamp duty than those specified in said schedule, in berein provided shall be classed in the lieu of ten cents as therein prescribed, shall

three hundred dollars for each license; exton, silk, or other material, three per centon, silk, or other material, three per centon, silk, or other material, three per centon, silk, or other material, three per centum ad valorem.

Ton, silk, or other material, three per centum ad valorem.

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Ton, silk, or other material, three per centum ad valorem.

Ton, silk, or other material, three per centum ad valorem.

ets or contracts of insurance as aforesaid, payment of money, or as security for the sons owning, possessing, or having the direct and cause the several assistant as

shall be regarded as a retail dealer in and lambs slaughtered the duty shall be of gold or silver coin, or bullion, and all a stamp or stamps affixed thereon de- of five hundred dollars; and in case of any liquors under this law; but nothing herein three cents per head, and on hogs slaughtered the duty shall be contracts for the loan of money or current three cents per head, and on hogs slaughtered the duty shall be contracts for the loan of money or current three cents per head, and on hogs slaughtered the duty shall be contracts for the loan of money or current three cents per head, and on hogs slaughtered the duty shall be contracts for the loan of money or current three cents per head, and on hogs slaughtered the duty shall be contracts for the loan of money or current three cents per head, and on hogs slaughtered the duty upon every sum of two hundred dollars; and in case of any under the provisions of the loan of money or current three cents per head, and on hogs slaughtered the duty shall be contracts for the loan of money or current three cents per head, and on hogs slaughtered the duty shall be contracts for the loan of money or current three cents per head, and on hogs slaughtered the duty shall be contracts for the loan of money or current three cents per head, and on hogs slaughtered the duty shall be contracts for the loan of money or current three cents per head, and on hogs slaughtered the duty shall be contracts for the loan of money or current three cents per head, and on hogs slaughtered the duty upon every sum of two hundred dollars; and in case of any under the provisions of the loan of moting a duty upon every sum of two hundred dollars, or any fractional part there or, are for the loan of moting a duty upon every sum of two hundred dollars; and in case of any under the provisions of the loan of moting a duty upon every sum of two hundred dollars, or any fractional part there or, are for the loan of moting a duty upon every sum of two hundred dollars, or any fractional part there or, are for the loan of two hundred dollars, or any fractional part there or, are for the loan of two hundred dollars, or any fractional part there or, are for the loan of two hundred dollars, or any fractional part or tavern shall be allowed to sell any liquors to be taken off the premises, and person from person fr no person licensed to keep a hotel, inn, hogs slaughtered of less weight; and the period exceeding three days, shall be in vided in the act to which this is an amendliquors. And no person who has taken That section ninety one be amended by ment, equal in amount to one-half of one quired to pay a stamp duty of more than companies, or corporations, owning or ratable proportion of the whole amount of out a license to keep a hotel, inn, tavere, striking out the word "gas" wherever it per centum, and interest at the rate of six the sum of one thousand dollars, anything possessing, or having the care or manage. duty imposed for such license; and each or eating house shall be required to take occurs, and by striking out the words "or per centum per annum, on the amount so to the contrary notwithstanding. out a license as a tobacconist because of any articles manufactured after the word any tobacco or cigars furnished in the "advertiser-cats."

| Description of the amount so to the contrary notwinstanding. | Description of the contrary notwinstanding notwinstanding. | Description of the contrary no That section ninety three be amended period not exceeding three days, shall be lating to applications for bounties, arrearso that in case of neglect or refusal to make renewed or in any way extended for any ages of pay, or pensions, or to the receipt one and one half per centum upon the shall hold an unexpired license, shall be That section seventy-five be and hereby the returns referred to in said section, the time whatever, said loan, pledge, or depost thereof from time to time; or indemnity gross receipts of such ferryboat; and the is amended, by inserting after the words proceedings thereafter for the assessment shall be made between the expiration of the license and "Provided, That white lead, exide of zine, and collection of the duty shall be in the exceeding three days. And re loan of certain bands of Sioux Indians; nor on in the manner prescribed in the act to and sulphate of barytes," the words "and same manner as provided for in other cases paints and painters' colors;" by inserting of neglect.

SEC. 10. And be it further paints and painters' colors;" by inserting of neglect, bond or note shall before the words " on lard oil," and at- That section ninety-nine be amended by said or of any certificate or other evidence of have affixed thereto the stamp or stamps. That on and after the first day of April, That in any collection district where, is ue of the coin pledged or deposited as se- mortgage but one stamp duty shall be re- porations carrying on or doing an express curement and distribution of stamped

any time within one year from the date of shall be exempt from stamp duty.

five dollars only for each license, any existing law to the contrary not withstanding,

whereof belonged to the employer, shall level of numbers, token, certificate, or deisting law to the contrary not withstanding,

be exempt from duty, where the cloth or

whereof belonged to the employer, shall level of numbers, token, certificate, or deisting law to the contrary not withstanding,

ber, eighteen hundred and sixty two, as
whereof belonged to the employer, shall level of numbers, token, certificate, or deisting law to the contrary not withstanding,

ber, eighteen hundred and sixty two, as
whereof belonged to the employer, shall level of numbers, token, certificate, or deisting law to the contrary not withstanding,

ber, eighteen hundred and sixty two, as
whereof belonged to the employer, shall level of numbers, token, certificate, or deisting law to the contrary not withstanding,

ber, eighteen hundred and sixty two, as
aforesaid: Provided, That in addition to

tion to all other penalties and forfeitures sixty-three days, as aforesaid, and not exaforesaid: Provided, further, That no li On tobacco, cavendish, plag, twist, fine now imposed by law for the evasion of ceeding ninety-three days, including the That, on and after the passage of this act, cense shall be required of a butcher whose cut, and manufactured of all descriptions, stamp duties, any person who shall pur- grace, from date or sight, of three cents, any person or persons owning or possess-

Forty. Retail dealers shall pay ten made exclusively of steme.) filteen cents certificate, or device representing or intend. ninety-three days, as aforesaid, and not exing or intended to represent a lottery tick cooling four months from date or sight panies, being indebted for any sum or

chandise, of foreign or domestic product made exclusively of stems, five cents per the stamp imposed by this act, may re months, as aforesaid, and not exceeding payable in one or more years after date, cover from the person of whom the same six months from date or sight or grace, of upon which interest is or shall be stipula-

cense; exceeding one hundred thousand articles or dress for men's, women's, or "Lottery tickets, fractional parts of lot a port of the United States to a foreign or canal navigation, or slack-water corpoand not exceeding two hundred and fifty children's ware, to order as custom work, tery tickets, policies of numbers in lotter port, costing 30 dollars or less, fifty cents, rations, or turnpike companies, or any

bundred and fifty thousand and not exceed empt from duty, and for any excess be son or persons, as entitled, or to be enti-or transfer of any scrip or certificate of nal company, or canal navigation or slacking five hundred thousand declars, shall youd the amount of one thousand dollars ited, in any lottery, scheme of profits or memorandum, showing an inter- water corporation, or turnpike company, dollars," and inserting in her thereof by a court of pay two hundred dollars for each liceuse; shall pay a duty of one per centum ad hazard or chance, hereafter to be drawn, to less in the prefits or accumulations of any are hereby authorized and required to deany prize or portion of a prize or sum of corporation or association, if for a sum duct and withhold from all payments

thous of dollars, shall pay two hundred and ding the engine,) canal boats, and all oththe amount risked, or in the amou age so marked, for the purpose of selling spirits of a quality deferent from that so inspected, shall be subjected, shall be subjected as a wholesale for each wask of purpose of selling of the purpose of selling thereof, into cents, (50;) when sell be a receipt and discharge, seconding to the president of other period by the president of other period of the company or corporation, shall be are cents of two millions of dellars, in addition to the five hundred dollars. Every made, made, or constructed two per cent.

"On sugar-candy and all confectionery the president of other period of the president of the company or corporation, shall be are cents of two millions of dellars, in addition to the five hundred dollars. Every made, or other period to the company or corporation, shall be are cents of two millions of dellars, in addition to the five hundred dollars. Every made, or other period to the company or corporation, shall be are cents of two millions of dellars, in addition to the five hundred dollars. Every made, or other period to the company or corporation, shall be are cents.

"On sugar-candy and all confectionery made wholly or in part of sugar, valued at the amount thereof, of such canal companion or other period to the company or corporation, shall be a receipt and discharge, according to the amount risked, or in the retail price which the amount thereof, of such canal companion or assessment shall be are cents.

goods, wares, or merchandise of foreign or domestic production, not including distilled cents per pound; there cents per pound; there cents per pound; there cents per pound; the contrary not domestic production, not including distilled cents per pound; the cent not excluding drugs, medicines, cigars, pound, or when sold otherwise than be construed to authorize any lottery, or exceed five hundred dollars, there shall be interest or coupons are payable, helden shaff, or tobacco, whose annual sales ex- by the pound, five per centum ad valorem, the sale of any lottery, or th

If the consideration exceeds one thou-

That any person or persons, firm, compa- document of any kind made, or purport- the president, treasurer, or some proper of three per cent. on such profits, and shall

ment of any sum of money, shall be re- That any person or persons, firms, or

cies subject to stamp duties have been or persons, firms, companies, or corporations allow the highest rate of commissions to and bullion, not made in accordance with in writing, or of the acknowledgment or boats; and all acts or parts of acts incon- advance, require of any such collector

The duty or stamp required for trans-

NO. 5.

or other writing between the captain,

deem expedient and effectual. And he is

inal value exceeding twenty five cents the fractional parts of a barrel allowed in SEC. 8. And be it further enacted. ing, or having the care or management of sums of money for which bonds or other ted to be paid, or coupons representing or money, or sums of money thereafter declared payable to stockholders of any canal navigation, or slack-water or turnpike company, as part of the carnings, profits, or gains of said companies, shall be subject to pay a duty of three per centum on the amount of such interest, or coupons, or dividends, whenever the same On passage tickets by any vessel from shall be paid; and said canal companies person or persons owning, possessing, or money, or share thereof, or other article not exceeding fifty dollars, ten cents, (10.) made to any person, persons, or party

sistent berewith are hereby repealed.

RATES OF ADVERTISING : One square (twelve lines or less, brevier measure

A liberal deduction will be made in favor of

those who advertise by the year, or quarter. Obitnary notices (other than a simple announcement of death) will be charged half the above

The number of insertions required should e noted on the margin of the advertisement, otherwise it will be published until forbidden, and charged accordingly.

of the dwelling house or estate on which

he resides shall first be deducted from the Sgc. 12. And be it further enacted, That no duty shall be required to be assessed or collected on beer, lager beer, ale, or porter, brewed or manufactured, or on brewed, manufactured, or distilled prior to the first day of September, eighteen hundred and sixty-two, whether the same was removed for consumption or sale or not, when the owner, agent, or superin-tendent of the brewery or premises in which such articles as aforesaid were made, manufactured, produced, or distilled, shall furnish to the assessor of the district with. out cost or expense to the United States, satisfactory proof that such beer, lager beer, ale or porter, or such coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, distilled spirits, cotton, or woolen fabrics, was netually browed, manufactured, produced or distilled, prior to the first day of Septemsection fifty of the act to which this act is an amendment, fractional parts of a barrel may be thirds and sixths when the quantity therein contained is not greater than suck fractional part represents : Provided further, That from and after the day of April, eighteen hundred and sixtyfour, there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a duty only of sixty cents for each and every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity, or for fractional parts of a barrel; And provided. further, That the Commissioner of Internal Revenue is authorized to make rules providing for deduction on account of leakage, from the quantity of spirituous liquors subject to taxation, under the act to which this act is an amendment, not exceeding five per centum of the amount removed for sale; and said deduction shall be so adjusted in the different parts of the United States as to be proportioned, as nearly as practicable, to the distances over which the manufacturer usually transports said liquors for the wholesale thereof; and the owner of the aforesaid liquors shall be charged with and pay the expense of ascertaining

the leakage. Sec. 13. And be it further enacted. That

shares therein, within any State or Territo- and does not exceed one thousand dollars, when said interest, or coupons, or dividends, become due or payrble, and as or contingent funds as often as once in six often as every six mouthr, to the Com- months, shall, in lieu thereof, make rethe amount of his annual sales; nor shall act to which this act is an amendment, or in violation of the laws of any State or al amount of one thousand dollars, or any contain a true and faithful account of the Internal Revenue, on the first days of any license as wholesale dealer allow any one dollar and fifty cents per ton : Provi- Territory; and nothing in this act shall be fractional part thereof, in excess of one duties received and chargeable, as afore- January and July in each year, or within ing the account of the same as herein such person to act as a commercial broker; ded, That there shall be deducted from dusting the words " or at the time when such duties thrity days thereafter, of the amount of the words " or at the time when such duties thrity days thereafter, of the amount of the same as the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the amount of the said, during the time when such duties thrity days thereafter, of the said, during the time when such duties thrity days thereafter, of the amount of the said thrity days the said, during the time when such duties thrity days the said thrity days three said thrity days three said thrity days three said have accrued or should accrue, and re- profits which have accrued or been earned On each and every assignment or trans- maining unaccounted for; and there shall and received by said bank during the six which a duty is required to be paid by this surance, a stamp cuty shall be paid equal declaration, under oath or affirmation, in January and July; and, at the time of to that imposed on the original instrument. manner and form as may be prescribed by Any power of attorney, conveyance, or the Commissioner of Internal Revenue, of Commissioner of Internal Revenue a duty than the distiller or brower who shall sell three percentum ad valorem."

That any person or persons, firm, company or canal naver of three percentum ad valorem. That any person or persons, firm, company or canal naver of three percentum ad valorem. That any person or persons, firm, company or canal naver of three percentum ad valorem. That any person or persons, firm, company or canal naver of three percentum ad valorem. That any person or persons, firm, company or canal naver of the eighty-ny, or corporation, who shall issue tickets ing to be made, in any foreign country to quantities of more than three gallons at es provided for in that section to be levied. That the return non-fatal injury to persons while traveling same duty as is required by law on simi-

> ing such list or return, with the declaration Monday of May next, and on the first Any mortgage or personal bond for the annexed, as aforesaid, the person or per- Monday of May in each succeeding year, writing, whereby any lands, tenements, collection shall be made according to the in force until the first day of May next ment of any ferryboat or vessel used as a license so granted shall be dated on the by law, shall be liable to pay a duty of poration that on the first day of May next

Sec. 10. And be it further enacted, Sec. 16. And be it further enacted. bond, with sufficient sureties, to an amount Sec. 11. And be it further enacted, equal to the value of any stamped vallum, which this act is an amendment, the amount remain unaccounted for, conditioned for