The Oregon Statesman.

[OFFICIAL.]

LAWS OF THE UNITED STATES,

PASSED AT THE

Second Session of the Thirty-Eighth Congress.

An Act to amend an Act entitled "An Act to provide Internal Revenue to support the Government, to pay interest on the public debt, and for other purposes," approved June thirteenth, eighteen hundred and sixty-four.

(Concluded.)

Sec. 7. And be it further enacted, That any existing bank organized under the laws of any state, having a paid up capital of not less than seventy-five thousand dollars, which shall apply before the first day of July next for authority to become a national bank under the act entitled "An act to provide a national currency, secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June third, eighteen hundred and sixty-four, and shall comply with the requirements of said act, shall, if such bank be found by the comptroller of the currency to be in good standing and credit, receive such authority in preference to new associations applying for the same: Provided, That it shall be lawful for any bank or banking association organized under state laws, and having branches, the capital being joint, and assigned to and used by the mother bank and branches in definite proportions to become a national banking association in conformity with existing laws, and to retain and keep in operation the branches or such one or more of them as it may elect to retain; the amount of the circulation redeemable at the mother bank and each branch to be regulated by the amount of capital assigned to and used by each.

Sec. 8. And be it further enacted, That there shall be levied, collected and paid on all crude petroleum or rock oil that may be produced and sold, or removed for consumption or sale, a duty of one dollar on each and every barrel of not more than forty five gallons; and all petroleum or rock oil that may be in possession of the producers at the place of production on the day when this act takes effect, shall be held and treated as if produced on that day; and the said duty shall be paid by the owner, agent, or superintendent, of the well from which the petroleum or rock-oil has been produced, within ten days of rendering the account required to be rendered by law of petroleum or rock oil so chargeable with duty; and the said duty shall be a lien upon the same, with the buildings, fixtures, vessels, machinery, and tools, and the lot or tract of land where the same may be, until the said duty shall be paid; and the person paying such duty, if other than the owner of said petroleum, shall have a lien on such petroleum for the repayment of the duties so advanced by him: Provided, That any person who shall produce petroleum or rock oil, and use or refine the same without paying the duties aforesaid, shall, in addition to the other penalties and forfeitures, be liable to pay double the amount of duties so aforesaid thereon: Provided, further, That when casks, barrels, or other vessels are used, holding more than forty-five gallons, the excess shall be paid for, at the rate of one dollar for every forty five gallons.

Sec. 9. And be it further enacted, That every person who shall be the owner of any well producing petroleum or rock oil, or who shall have the same under his superintendence, either as agent for the owner or on his own account, and every person who shall use any well as aforesaid, either as owner, agent or otherwise, shall, from day to day, make true and exact entry, or cause to be entered, in a book to be kept for that purpose, the number of barrels of crude petroleum or rock oil, barrelled or removed for storage, or for consumption; which book shall be open at all times when required for the inspection of the assessor assistant assessor, collector, deputy collector or inspector, who may take any memorandums or transcript thereof; and, on the first, eleventh, and twenty-first days of each and every month, or within five days thereafter, the owner, agent, or superintendent shall render to the assessor of the district an account in duplicate of the number of barrels of petroleum or rock oil sold, and of the number of barrels removed for consumption or sale or storage, as before accounted for.

Sec. 10. And be it further enacted, That wherever, under the proviso to section one hundred and three, the addition to any fares shall amount to any sum involving the fraction of one cent, any person or company liable to the duty of two and one half per cent., as in said section provided, shall be authorized to add to such fare one cent in lieu of such fraction.

Sec. 11. And be it further enacted, That lucifer or friction matches, or cigar lights, and wax tapers, may be transferred, without payment of duty, directly from the place of manufacture to a bonded warehouse established in conformity with law and treasury regulations; and upon the execution of such transportation bonds, or other security, as the Secretary of the Treasury may prescribe, said bonds to be taken by the collector in the district from which such removal is made, and may be withdrawn therefrom for consumption after affixing the stamps thereto, as provided in the act to which this act is an amendment or may be removed therefrom for export to a foreign country without payment of duty or affixing stamps thereto, in conformity with the provisions of the act aforesaid, relating to the removal of distilled spirits all the rules and regulations and conditions of which, so far as applicable, shall apply to lucifer or friction matches, cigar lights, and wax tapers in bonded warehouse. And no drawbacks shall in any case be allowed upon any lucifer or friction matches, cigar lights or wax tapers upon which any excise duty has been paid or stamps affixed, either before or after they have been placed in bonded warehouse.

Sec. 12. And be it further enacted, That any person required by law to be licensed as a manufacturer of tobacco, snuff, or cigars, before said license is issued shall give a bond to the United States in such sum as shall be required by the collector, and with one or more sureties to be approved by the collector, conditioned that he will comply with all the requirements of law, in regard to any persons, firms, companies or corporations, engaged in the manufacture of tobacco snuff or cigars; that he will not manufacture, or employ others in the manufacture, of tobacco, snuff, or cigars, without first obtaining the requisite permit for such manufacture; that he will not engage in any attempt by himself or by collusion with others to defraud the government of any tax or duty on any manufacture of tobacco, snuff or cigars; that he will render truly and correctly all statements, and inventories prescribed for manufacturers of tobacco, snuff, and cigars, and will pay to the collector of the district all the duty or taxes which may or should be assessed and due on any tobacco, snuff, or cigars, so manufactured, and that he will not knowingly sell, purchase, or receive, for sale, any such tobacco, snuff or cigars which has not been inspected, branded, or stamped, as required by law, or upon which the tax has not been paid.

Sec. 13. And be it further enacted, That all persons and every person who shall engage or be concerned in the business of a lottery dealer, without having first obtained a license so to do, under such rules and regulations as shall be prescribed by the Secretary of the Treasury, shall forfeit and pay a penalty of one thousand dollars, to be assessed by the assessor, of the district and collected as assessed taxes are collected, subject, nevertheless, to the provisions of law relating to erroneous assessments, and shall, on conviction by any court of competent jurisdiction, suffer imprisonment for a period not exceeding a year, at the discretion of the court. And it shall be the duty of all managers and proprietors, and their agents, to keep, or cause to be kept, just and true books of account wherein all their transactions shall be plainly and legibly set forth, which books of account shall at all reasonable times and hours be subject to the inspection of the assessor, assistant assessor, revenue agent, and inspector of the proper district; and any manager, proprietor, agent, or vender under this act, who shall refuse or prohibit such inspection of his or their books, as aforesaid, shall pay a penalty of one thousand dollars, or suffer imprisonment for a term not exceeding one year for every such offense.

Sec. 14. And be it further enacted, That the capital of any state bank or banking association which has ceased or shall cease to exist, or which has been or shall be converted into a national bank, for all the purposes of the act to which this act is an amendment shall be assumed to be the capital as it existed immediately before such bank ceased to exist or was converted as aforesaid. And whenever the outstanding circulation of any bank association, corporation company or person shall be reduced to an amount not exceeding five per centum of the chartered or declared capital existing at the time the same was issued, said circulation shall be free from taxation. And whenever any State bank or banking association has been converted into a national banking association, and such national baking association has assumed the liabilities of such state bank or banking association, including the redemption of its bills such national banking association shall be held to make the required return and payment on the circulation outstanding, so long as such circulation shall exceed five per centum of the capital before such conversion of such state bank or banking association.

Sec. 15 And be it further enacted, That in any port of the United States in which there is more than one collector of internal revenue, the Secretary of the Treasury shall designate one of said collectors to have charge of all matters relating to the exportation of articles subject to duty, under the laws to provide internal revenue; and at such ports as the Secretary of the Treasury shall deem necessary there shall be an officer appointed by him to superintend all matters of exportation and drawback, under the direction of the collector, whose compensation therefor shall be prescribed by the Secretary of the Treasury, no exceeding, however, in any case, an annual rate of two the thousand dollars, which, together with the office expenses of such superintendence, shall not be included in the maximum of the aggregate expenses of the office of the said collector. And all books, papers and documents in the bureau of drawback in the different ports, relating to the drawback of duties paid under the internal revenue laws shall be delivered to said collector of internal revenue.

Sec. 16 Bid be it further enacted, That all provisions of any former act inconsistent with the provisions of this act, are hereby repealed: Provided, however, That no duty imposed by any previous act, which has become due, or of which return has been or ought to be made, shall be remitted or released by this act, but the same shall be collected and fines heretofore incurred shall be enforced and collected, and all offenses heretofore committed shall be punished as if this act had not been passed, and the commissioner of internal revenue, under the direction of the Secretary of the Treasury, is authorized to make all necessary regulations, and to prescribe all necessary forms and proceedings for the collection of such taxes, and the enforcement of penalties for the execution of the provisions of this act.

Sec. 17. And be it further enacted, That the privilege of purchasing supplies of goods imported from foreign countries for the use of the United States, duty free, which now exists by law, shall cease by provision of law, shall be extended, under such regulations as the secretary of the Treasury may prescribe to all articles of domestic production which are subject to tax by the provisions of this act.

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

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

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

Approved, March 3, 1865.

An Act to amend the Several Acts heretofore passed to provide for enrolling and calling out the National Forces and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the measure of allowance for pay for an officer's servant is the pay of a private soldier as fixed by law at the time; that no non commissioned officer shall be detailed or employed to act as servant, nor shall any private soldier be so detailed or employed without his own consent; that for each soldier employed as servant by any officer there shall be deducted from the monthly pay of such officer the the full monthly pay and allowances of such soldier so employed: and that, including any soldier or soldiers so employed, no officer shall be allowed for any greater number of servants than is now allowed by law, nor be allowed for any servant not actually and in fact in his employ.

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

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

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

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

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

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

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

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

Sec 10. And be it further enacted, That the true construction to be placed upon the sixth section of the "act respecting the organization of the army, and for other purposes," approved August twenty-third, eighteen hundred and forty-two, and of all laws relating in any way to the allowance of double rations to officers, authorizes such allowance to the following officers, and to none others whatever: to the general-in-chief commanding the armies of the United States; to each general officer commanding in chief a separate army actually in the field; to each general officer commanding a geographical division, embracing one or more departments; and to each officer commanding a military geographical department; and that any general order or regulation or usage allowing double rations to a chief of staff or to any other officer than those above mentioned, is illegal, and void.

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

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

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

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

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

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

Sec. 17. And be it further enacted, That any recruiting agent, substitute broker, or other person who for pay or profit shall entice, or cause to be enlisted, as volunteer or recruit to any insane person, or convict, or person under indictment for felony, or who is held to bail to answer for a felony, or person in condition of intoxication, or a deserter from the military or naval service, or any minor between the ages of sixteen and eighteen years, without the consent of his parents or guardian, or any minor under the age of sixteen years, knowing him, in either case, before mentioned, to be such, or who shall fraudulent or illegally deprive any volunteer or substitute of any portion of the State, local or United States bounty, to which he may be entitled; shall, upon conviction before any court of competent jurisdiction, be fined not exceeding one thousand dollars, nor less than two hundred dollars, or imprisoned not exceeding two years and not less than three months, or both, in the discretion of the court aforesaid.

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

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

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

Sec. 21. And be it further enacted, That, in addition to the other lawful penalties of the crime of desertion, from the military or naval service, all persons who have deserted the naval or military service of the United States, who shall not return to said service, or report themselves to a provost marshal within sixty days after the proclamation hereinafter mentioned, shall be deemed and taken to have voluntarily relinquished and forfeited their rights of citizenship, and their and their rights to become citizens; and such deserters shall be forever incapable of holding any office of trust or profit under the United States, or of exercising any rights of citizens thereof; and all persons who shall hereafter desert the military or naval service, and all persons who, being duly enrolled, shall depart the jurisdiction of the district in which he is enrolled, or go beyond the limits of the United States, with intent to avoid any draft into the military or naval service, duly ordered, shall be liable to the penalties of this section. And the President is hereby authorized and required forthwith, on the passage of this act, to issue his proclamation setting forth the provisions of this section, in which proclamation the President is requested to notify all deserters returning within sixty days as aforesaid that they shall be pardoned on returning to their regiments and companies or to such other organizations as they may be assigned to until they shall have served for a period of time equal to their original term of their enlistment.

Sec [22.] And be it further enacted that the last section of the act entitled "an act [further] to regulate and provide for the enrolling and calling of the national forces, and for other purposes," approved July fourth, eighteen hundred and sixty four, be and the same is hereby, repealed.

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

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

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

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

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

Approved, March 3, 1865.

An Act amendatory of certain Acts imposing Duties upon foreign importations.

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

Second. On all manufactures of cotton (except jeans, denims, drillings, bed tickings, ginghams, plaids cottonades, pantaloon stuff, and goods of like description) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five cents per square yard; if bleached, five cents and a half per square yard if colored, stained, painted or printed, five cents and a half per square yard, and, in addition thereto, ten per centum ad valorem. On finer and lighter goods of the same description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per yard; if colored, stained, painted or printed, five and a half cents per square yard, and, in addition, thereto, twenty per centum ad valorem. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted or painted, five and a half cents per yard, and and, in addition thereto, twenty per centum ad valorem.

Third. On all cotton, jeans, denims, drill ngs, bed-tickings, ginghams, plaids, cottonades, pantaloon stuffs and goods of like description, or for similar use, if unbleached and not exceeding one hundred to the square inch, including the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard, and, in addition thereto, ten per centum ad valorem. On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached six cents per square yard; if bleached, six cents per square yard, and in addition thereto, fifteen per centum ad valorem. On goods of alighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven and a half cents per square yard; if colored, stained, painted or printed or printed, seven and a half cents per square yard, and, in addition thereto, the fifteen per centum ad valorem: Provided, That upon all plain woven, cotton goods not included in the foregoing schedule, unbleached, valued at over twenty cents per square yard, colored, valued at over twenty-five cents per square yard, and cotton jeans, denims, and drillings, unbleached, valued at over twenty cents per square yard, there shall be levied, collected, and paid, a duty of thirty-five per centum ad valorem: And provided, further, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

Fourth. On spool thread of cotton, six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and in addition thereto thirty per centum ad valorem; exceeding one hundred yards, for every additional hundred yards of thread on each spool or fractional part thereof in excess of one hundred yards, six cents per dozen, and thirty-five per centum ad valorem. On cotton thread or yarn when advanced beyond single yarn, by twisting two or more strands together, if not wound upon spools, four (4) cents per skein or hank of eight hundred and forty (840) yards, and thirty per centum ad valorem.

Sec. 2. And be it further enacted, That from and after the day when this act takes effect, in addition to the duties heretofore imposed by law on the importation of the articles mentioned in this section, there shall be levied, collected and paid, the following duties and rates of duty, that is to say: On brandy, rum gin and whiskey, and all liquors, [liqueurs], arrack, absynthe, and all other spirituous liquors and spirituous beverages, fifty cents per gallon, of first proof and less strength, and shall be increased in proportion for any greater strength than the strength of first proof. On spun silks for filling in skeins or cops, ten per centum ad valorem. On iron bars for railroads or inclined planes, ten cents per one hundred pounds. On wrought iron tubes, one cent per pound.

Sec. 3. And be it further enacted, That from and after this act takes effect, in lieu of the duties heretofore imposed by law on the importation of the articles mentioned in this section, there shall be levied, collected, and paid, the following duties and rates of duty, that is to say: On cotton, five cents per pound. On illuminating oil and naphtha, benzine and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat petroleum or rock oil, or other bituminous substances used for like purposes, forty cents per gallon. On crude petroleum, or rock oil, twenty cents per gallon; on crude coal oil, fifteen cents per gallon. On tobacco stems, fifteen cents per pound. On ready made clothing of silk, or of which silk shall be a component material of chief value, sixty per centum ad valorem. On quicksilver fifteen per centum ad valorem.

Sec. 15. And be it further enacted, That section fifteen of an act entitled, "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, be, and the same hereby is amended, so as to impose a tax or tonnage duty of thirty cents per ton in lieu of "ten cents," as therein mentioned: Provided, tha the receipts of vessels paying tonnage duty shall not be subject to the tax provided in section one hundred and three of "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, nor by any act amendatory thereof: Provided, further, That no ship, vessel, or steamer, having a license to trade between different districts of the United States, or to carry on the bank, whale or other fisheries, or on [nor] any ship, vessel, or steamer, to or from any port or place in Mexico, the British provinces of North America, or any of the West India islands, or in all these trades, shall be required to pay the tonnage duty required by this act, more than once a year.

Sec. 4. And be it further enacted, That the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of statuary or of a sculptor only.

Sec. 6. And be it further enacted, That there shall be hereafter collected and paid on all goods, wares and merchandise of the growth and produce of countries east of the Cape of Good Hope, (except raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than (ram, thrown, or organzine,) when imported from places west of the Cape of Good Hope a duty of ten per centum ad valorem, in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

Sec. 7. And be it further enacted, That in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise imported into the United States, and in all cases where the duty imposed by law shall be regulated by, or directed to be estimated or based upon, the value of the squre yard, or of any specified quantity or parcel of such goods, wares, or merchandise, it shall be the duty of the collector, within whose district the same shall be imported or entered, to cause the actual market value, or wholesale price thereof, at the period of the exportation to the United States, in the principal markets of the country from which the same shall have been imported into the United States, to be appraised, and such appraised value shall be considered the value upon which duty shall be assessed. That it shall be lawful for the owner, consignee or agent of any goods wares or merchandise, which shall have been actually purchased, or procured otherwise than by purchase, at the time, and not afterwards, when he shall produce his original invoice or invoices, to the collector and verify his written entry of his goods, wares or merchandise as provided by section thirty-six of the act of March two, seventeen hundred and ninety-nine entitled "An act to regulate the collection of duties on import, and tonnage," to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the actual market value or wholesale price of such goods, wares, or merchandise at the period of exportation to the United States in the principal markets of the country from which the same shall have been imported; and it shall be the duty of the collector, within whose district shall have been imported or entered, to cause such actual market value or wholesale price to be appraised in accordance with the provisions of existing laws, and if such appraised value shall exceed by ten per centum or more the value so declared in the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid, a duty of twenty per centum ad valorem on such appraised value: Provided, That the duty shall not be assessed upon an amount less than the invoice, or entered value, any act of congress to the contrary notwithstanding. And provided, further, That the sections twenty-third and twenty-fourth of the act approved June thirtieth, eighteen hundred and sixty-four, entitled "An act to increase duties on imports, and for other purposes," and all acts and parts of acts requiring duties to be assessed upon commissions, brokerage, costs of transportation, shipment, transhipment, and other like costs and charges incurred in placing any goods, wares or merchandise on shipboard, and all acts or parts of acts inconsistent with this act are hereby repealed.

(To be continued.)

KNAPP, BURRELL, & CO.,
Forwarding & Commission MERCHANTS,
Importers and Dealers in
AGRICULTURAL IMPLEMENTS, GARDEN AND FIELD SEEDS, &c., &c.

WILL give SPECIAL ATTENTION to the sale of FRUIT, FLOUR, GRAIN, and all kinds of Oregon Produce in Portland, Victoria, or San Francisco markets.

We are also prepared to attend to the purchase and shipment of Goods in New York or Boston, and transact a general commission business.

Persons ordering goods shipped from the Eastern States to our care, can rely upon their receiving prompt attention.

J. B. KNAPP, San Francisco.
M. S. BURRELL, R. B. KNAPP, } Portland, Oregon.
KNAPP, BURRELL, & CO., 98 Front St., Portland, Oregon.
Office in San Francisco, 310 Washington St. 37tf

A. C. BRADFORD,
Importer and Jobber in
WINES AND LIQUORS,
Front Street, Portland. Oregon.

BRANDYS:
BISQUIT, DUBOUCHE, & Co.
BRILLIOUIN,
HENNESSY,
PIDET, CASTILLION, & Co.,
BONNIOT, & Co.,
MARQUET.

Old Jamaica Rum, New England Rum.
SCHIEDAM GIN, OLD TOM.

FINE OLD WHISKIES.
J. H. Cutter, Old Bourbon, Old Virginia, Eureka, Rye, & Stagg.

PURE WINES:
Oporto Port, Burgundy Port D. G. & Co. Sherry, Anchor Sherry, Sauterne, Angelica, and California White Wines

CHOICE CLARETS:
LAFITTE,
LEOVILLE, POMARD,
CHAMBERTIN, MILON PANILLAC,
LA ROSE, CANTANAC.

CHAMPACNE:
CHAS. HEIDSAICK, CABINET, GREEN SEAL and JACQUATAS.

..ALSO..

Absinthe, Curacoa, Vermarth, Bitters, Syrups, Jamaica Ginger, Essence Peppermint, Tenant's Ale and Porter.

Maurice, Cox, & Co's Ale and Porter.

And all other Case Goods pertaining to the trade.
Merchants and dealers are particularly invited to examine my stock before purchasing elsewhere.

DRAKE'S
PLANTATION BITTERS.
S. T.--1860--X.

The rapidity with which
DRAKE'S PLANTATION BITTERS
Have become a HOUSEHOLD NECESSITY throughout civilized nations, is without a parallel in the history of the world.
OVER
TWO MILLION, ONE HUNDRED THOUSAND
Were Sold in TWELVE Months.
AND
The Demand is Daily Increasing!
RICH and POOR, OLD and YOUNG
Ladies, Physicians and Clergymen
FIND THAT IT
Revives Drooping Spirits, Lends STRENGTH to the System Vigor to the Mind,
AND IS
Exhausted Nature's Great RESTORER.
Its effect, in cases of
DYSPEPSIA,
Loss of Appetite, Weakness, Excessive Fatigue, Sour Stomach, Mental Despondency, &c.
IS MOST EXTRAORDINARY.

It is composed of the choicest roots and herbs, the the celebrated CALISAYA BARK, etc. all preserved in pure ST. CROIX RUM. As a gentle Appetizer, and healthy, agreeable Stimulant, it has no equal.

It is sold by all respectable dealers, in every Town, Parish, Village and Hamlet, throughout North and South America, Europe, and the Islands of the Ocean.

None can be genuine unless bearing the private United States Stamp over the cork, with Signature on steel plate label of

P. A. DRAKE, & CO.
SMITH & DAVIS,
71 Front Sreet, Portland, Oregon.
SOLE AGENTS FOR OREGON,
and the Territories.
Sept. 25, 1865 30

GOOD
BURNING FLUID, ALCOHOL, TURPENTINE, CASTOR OIL.
WINES and BRANDIES, put up expressly for medicinal use, by the pint, quart, or gallon, at Apothecaries' Hall, opposite the new Hotel.
Salem, Oct. 30tf J. E. CLARK, Apothecary.

PAINTS.
MIXED PAINTS, for painting Wagons and Carriages, all kinds of colors, in oil and water, for House Painting, at
oct9 MYERS, HUGHES, & CO.

Wool Wanted.
WE will pay the HIGHEST market rates—one-half cash, one-half merchandise—for WOOL.
HEATH, DEARBORN, & CO.
Salem, May 22, 1865. 12tf

Richards & McCraken,
Forwarding and Commission Merchants
...AND JOBBERS IN...
Oregon Flour, Fruit, Bacon, Lard,
GRAIN, &c., &c.

LIME, CEMENT and PLASTER received by every sailing vessel.

Will attend to the purchase and shipment of Merchandise of every description in the Eastern and San Francisco markets. Also to forwarding goods in San Francisco and Portland.

The Celebrated Manny Reaper and Mower.
and Agricultural Implements of every description furnished for cash at San Francisco cost and transportation.

We will also attend to the sale of Oregon Produce in Victoria, having established a house in that place under the management of Mr. D. Fisk, a gentleman of eight years' experience in the trade in San Francisco.

JOHN McCRAKEN, *Commercial Wharf, Portland,*
JAMES B. RICHARDS, 37 Sacramento street, San Francisco. 624tf

SHERIFF'S SALE

BY virtue of an execution issued out of the circuit court of the State of Oregon for the county of Polk, and to me directed, in favor of A. J. Tetherow, and against A. Bruce, and for the want of personal property to satisfy the same, I have levied upon and will offer for sale to the highest bidder for cash in hand, at the court-house door in Dallas, in said county, on Saturday, the 10th day of February, 1866, between the hours of nine o'clock a. m. and four o'clock p. m. of said day, all the right, title, and interest of said defendant of, in, and to the following described property, to wit: The mills and mill property known as the Hastings Mills, situated in the county and State aforesaid, also a parcel of standing timber (boundary unknown) in the north-west corner of the donation land claim of William Gage, situated in the county and State aforesaid, to be sold to satisfy said execution, costs, and accruing costs.

I. M. BUTLER, Sheriff Polk Co.
Dallas, Jan. 3, 1866. 45x4

Final Settlement.

IN Probate Court, Marion county, Oregon, January Term, 1866. Estate of Oliver Cone, dec'd.—Notice is hereby given that G. A. Cone, adm., administrator of said estate, has this day presented his accounts, and asks that the same may be allowed for a final settlement. It is therefore ordered that said application be heard and determined on Tuesday, the 6th day of February, 1866, at which time all persons interested in said estate may appear in said Court and make objections to said settlement, if any exist.

J. C. PEEBLES, Co. Judge.
Salem, Jan. 2, 1866. 45x4

ALLEN'S
LUNG BALSAM!
THE REMEDY FOR CURING
Consumption, Coughs, Colds, Asthma, CROUP, DISEASES of the THROAT,
Bronchitis, Pains and Oppression of the Chest or Lungs, Difficult Breathing, and all the Diseases of the Pulmonary Organs.

ITS action is expectorant, alterative, sudorific, sedative, diaphoretic, and diuretic, which renders it one of the most valuable remedies known for curing diseases of the lungs. It excites expectoration, and causes the lungs to throw off the phlegm or mucus; *CHANGES THE SECRETIONS AND PURIFIES THE BLOOD;* heals the irritated parts; gives strength to the digestive organs; brings the liver to its proper action, and imparts strength to the whole system. Such is the immediate