

THE WAR, REVENUE BILL

Where Uncle Sam's Fighting Money is Raised.

THINGS SUBJECT TO STAMP TAX.

The Money to be Levied on Beer, Tobacco, Flour, Telephone Messages, Telegrams, Railroad Tickets, Medicines, Oil and Sugar-The Bond and Seigniorage Features.

An Act to Provide Ways and Means to Meet War Expenditures and For Other Purposes.

Be it enacted by the senate and house of representatives of the United States of America in congress assembled, That there shall be paid, in lieu of the tax of \$1 now imposed by law, a tax of \$3 on all beer, lager beer, ale, porter and other similar fermented liquors...

Special Taxes.

Sec. 2. That from and after July 1, 1898, special taxes shall be and hereby are imposed annually as follows-That is to say:

- 1. Bankers using or employing a capital not exceeding the sum of \$25,000 shall pay \$50. When using or employing a capital exceeding \$25,000, for every additional \$1,000 in excess of \$25,000, \$2, and in estimating capital surplus shall be included. The amount of such annual tax shall in all cases be computed on the basis of the capital and surplus for the preceding fiscal year.

- 2. Brokers shall pay \$50. Every person, firm or company whose business it is to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes or other securities for themselves or others shall be regarded as a broker...

Tobacco, Cigars, Cigarettes and Snuff.

Sec. 3. That there shall, in lieu of the tax now imposed by law, be levied and collected a tax of 12 cents per pound upon all tobacco and snuff, however prepared, manufactured and sold or removed for consumption or sale...

Sec. 4. That from and after July 1, 1898, special taxes on tobacco dealers and manufacturers shall be and hereby are imposed annually as follows...

Sec. 5. That from and after July 1, 1898, special taxes on tobacco dealers and manufacturers shall be and hereby are imposed annually as follows...

Sec. 6. That from and after July 1, 1898, special taxes on tobacco dealers and manufacturers shall be and hereby are imposed annually as follows...

Sec. 7. That if any person or persons shall make, sign or issue, or cause to be made, signed or issued, any instrument, document or paper of any kind or description whatsoever...

In lieu thereof new or imprinted stamps at the rate provided by this act.

Adhesive Stamps.

Sec. 8. That on and after the first day of July, 1898, there shall be levied, collected and paid, for and in respect of the several bonds, debentures or certificates of stock and of indebtedness and other documents, instruments, matters and things mentioned and described in schedule A of this act...

Sec. 9. That on and after the first day of July, 1898, there shall be levied, collected and paid, for and in respect of the medicines, preparations, matters and things mentioned and described in schedule B of this act...

Sec. 10. That if any person or persons shall make, sign or issue, or cause to be made, signed or issued, any instrument, document or paper of any kind or description whatsoever...

Sec. 11. That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States...

Sec. 12. That if any person or persons shall make, sign or issue, or cause to be made, signed or issued, or shall accept or pay, or cause to be accepted or paid, with design to evade the payment of any stamp tax...

Sec. 13. That if any person or persons shall make, sign or issue, or cause to be made, signed or issued, any instrument, document or paper of any kind or description whatsoever mentioned in schedule A of this act...

Sec. 14. That hereafter no instrument, paper or document required by law to be stamped, which has been signed or issued without being duly stamped, or with a deficient stamp, nor any copy thereof, shall be recorded or admitted, or used as evidence in any court...

Sec. 15. That it shall not be lawful to record or register any instrument, paper or document required by law to be stamped unless a stamp or stamps of the proper amount shall have been affixed and canceled in the manner prescribed by law...

Sec. 16. That no instrument, paper or document required by law to be stamped shall be deemed or held invalid and of no effect for the want of a particular kind or description of stamp designated for and denoting the tax charged on any such instrument, paper or document...

Sec. 17. That all bonds, debentures or certificates of indebtedness issued by the officers of the United States government, or by the officers of any state, county, town, municipal corporation or other corporation exercising the taxing power, shall be and hereby are exempt from the stamp taxes required by this act...

Sec. 18. That on and after the first day of July, 1898, no telegraph company or its agent or employee shall transmit to any person any dispatch or message without an adhesive stamp denoting the tax imposed by this act...

Sec. 19. That all the provisions of this act relating to dies, stamps, adhesive stamps and stamp taxes shall extend to and include (except where manifestly inapplicable) all the articles or objects enumerated in schedule B, subject to stamp taxes, and apply to the provisions in relation thereto.

Sec. 20. That on and after the first day of July, 1898, any person, firm, company or corporation that shall make, prepare and sell or remove for consumption or sale drugs, medicines, preparations, compositions, articles or things, including perfumery and cosmetics...

Sec. 21. That any manufacturer or maker of any of the articles for sale mentioned in schedule B, after the same shall have been so made and the particulars hereinbefore required as to stamps have been complied with, or any other person who shall take off, remove or detach or cause to be removed or detached, any stamp, or who shall use any stamp or wrapper or cover to which any stamp is affixed...

Sec. 22. That any manufacturer or maker of any of the articles or commodities mentioned in schedule B, as aforesaid, or any other person who shall sell, send out, remove or deliver any article or commodity manufactured as aforesaid before the tax thereon shall have been fully paid by affixing thereon the proper stamp...

Sec. 23. That the stamp taxes prescribed in this act on the articles provided for in schedule B shall attach to all such articles and things sold or removed for sale on and after the said 1st day of July, 1898. Every person, except as otherwise provided in this act, who offers or exposes for sale any article or thing provided for in said schedule B...

Sec. 24. That the stamp taxes prescribed in this act on the articles provided for in schedule B shall attach to all such articles and things sold or removed for sale on and after the said 1st day of July, 1898. Every person, except as otherwise provided in this act, who offers or exposes for sale any article or thing provided for in said schedule B...

Sec. 25. That the stamp taxes prescribed in this act on the articles provided for in schedule B shall attach to all such articles and things sold or removed for sale on and after the said 1st day of July, 1898. Every person, except as otherwise provided in this act, who offers or exposes for sale any article or thing provided for in said schedule B...

Sec. 26. That the stamp taxes prescribed in this act on the articles provided for in schedule B shall attach to all such articles and things sold or removed for sale on and after the said 1st day of July, 1898. Every person, except as otherwise provided in this act, who offers or exposes for sale any article or thing provided for in said schedule B...

Sec. 27. That the stamp taxes prescribed in this act on the articles provided for in schedule B shall attach to all such articles and things sold or removed for sale on and after the said 1st day of July, 1898. Every person, except as otherwise provided in this act, who offers or exposes for sale any article or thing provided for in said schedule B...

Schedule A-Stamp Taxes.

Bonds, debentures or certificates of indebtedness issued after the 1st day of July, 1898, by any association, company or corporation, on each \$100 of face value or fraction thereof, 5 cents, and on each original issue, whether on organization or re-organization, of certificates of stock by any such association, company or corporation...

transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of sale, to which the stamp shall be affixed, and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale and the matter or thing to which it refers...

On each sale, agreement of sale or agreement to sell any products or merchandise at any exchange or board of trade or other similar place, after present or future delivery, for each \$100 of value of said sale or agreement of sale or agreement to sell, 1 cent, and for each additional \$100 or fractional part thereof in excess of \$100, 1 cent, provided that on every sale or agreement of sale or agreement to sell, as aforesaid, there shall be made and delivered by the seller to the buyer a bill, memorandum, agreement or other evidence of such sale, agreement of sale or agreement to sell, to which there shall be affixed a lawful stamp or stamps in value equal to the amount of the tax on such sale...

Proprietary Medicines. Sec. 20. That on and after the first day of July, 1898, any person, firm, company or corporation that shall make, prepare and sell or remove for consumption or sale drugs, medicines, preparations, compositions, articles or things, including perfumery and cosmetics, upon which a tax is imposed by this act...

Bank check, draft or certificate of deposit not drawing interest or order for the payment of any sum of money drawn upon or issued by any bank, trust company or any person or persons, companies or corporations at sight or on demand, 2 cents. Bill of exchange (inland), draft, certificate of deposit drawing interest or order for the payment of any sum of money, otherwise than at sight or on demand, or any promissory note except bank notes issued for circulation, and for each renewal of the same, for a sum not exceeding \$100, 2 cents, and for each additional \$100 or fractional part thereof in excess of \$100, 2 cents...

Telephone Messages.-It shall be the duty of every person, firm or corporation owning or operating any telephone line or lines to make within the first 15 days of each month a sworn statement to the collector of internal revenue in each of their respective districts, stating the number of messages or conversations transmitted over their respective lines during the preceding month for which a charge of 15 cents or more was imposed, and for each of such messages or conversations the said person, firm or corporation shall pay a tax of 1 cent, provided that only one payment of said tax shall be required, notwithstanding the lines of one or more persons, firms or corporations shall be used for the transmission of each of said messages or conversations.

Bond.-For indemnifying any person or persons, firm or corporation who shall have become bound or engaged as surety for the payment of any sum of money or for the due execution or performance of the duties of any office or position, and all other bonds of any description, except such as may be required in legal proceedings, not otherwise provided for in this schedule, 80 cents.

Certificate of profits or any certificate or memorandum showing an interest in the property or accumulations of any association, company or corporation and on all transfers thereof, on each \$100 of face value or fraction thereof, 2 cents. Any certificate of damage or otherwise and all other certificates or documents issued by any notary public, marine surveyor or other person acting as such, 25 cents. Certificate of any description required by law not otherwise specified in this act, 10 cents.

Charter party.-Contract or agreement for the charter of any ship or vessel or steamer or any renewal or transfer thereof. If the registered tonnage of such ship does not exceed 500 tons, \$3; exceeding 500 tons and not exceeding 600 tons, \$4; exceeding 600 tons, \$5.

Contract.-Broker's note or memorandum of sale not otherwise provided for in this act, 10 cents. Conveyance.-Deed, instrument or writing whereby any lands, tenements or other realty shall be granted, assigned, transferred or otherwise conveyed to or vested in the purchaser or purchasers when the consideration or value exceeds \$100 and does not exceed \$500, 50 cents; and for each additional \$500 or fractional part thereof in excess of \$500, 50 cents.

Dispatch, telegraphic.-Any dispatch or message, 1 cent. Entry of any goods, wares or merchandise at any custom house either for consumption or warehousing, not exceeding \$100 in value, 25 cents; exceeding \$100 and not exceeding \$500 in value, 50 cents; exceeding \$500 in value, \$1; entry for the withdrawal of any goods or merchandise from customs bonded warehouse, 50 cents.

Insurance Policies. Insurance (marine, inland, fire).-Each policy of insurance or other instrument by which insurance shall be made or renewed upon property of any description, whether against peril by sea or on inland waters, or by fire or lightning, or other peril, upon the amount or premium charged, one-half of 1 cent on each \$1 or fractional part thereof, provided that purely co-operative or mutual fire insurance companies carried on by the members thereof solely for the protection of their own property and not for profit shall be exempted.

Insurance (casualty, fidelity and guarantee).-Each policy of insurance or bond or obligation of the nature of indemnity for loss, damage or liability issued or executed or renewed by any person, association, company or corporation transacting the business of accident, fidelity, employer's liability, plate glass, steam boiler, burglary, elevator, automatic sprinkler or other branch of insurance (except life, marine, inland and fire insurance) and such bond, undertaking or recognizance, conditioned for the performance of the duties of any office or position or for the doing or other obligation of the nature of indemnity, and each contract or obligation guaranteeing the validity or legality of bonds or other obligations issued by any state, county, municipal or other public body or organization or guaranteeing titles to real estate or mercantile credits executed or guaranteed by any fidelity, guarantee or surety company upon the amount of premium charged, one-half of 1 cent on each \$1 or fractional part thereof.

Leases, Agreements, Etc. Lease, agreement, memorandum or contract for the hire, use or rent of any land, tenement or portion thereof.-If for a period of time not exceeding one year, 2 cents; if for a period of time exceeding one year and not exceeding three years, 50 cents; if for a period exceeding three years, \$1.

Manifest for custom house entry or clearance of the cargo of any ship, vessel or steamer for a foreign port.-If the registered tonnage of such ship, vessel or steamer does not exceed 300 tons, \$1; exceeding 300 tons and not exceeding 600 tons, \$3; exceeding 600 tons, \$5.

Mortgage or pledge of lands, estate or property, real or personal, heritable or movable whatsoever; also any conveyance of any lands, estate or property whatsoever, in trust to be sold or otherwise converted into money, which shall be intended only as security.-On any of the foregoing exceeding \$1,000 and not exceeding \$1,500, 25 cents, and on each \$500 or fractional part thereof in excess of \$1,500, 25 cents.

Passage ticket by any vessel from a port in the United States to a foreign port. (Continued on Page Six.)

SCHEDULES OF TIME SOUTHERN PACIFIC RAILWAY

Table with columns for Northbound and Southbound routes, listing stations like California Express, Roseburg Local, and Snake River with their respective arrival and departure times.

POSTAL SCHEDULE.

Table showing mail schedules for Southern Pacific Railway, including routes to various locations like Portland, Eugene, and Corvallis with specific times.

WILLAMETTE FALLS R.Y. CAR LEAVES SUSPENSION BRIDGE WILLAMETTE FALLS. Table listing train times between suspension bridge and Willamette Falls.

CERTIFICATE OF PROFITS OR ANY CERTIFICATE OR MEMORANDUM SHOWING AN INTEREST IN THE PROPERTY OR ACCUMULATIONS OF ANY ASSOCIATION, COMPANY OR CORPORATION AND ON ALL TRANSFERS THEREOF...

OREGON CITY AND PORTLAND RIVER TRIPS. STEAMER ALTONA LEAVES OREGON CITY FOOT TAYLOR STREET. Table listing departure and arrival times for river trips.

SUNDAYS. Table listing train times for Sunday service between various locations.

Legal Notices. Notice for publication regarding land office at Oregon City, Ore., June 14, 1898.

Notice for publication regarding land office at Oregon City, Ore., June 14, 1898. Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim...

Notice for publication regarding land office at Oregon City, Ore., May 18, 1898. Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim...

Executor's Notice. NOTICE IS HEREBY GIVEN THAT THE UNDERSIGNED has been duly appointed by the Hon. Gordon E. Hayes, Judge of the County Court of the State of Oregon, for Clatsop County, executor of the last will and testament of Joseph White deceased...

Notice of Final Settlement. I hereby give notice that I have filed in the County Court of Clatsop County, State of Oregon, my account for final settlement as Administrator of the Estate of Angeline Beverly, deceased...

O.R.&N.

DEPART FOR TIME SCHEDULES FROM PORTLAND ARRIVE FROM

Large table showing detailed train schedules for O.R. & N. with columns for departure and arrival times, including routes to various locations like Astoria, Astoria and Way-Landings, and various express trains.

W. H. HURLBURT, Gen. Pass. Agent, Portland, Or. F. E. DONALDSON, Agent, Oregon City.

EAST AND SOUTH

THE SHASTA ROUTE

Express Trains leave Portland Daily.

Table showing train schedules for the Shasta Route, including routes to Astoria and Corvallis.

The above train stops at all stations between Portland, Salem, Turner, Marion, Jefferson, Albany, Tangent, Shasta, Halsey, Harrisburg, Junction City, Eugene, Cottage Grove, Drain, Oakland and all stations from Roseburg to Ashland inclusive.

ROSEBURG MAIL (Daily). Table listing train times for Roseburg mail service.

BETWEEN PORTLAND AND CORVALLIS. Mail Train, Daily (Except Sunday). Table listing train times between Portland and Corvallis.

Wanted-An Idea. Who can think of some simple thing to patent? Protect your ideas before they get away from you. Write JOHN WEDDERBURN & CO. Patent Attorneys, Washington, D.C. for their \$1.00 price offer and list of two hundred inventions wanted.

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