Supplement. I OFFICIAL.] LAWS OF THE UNITED STATES.

ALBANY REGISTER.

PASSED AT THE SECOND SUSSION OF THE FORTT-FIRST CONCRESS

(Pranie-No. 161.]

AN ACT to reduce internal taxes, and for other purposes.

He it enacted by the Senate and House of Repof the United states of America an Congress assembles: :

That on and other the first day of May. aighteen hundred and secenty one, the speci eighteen hundred and seventy one, the special taxes imposed by the seventy to it section of the act entitled "An net to provide interval revenue to opposite debt, and for other pur-poses," approved June 1 litty, eighteen hun-dred exity fore, as amended by section note of the internal revenue act approved July thirteen, eighteen hundred and sixty six. and as amended by section two of the internal revenue act approved March two. Fultern tunified and six's seven, be, and the same are heaving, repealed, but this net shull not be held to repeal or in any only affect the special to xon brewers imposed by said section, or the special faxes imposed by the list approved only twenty, eighteen hundred and sixty cight, entitled "An art imposing taxes of dis to led spirits and tobarco, and for other purpoons," or the acts abundato y the reof.

Nuc. 2. And be it further exacted, Thus en and after the first day of October, eighteen binning and eventy, the segeral taxes sales imposed by the internal revenue la new in force, saving and excepting such taxes on soles as are by existing law paid by stamps, and the types on sales of leaf tobued, manufactured tobaccor stud, class, for eign and domestic distilled sports, and where, raposed by said act, approved July twenty, eighteen handrad sail sixty eight, stil acts numerizatory thereon, be, and the same are Let liv tetter la

D. And be is further coasted, What on and after the first day of the ober, eighteen how red and seventy, the takes in posed by the internal terraine laws, more in terre, burels specified, be, and the same are first biraly, terreited, tainely in articles in schedule A: the special tux on loars, burges, and fut-; on leg-n uss and successions, on passports, and on

SEC. 4. And be at further enacted. That SEC. 4. And be if fariar emeted. That on and after the heat day of October, eighteen in achieved and seventy, the starry tax threesed in schedule B on plasmatic or nutes for a less sum than one handred d flars, and on receipts for any delot, and the starry tax imposed in receipts any delot, and the starp tax imposed in receipt one C, on canted and preserved behave, and the same are hereby repealed. And no starp shall be required more the transfer or \$2500 ensities the required open the transfer of Resum-ment of a morigage, where is or the metra ment it secures has been once duty statused. And the proprietor or proprietors of other e-yaned in fail schedule C, who shall have a his or their own die or design for stimps to be used especially for his or their own propriets r* articles, shall be allowed the following commissione, namely:

commissioner, anamics' On amounts purchased at one time of not less than fifty dollars nor more than live him-dreid dollars, five per contains and on amounts over five humbred dollars, ten per centain on over five humbred dollars, ten per centain on the whole nervenin purchased. Provided, That insider or frintish matches, and cigar lights, and was tapers, may be redoved from the place of manufacture for export to a foreign example thereto, under such rules and regela-tions as the Commissioner of internal deveoue may preservice, and all provisions of existing laws inconsistent herewith are hereby re-peated.

Sac. 5. And be it further enacted, That section one hundred and fifty eight of the act entitled "An act to provide internal revenue to support the government, to pay interast on the puttin debt, and for other purposes, approved June thirty, eighteen hundred and eixig four, as amended by eacher mine of the internal as amended by second may hitteen, eighteen imained and sixty six, be, and is hereby, amended by striking out the words "lifty do! hars' in the second proviso, and insertunt in lien thereof the following: "double the amount |

Syc. in And is it further exacted, Tost the tax hereinbefore provided start or assessed upon the gains, profile, and income for the year ending on the thirty-first day of December deliars : and in case of any default in maknex, preceiving the time for levying and col-lecting said tax, and small be levied on the first day of March, eighteen hundred and severity-one and eighteen hundred and severity-two, ing or readering said return, or of any default in the poyment of the tax as required, or of any part thereof, the assessment and collecto' of the taxes and penalty shall be in as tieth day of April in each of soid years. And cordance with the general provision of law in addition to any sum annually due and on- in other cases of neglect and refusal. pand after the fluttleth day of April, and for ten days after notice and demand thereof by the collector, there shall be levied and collector. Fig. 3. And be it further enacted. That sections one hundred and twen y-one

ed, as a penalty, the sum of five per centum : the amount impard, and interest of antoing a the rate of one per centum per mouth from the time the same became due, except from the excite of die cased, tossic, or insolvent per-

ord render a return on or before the day de-goated by law, to the nesistant assessor of the instruct in which he resides of the groes amount of the dividends inside and of the inverse or compone part by such corporation, nor that per tool of the salary or pay received for services in the exit, military, naval, or other service of the United States, or as senator, represents tive, or delegics in Congress, from which tax liss been deducted, nor the wages of millior children not received, and every guardian and traster, executor or administrator, and may per-son acting in may other blackey conservy, or as resident agent for, or copariner of, any ton resolution and the deriving income, galos, and positis from any business, trade or profession-curried on in the United States or from reals of

a) estate similar therein, shall make and oder a return as abrevaid to the assistant as so ssar of the district in which he resides of the • sour of the district in which is results of any many or person for whom he aris. The asse-tion zero person for whom he aris. The asse-tion assessor shall require every such routen to be verified by the own of the party rendering it, and may arresses the amount of any return other notice to such party, if he has reason to believe the the scale is inderword. In case any person having a gross me are as above, or two Liousand dollars or more, shall neglect or refuse to make and render such return, or shall fender a false, r foundalent return, ibr assesser or the measurant accessor shall make much return

coming to the less information be can obtain the examination of suid person, or of in sign or accounts, or by any other evidence debailadd, as a penalty, to the amount c hat due therein, lifty per centum in all cases o within neglect or refresh to make andrender a tarm, and one hundred per contain to all cases a fuise or fraudutent return buying been ren of a type of training reduction within the rest reduction of the type and the authors in the authors are provided for the second **a** of collected in the manner provided for the same of will difficult reduction a function of reduction a fourner of the formula and the second the second reduction. Set no penalty shall be assessed upon any person for such degrees the or relueat, or for loak up or tendering a table or framin entreturn, except after censonableno-tics of the time and place of maring, to be regfor such consolidated district.

instables the Commissioner of Internal Reve-nue, so as a give the person contact in oppor-tunity to be insuft: Provided, That is collect-or, deputy entypolor, assessor, or assisted as asses for shall permit to be published in any manner. me returns, or nov purt thereof. exsuch general statistics, not specifying th hames of fadividencie or home, as he may make

Sec. 12 And be it further enacted. That

or his ward, beneficiary, or principal, | court below by summons." or his ward, beneficiary, or principal, was not possessed of an income of two thousand (dollars, hable to be asseed according to the provisions of this sate : or may declare that an income the been assessed and prior elsewhere in the same year, under authority of the Uni-ted States, upon his income, gava, and profits, or those of his word, beneficiary, or principal, as required by law (and hid the assistent assessor shall do eathful of the truth of the declaration, such per son shall theremen be exempt from it-son shall theremen be exempt from it-son shall theremen be exempt from itcome tax in the said district. Sec. 14 And be it further enscred, That consuls of foreign government who are not criticens of the United States shall be exempt from any incometas in-posed by this act which may be derived from their official emodents, or from from their official emodents, or from That consuls of foreign government who from their official emodelsis, or from property in foreign countries : Provided That the government which such constraints is provided to a count which are constraints of the lines of the lin est or coupons paid on conds or other place, intrata, concentrated weighta, and etidences of dent issued and paynble in one or more years after date, by any of the corporations in this section hereinal. On all raw or museovado sugar not all dividends of earning, income, or gain color, one and three-quarter cents per one of many sector between the sector between the sector between the color, one and three-quarter cents per one delar and fit verse per tou; on finished with radia the verse gent on the sector between one of many sector between the sector between the color, one and three-quarter cents per one delar and fit verse per tou; on finished one delar and fit verse per tou; on finished one delar and fit verse per tou; on finished one delar and fit verse per tou; on finished one delar and fit verse per tou; on finished one delar and fit verse per tou; on finished one delar and fit verse per tou; on all saved, doesed, or poished marble, marble dates and under the verse the verse the verse the verse to the verse per tou; on all saved, doesed, or poished marble, marble dates and under the verse per tou; bereatter declared, by any bank, trust pound. Insurance Oa all raw or muscavado sugar above per centum ad valorem, and in addition twocompany, savings institution, insurance company, ratiroad company, canal com-pany, tempike company, canal maviga-tion company, and slack water company whenever and wherever the same stall be payable, and to whatsoever person the same may be due, including non rest-dents, wether callens or shens, and on all other sugars show number ise, Dutch standard in color, and not above number thirden, further standard in color, two be may be due, including non rest-dents, wether callens or shens, and on all under sugars show number ise, but all company is and on solution company is and on all other sugars show number ise, be may be due, including non rest-dents, wether callens or shens, and on all under domestic standard in color, and not above sumber thirden, further standard in color, and not above sumber thirden, further standard in color, and not above sumber thirden, further standard in color, and not above sumber thirden, further standard in color, and not above sumber thirden, further standard in color, and not above sumber thirden, further standard in color, and not above sumber thirden, further standard in color, and not above sumber thirden, further standard in color, and not above sumber thirden, further standard in color, and not above sumber thirden, further standard in color, and not above sumber thirden standard in color, and not above sumber s company, savings institution, insurance all undivided profits of any such corno- or, two and one-quarter cents per pound. all undivided profits of any such corpo-ration which have accrued and been earn-thirteen. Dutch standard in color, and forly cents pur sumare variables than eighteen or other fund, and every such corpora not above number sizteen. Durch stand-tion having paid the tar as aforessid, is ard in color, two and three quarter cents. On har cloth known as c mothe cloth hereby authorized to deduct and with-hold from any payment on account of On all other sugars above hereby authorized to deduct and with hold from any payment on account of interest, coupons, and dividends an amount equal to the tax of two and one ard in color, three and one quarter cents ard in color, three and one quarter cents ard in color, three and one quarter cents interest, a coupon, in the same ; and the ard in color, three and one quarter cents in amiline dyes and edors, by whatever name knows, fifty cents per point, and thirpayment to the United States, as pro-vided by law, of the amount of tax so de-ducted from the interest, and dividends afofestid, shall discharge the corporat tion from any itability for that amount of said interest, coupons, or dividends, ducted from the interest, and dividends Dutch standard in color, and on all re-Treasury shall, by regulations, prescribe as due to any person, except in case where said corporations have provided and require that samples shall be taken where said corporations have provided and require that samples shall be taken otherwise by an express contract; Pro-by inspectors from the hoghead, tox, of lasurance companies shall not be deemed due util such dividends are of the package, and from a sufficient Ou watches, and valorem. Ou watches, and valorem. deemed due until such dividends are payable, either in money or otherwise; number of packages of the same mark in Unlive animals, twenty per centum ad va payable, either in money or otherwise; and that the money returned by mutal insurance companies to their policy hold insurance companies to their policy hold insurance companies to their policy hold anal be a fair average in quality of the insurance companies to their policy hold ers, and the summal or semianual inter-est allowed or paid to the depositors in savings backs or savings institutions, shall not be considered as dividends; shall not be considered as dividends; interest as aforesaid is paid, which includes any part of the surplus or con-tingant fund of any corporation which has been assessed and the tar pail there-on or which includes any part of the dividends, interest, or coupons, received from other corporations whose officers are authorized by law to withhold a per contum on the same, the amount of tar reo naid on that portion of the second secon cludes any part of the surplus or con- custom-house weigher by scoring the so paid on that portion of the surplus taining not more than twenty two per-or contingent fund, and the amount of centum of alcohol, and valued at not tax which has been withheld and paid on | exceeding forty cents per gallon, twentydividends, interest, or coupons so re-ceived, may be deducted from the tax on forty cents, and not over one dollar per gallon, sixty cents per gallon ; valued at uch dividends or interest. over one dollar per gallon, one dollar Sec. 16. And be it further enacted That every person having the care or man-agement of any corporation liable to be taxed under the last preceeding section, shall make and render to the assessor or assistant asses-sor of the district in which such person has vided for, the same rate per gallon as wines imported in casks, but all bottles his office for conducting the business of such corporation, on or befors the tenth day of the month following that in which any dividends or sums of monsy become due or payable as aforesaid, a true and complete return, in such form as the Commissioner of Internal Reve-nue may prescribe, of the amount of income and profits and of taxes as aforesaid; and there shall be analyzed thereto, a desleration On champagne and all other spark-ling wines, in bottles, six dollars per dozen bottles containing each not more than one quart and more than one pint; and three dollars per dozen bottles con-taining not more than one pint each, there shall be sanexed thereto a declaration of the president, cashier, or treasurer of the of the president, cashier, or treasurer of the corporation, under oath, that the same con-tains a true and complete account of the in-come and profits and of taxes as aforesaid. And for any adult infethe making or render. dozen bottles containing each not more than one quart and more than one pint; and three dollars per dozen bottles con-taining not more than one pint each,

and more than one-half pint ; and one nexed, the corporation so in depart shall dollar and fifty cents per dozen bottles, contanining one-half pint each, or less ; and in bottles containing more than onquart each, shall pay, in addition to six dollars per dozen bottles, at the rate of two dollar per gallon on the quantity in excess of one quart per bottle : Provided, That any liquors containing more than twenty two per centum of alcohol,

which shall be entered under the name sections our hundred and twen y-one of wine, shall be forferted to the United one hundred and twenty-two, and one States : And provided further That wines, tundred and twenty-three of the actor brandy, and other spiritous liquors indune thirty, eighteen hundred and six- ported in bottles shall be packed in packin-tour, entitled "An act to provide thsges containing not less than one dozen bottles in each package; and all such ternal revenue to support the government, to pay interest on the public debt, and for other purposes," as im-nded by three cents for each bottle ; no allow such

is shall be the duty of every meson of lavid the act of July thirteen, sighteen hundred and sixty-six, and the act of March two sighteen hundred and sixty-sixed and sixty-six two signteen bundred and saxty-seven, and certified by a custom house apprais shall no construct to impose the taxes or ; and so much of section fifty-and a herein mentioned to the first day of an act entitled "Au act to regulate August, eighteen hundred and seventy. | the collection of duties on import and district in which he resides of datas and profits is attornation. August, eighteen hundred and sevenly, the collection of duties on import such that not including the amount reserved from hut of or that data no further. takes shall tournage," approved March two, bereating to any corporation whose officers, as in hoc sed in the levied or assessed under that deter the build set of a data to a data the build and pay is taken a percentant by law, withhold and pay is taken a percentant to a set of a data to a data t lating to the toxes herein repeated, and breakage, is hereby repeated

that all the provisions of said acts, shall Oa brandy not other spirits mann factured or distilled from grain or othcollecting all taxes properly assessed or er materials, and not othe wise provided hable to be assessed, or accruing un for, two dollars per proof gallon : Per der the provision of former acts, or edd, That each and every gagas or drawbacks, the right to which has al- wise gailon of measurement shall be ready accrued or which may neresfer counted as at least one proof gallon accrae under said accs, and for maintain and the standard for determining the ing and continuing licens, fices, persi-use, and forffeitures in urred uddr any of wine or liquies or any kind importby virtue thereof. And this act shall not sed, shall be the same as that which is do-be construed to affect any act done, right fixed in the second section of the "Act worked, or penalty incurred, under form imposing taxes on distilled sports and ructs, but every such right is hereby tobacco, and for other purpose saved. And for carrying out and com- proved July twenty, eighteen bundred leting all proceedings which have been and six y-eight.

craity commenced or that may be com- On cordials, Equeurs, arrack, absynthe, menced to enforce such times, penalties, kirshwasser, vermuth, ratana, and oth and forfeitures, or oriminal proceeding. or sind ar apiritous beverages, or bitters under said acts, and for the punishmen' containing spirits, and not otherwise of crones of which say party shall be or provided for, two doilers, per proof galion : Provided, That any brandy or other has there tound guilty. -piritons liquors imported in casks of less

SEC. 18. And be at further enarted. That accurity than fourteen galions shall be is President is hereby autaonized to auforfeited to the United States. ces to and unite with each other. Iwo or Or pimento and on black white and much adjoining collection districts, red or Cayenne pepper, five cents perwhenever in his opinion it will reduce the

expenses of collecting the internal reve-On ginger root, two cents per pound sue without impairing the efficiency of Us grager, ground, five conts per as service ; and thereanen whall rebut one collector and o e attes or fe :

its cinesmon and on numers, twenty such enlarged discret. And the Fresh densis also authorized to song didate to the per period O i made, twenty-five conts per pound. ike manuet, at his discretion, any two

Or cloves ti e cents per pound or more adjo using supervisora districts, O a clove stems, three cost per pound. and to relain of appoint one supervisor Or cassia and cassia, vera, ten cents per paund.

O'r cassis buds and ground casein, Sec. 19. And he is further enacted, That as soon as practicable after the tracty cents per pound. Dassage of this act the number of astar- O's all other spores, twenty cents per

tant assessors employed that he perm - p und t ground or prepared, thir y cents actually reduced by the discharge of all officients per john i. cers of this class and are assigned. On consists, or manufactured cloth, -pecially to the assessment of any taxes woren or mate is patterns of such size, sould, under such rules and regulations as the shall have newn apolished by isw; shape, and t rm, or cat in such manner commissioner of Internal Reve, as to be fit for corsets, when wa ne

use shall be required further to reduce at an dathers per 0 Z a or less, two p 1 the number of assistant assessors in pro-portion to any reduction of the service of dollars per dozion, inity-five per cen-

See 12 And be if further enored. That the number of Assistant assessors in properties of the person is increased by the second of the Sec. 13 And be it further started. That inserting after the words "that in cases the by in-any person, in his own behalt, or as civil or criminal," the words "that in cases too. such followary or agent, shall be per-mitted to uselare, under oath, that he, words "it has our ter the dollars per too. Words "it the suit were commenced in the third jute buts, six dollars per too. articles hereinator enumerated or pro-vided for imported from forsign countries, there result be levied, collected, and paid the following duties and rates of duties, that is to make the indicates of duties, the states of the second obseks On hair cloth of the description known as On hair cloth knows as a mouthe cloth, and on all other manufactures of hair solt other-wise provided for, thirty per centam ad va-

That no drawback shall be a lowed ou oil

cake made from imported see On sesame seed oil or Cenne oil, and cotton seed oil, thirty cents per gail-n. On se-ame seed, ten per centum ad valorem.

On optimit, one dollar per poind. On optimit, one dollar per poind. On optimit prepared for smoking, and on all other preparations of optimit not otherwise provid d for, rix dollars per poind: Provided. That optimit prepared for smoking, and other preparations of optimit, deposited in bonded watchouse, shall not be removed thereform for extention of the prepared for smoking and other extentation without payment of duties, and such dutie, shall not be retunded. morphy, and on all sorts of morphia. one dollar per outice.

the cotton thread, yarn, warps, or varu, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single varus togethe whether on beaus or in bundles, skeins or cups, or in any other form, valued at not exceeding forty cents per pound, twn cents per pound; valued at over forty cents per pound and not exceeding sixty cents per pound, twen ty cents per pound, valued at over sigty cents per pound and not exceeding eighty cents per p ound, thirty cen a per pound ; valued at over eighty cents per pound, forty cents per pound; a to said rates of duty Laonty satisf to serverite

per centum ad valorem SEC 22 And be it further extered. That after the thirty first day of December, eighteen hundred and seventy, in add tion to imported articl s now by law exempt from duty, and not herein o herwise provided for, the follow ing a ticles bereitafter enannerated and prosided for shall also be free: Acel, ar-chiou -, ernde

Acid, Litrie, not chemically pure. na) iatie. Acid, oxalic. Acid, pierie, and nitro-pierie; Provided, That carb vs containing acids shall be subject to the same duty as if empty.

Arsenie. Aconite, root, leaf, and bark Alkanet root, Alkekengi, Albumen and lactarine Amber, gum. Almes. Anthine oil, crude.

Ammonia, crude. Annoto seed Argols, crude, A bestos, not manufactured. Articles imported for the use of the United States, Provided, That the price of the same

States, Provided, that the price of the same did not include the day. Articles, he growth, produce and manufac-ture of the United States, when returned in the same condition as exported; Provid d That proof of the identity of such articles he That proof of the infinity of such arriers he made under regulations to be prescribed by the Secretary of the Treasury; and if such ar-ticles?were subject to internal tax at the time of experiations, such tax shall be proved to have been paid before exportation and not re-

five passed pre-cribing regulations in regard reach importations are hereby repealed liamboos, union offactured. isarias, viz Qailia, Perovian, Liom, cali saya, and all chickona barks. Canella alba, po ceranate, croton, cascarila, and all other barks no otherwise provided for. Ref. damm.

"And all acts and parts of ac a heret-

Belladonna, root and leaf.

The enset Be enspire, colorynth, coloquirida Berriss, nuts, and vegetables for dyoing or sen for composing dyes, not otherwise provoted for in this ne

madel.

ground

Foing ingitalis

Bound me, crude Bourstone in blecks, rough or unmanufa-

tured, and not bound up into null stones. Bu hu huves Cornle of Inno. Calumberroot. C in ha i les. est or custoreum. Catecha or catch

Catgat or whip gat, unmanufactured al, anturacie or[e]atas indicas. e tas citata, or hembork, seed and leaf.

'hatk and el l' stone, unmanufactured Conkw ed, or e ek bark, un unufactured. Cattle li-h bonn. D amond dust or burt.

onen, caraway, ra . cammin, and other seeds ne sicek. fenn erwise pr -ided for. Textweek. Shelis of every description, not manufac tured. Sprimps, or other shell fish. Skeletons, and other preparation of anat Silkworth eggs. Specimens of natural history, Lotany, and ineralogy, when imparted for cabinets abjects of taste or science, and not for sale. Sweepings of silver or gold, Taposea, cassava, cassada. Tea plants. Verifies, or subacetate of copper, Wood ashes, and by of, and bactroot ashes, Woods, viz : poplar, or other 'wood for the manufacture of paper. Woorau seed, Levant.

SEC. 23. And best further enacted. That for the term of two years from and after the passage of this act, and no longer, machinery and apparatus designed only for, and adapted to be used for, steam towage on canals, and not now innoutactured in the United States, may be imported by any State, free of duty, and out to such regulations as may be pre-scribed by the Sucretary of the Treasury. And also that for the term of two years from

Xylonite, or Xylotile.

the l "An act increasing, temporarily, the du-ties on imports, and for other purposes," and section four of the act in amendment thereof. approved March three, eighteen hundred and sixty-five, he, and the same are hereby, so smender, that no ship, vessel, steamer, boat, barge, or flat belonging to any citizen of the United States, trading from one port or point within the United States, to another part or point within the United States, or employed in the bank, while or other isheries, shall bere-after be subject to the tonoage tax or daty provided for in stid acts; and the provise in section can hundred and three of the 'Act to provide internal revenue to support the ordinary legal compensation of such officers. government and to pay the interest on the public delt, and for purposes," approved June thirty, eighteen hundred and sixty-four, re nity, eighteen hundred and sixty-four, re-hiring an annual special tax to be paid by tering, by any means whatever, any car, vezboats, barges, and flats, is hereby repealed.

Suc 26 And he it further enacted, That ation as aforesaid, removing, injuring, breakall inport of goods, wares, and merchandise which may be in in the public stores or bond-ed warehouses on the day and year this act other person or persons so to remove, break, injure, or deface such locks or scals, or to Bells bioten into ben included broad and the set of the same were imported respectively after that day; and all goods, wares, and the mass which the been printed and manny factored more than twenty years. open, brank, or enter such car, vessel, or ve-kiele, with intent to remove or cause to b: removed unlawfully any merchandise therein, or in my manner to injure or defraud the United States; and any person receiving any usid, shall be cutitled to : refund of the difmerchandise uninwfully removed from any such car, vessel, or vehicle, knowing it to have er mee between the amount of duties paid and the amount of daties said goods, wares, and merchandise would be surject to if the same felony, and in addition to any penaltics hereto been so uplawfully removed, shall be guilty of fore prescribed, shall, on conviction, he im were imported respectively after that day.

prisoned not less than six months nor more than two years: and any person swearing wilfully false in any outh prescribed in this act, or by the Secretary of the Trensury in See. 27. And be it further enacted. That See, 27, And be it further enabled. That all provisions of existing laws whereby any itax or duty is laid upon beprests or derices, or transfers deed, grant, or gift, made or in-tended to take effect after the death of the granton, or any real or personal property, in trast or otherwise, for public use of a literary. ducational, or charatable charactes, or upon Sec. 33. And be it further cuacted, That or personal estate which may become iblest to any trust as aforesaid under any

sections twenty nine, thirty, thirty-one, thirty subject to any trust as aforesaid nucler any past or future disp sition, which if made in favor of an indivitual, would confor on him a moression, he, and the same are hereby a r of an individual, would contour reby, re-bundred and seventy. In taxes no taxes heretofore levied there-Approved, July 14, 1870. peried, and no taxes heretofore levied there-under, but not paid, shall be collected.

ation of the goods and merchandise having been made as will satisfy the customs officers

that the same corresponds with the manifest and involve, and the daties estimated on the

visue and quantity of the invoice, and on the

execution of a boul as hereinafter provided, the collector shall deliver the same to be im-mediately transported to such port of destina-

tion, at the sole cost and risk of such owner,

lise imported to any of the aforesaid ports of

ortation as aforesaid, except the packages and said terrillusies of deputit the places designated for examination, shall be trans- interest at a rate not exceeding two and terred, ander proper supervision, directly from a haif per cect per a num; sod any the importing vesse to the ears, vessels or ve- amount of gold com so de soled may by hicke in which the same is to be transported w thdrawn from depose at any time at er the less in which the same is to be transported withdrawn from deposite target to its final destination : and if transferred thirty days from the date of deposit, and from the importing vessel to any bonded or after ten days' notice and on the return of said certificates : *Provided*, That the possession of by the collector as melaimed, and deposited in public store, and shall not be retary of the Treasury. And not less and deposited in public store, and shall not be removed from such store without entry and appraisement, as in ordinary cases. But the Sceretary of the Freesury. And not less Sceretary of the Freesury may, in his discre-tion, and with such presention as he shall cates of deposits shall be recained in the deem proper, authorize the establishment of treasury for the payment of said certifi-bound warehouser expanding and evolve of treasury for the payment of said certifideem proper, authorize the exclusively cates; and the excess beyond twenty-five appropriated to the reception of such merchan-dise in cases where its immediate transfer to of the Secretary of the Treasury to the disc in cases where its immediate transfer to the transporting car, vessel, or vehicle shall be impracticable. But merchandise remain-ing in such warehouse more than ten days shall be deprived of the privileges conferred by this act, and shall be taken possession of by the collector as an filmed, and held until regularly entered and appraised. BC1 ; and any certificates of deposit is

surd as aforesaid, may be received at See 34. And he it turther enneted. That the Secretary of the Treasury shall prescribe forms of entries, eaths, bonds, and other papers to he required, and all neceful rules and regula-tions, not inconsistent with law, to be observed in the execution of this act, which shall have the form and effect of the sec.

subject to such regulations as may be pre-scribed by the Secretary of the Treasury. And she that for the term of two years from and after the passage of this act, and no long-er, steam-plow machinery, adapted to the eat-tration of the soil, may be imported by any person for his own use, free of duty, subject to arch regulations of the Secretary of the Treas-ury as before provided.
Sue 24 And be it further enserted. That the word "saitpeter," as used in section seven of the act of March three, eighteen hundred and support of the act of March three, eighteen hundred and stry-three, allowing drawback of duty on foreign astipeter transmitter in be granesed. That section fitteen of the act approved July four teen, eighteen fundered and size, the fitteen funders of notice and effect of Kew York, in the State of New York (States hundred and stry-three, allowing drawback of duty on foreign astipeter transmitter is bused, whether it is the the initiated patash or nitrate of soda.
Sec. 25 And *ke* it further enserted. That section fitteen of the act approved July four teen, eighteen fundered and size of New York (Chienand). In the State of College States of New York (States hundred and state of College States of New York).
Sec. 25 And *ke* it further enserted. That section fitteen of the act approved July four teen, eighteen fundered and size of New York (Chienand). In the State of College States of New York (Chienand).
Sec. 25 And *ke* it further enserted. That section fitteen of the act approved July four teen, eighteen fundered and size of March in the State of March in the State of State of March in the State of March in the State of Chience and the research and size shall size of Chience is the the act approved July four teen, eighteen fundered and size shall for the transmit of the bodd oregon: Memphis, in the State of Tennesien in the state of Chience is the the bodd oregon: Memphis, in the State of Tennesien in the state of Chience is and the state of Tennesien in State of California ; Portland, in the State of Oregon ; Memphis, in the State of Tennessee; and Mobile, in the State of Alabama ; and to importations from or to Europe, and from or to Asia, or the idends adjacent thereto, via the United States. In addition to the United States.

he United States. See, 36. And he it further enseted, That at

See, 30. And be it further enserted, that at longing to the atoresaid sinking fund shall be each of said ports, for which an appraiser of imported merchandise is not now provided for by law, there shall be appointed an appraiser the public debt as provided for in section five of imported merchandise, at a salary of three theusand dollars per annum, and also such be applied is hereby appropriated annually for number of weighers, gaugers, measurers, and that purpose, out of the receipts for duties on inspectors as may be necessary to excente the imported good, provisions of this act, who shall receive the Approved, J Approved, July 14, 1870.

Sec. 37. And be it further enacted. That any [PUBLIC-No. 182] AN ACT to establish post roads. sel, vehicle, warehouse, or package containing

Beilennet. d by the Seante and House of Rep resculaires of the United States of An in Congress assembled That the following be established as post

> ville, to Columbia. From Huntsville to Center Hill. From Huntsville, via Meridianville to Fay

From i arkin's Fork to Hunter's Station. From Troy to Uzark.

ARKANSAS. From De Vall's Bluff to Pine From Batesville to Ash Flat. From Marshall to Dover. From Marshall to Dover. From Cot on Plant to Desare. From Brinkley to Augusta. from Dardauelle to Waldron. From Galena to Carrollton

ARIZONA.

From Prescott to Williamson's Valley From Prescott, via Walnut Grove, to Wick-

Fr m Walnot Grove to Wickenhorg.

From Galena to Carrollton. From Barrison to Forsythe, Missouri, From Monticello to Austin, From Lettle Rock to Austin, via Purdon's, Bayon Motre, Yates Mill, and Bellamy's and

ronds

ALABAMA. From Sectaboro to lebanon. From Evergreen to Cokerville. From Abbeville, via Martmaville and Smith

etteville From New Market to Elora

From Touclins to Vernon From Ozark, via Haw Hidge and Elba, to

Froin Garrison Point to Hamby's Milts.

than five dollars," also, by surking out the words "sigiv-ax" in the third provise, and in resting in lieu thereof the words " seventy one " also by striking out the words "sixty-seven" in the last provise, and inserting in hea-SEC. 6. And be it further exacted, That

here shall be levied and co locted annually, as there shall be levied and collected animality, as benefinative provided, for the years eighteen hundred and seventy and eighteen blindred and seventy one, and no hinger, a tax or two such one half per centaria upon the gains, prof-its, and income of every person resolution in the United States, and of every citizen of the United States residing shroad, derived from any source whatever, whether within or with our the United States, except as hereafter pro-vided; and a like tax annually upon the gains profits, and income derived from any bu-iness trade, or profession, curried on in the United States by any person residing without the United States and not a citizen thereof, or rou rents of real estate with a the United States owned by any person residing with out the United States, and not a citizen

SEC. 7. And be it further enanted. That in estimating the gains, or fits and income of any person, there shall be in faced at in-use derived from any kind of property, rents, interest received or atorned upon all ones, house, and houring are or other forms of indeltedness bearing interest, whether of indelitedness bearing interest, whether paid or not, if good and collectuille, interest upon notes, bonds, or other securities of the United States, and the mount of all premium on gold and company the gams, orolins and means of any business, prifersion, traile, employment, effice, or vocation : belowing any amount received as sulary or pay for services in the civil, military, saval, or other errors in the civil, military, saval, or other errors of the United States, or as Senator. "presentative, or delegats in Congress: ez-cept that nortion thereof from which, under antiority of acts of Congress previous herein a tax of five per centum shall have been withheld; the share of any person of the gains and profits, whether divided or not, of rains and profits, whether divided or not, of all companies or partnerships, but not inclu-ding the amount received from any corpora-tions whose efficars, as authorized by law, withheld and pay as taxes a per centum of the dividends made, and of interest or comp-ens paid by such corporations; profits real-ized within the year from sales of real es-tate purchased within two years previous to the great from which mome is estimated; the amount of sales of live stock, sugar, wood, butter, cheese, park, heef, mutton, or other means, hay and grain feits, vegetables, or other productions, being the growth or gains and profits, whether divided or not. or other productions, being the growth oproduce of the estate of each person, but a including any part thereof consumed directly by the family; and all other gains, profits, and ncome drawn from any source whatever, but not including the rental value of the home-stead n-ed or occupied by any person, or by

is family. Szc. 8 And be it further enacted. Tha Szc. 3. And be it further exacted. The military or naval pensions allowed to any per son under the laws of the United States, and the sum of two thousand dollars of the gains, profits, and income of any person, shall be ex-empt from said income tax; in the manner bereinsfter provided. Only one deduction of two thousand dollars shall be unde from the contents income of any the monteness. two thousand dollars shall be made from the augregate income of all the members of any family composed of one or both parents and one or more minor children, or of husband and wife; but when a wife has by haw a separate income, beyond the control of her husband, and is living separate and apart from him, such de-duction shall then be made from her jucome. a fiving separate and apart from him, such de-duction, shall then be made from her income, guins, and profits; and guardian and trusters shall be allowed to make the deduction in favor of each ward or beneficiary except that in case of two or more wards or beneficiaries compris ed in one family, having joint property interest, only one deduction shall be made in their fav or. For the purpose of allowing said deduc-tion form the purpose of allowing said deduced is one family, instant be made in their fav only one deduction shall be made in their fav or. For the purpose of allowing said deduc-tion from the income of any religions or social community bioking all their property and the income therefrom jointly and in common, each five of the persons composing such society, and any remaining fractional number of such per-sons, less than five over such groups of five, shall be held to constitute a family, and a de-duction of two thousand dollars shall be allow-ed for each of said families. Any taxes on the incomes, gains, and profits of such societies, now due and uopaid, shall be assessed and col-lected according to this provision, except that lected according to this provision, except that the deduction shall be only one thousand dollars for any year prior to eighteen bundred and

Suc. 9. And be it further enacted. That Suc. 9. And be d further exacted. That is addition to the exemptions provided in the preceding section, there shall be deducted from the gains profits, and income of any person all national. State, county, and manicipal taxes puil by him within the year, whether such per-son be owner, tenant, or morigager; all his lon-ses actually sus ained during the year arising from fires, floods, shipwrock, or incurred in trade, and debts ascertained to be worthless, but excluding all estimated depreciation of values; the amount of interest paid during the year, and the amount paid for rent or labor to rultivat land, or to conduct any other business from which income is derived; the amount paid for the rent of the house or premises occu-juid as a residence for himself or his family, and the amount paid out for usual or , rdinary whet is amount paid out for usual or , rdinary and the amount paid out for usual or relinary regains. No deduction shall be made for any amount paid out for new building, permanent improvements, or betterments made to increase the value of any property or estate.

on mekel, thirty cents per poin i. On mekel exide and alloy of nickel wh

any agricultural or racing association, shall is admitted free of daty upon bond being firs admitted free of daty upon bond being first given, in accordance with regulations to be prescribed by the Secretary of the Treasury, with condition that the full duty hereinbefore 'mpo-ed shall be paid in case of the sale of any such animals in the United States. On oranges lem ins. pine apples, and grapes twenty per centam ad valorem; and on limes, because planning shadbacks manyces and

over one dollar per gallon, one dollar per gallon, and in addition thereto twen-ty five per centum ad valorem Oa wines of all kinds, imported in bottles, and not otherwise herein pro-tided for the same rate ner gallon as quantity, and the allowance then made shall be only for the amount of lofe in excess on wines imported in casks, but all bottles containing one quart or less than one quart, and more than one piot, shall be held to contain one quart, and all bottles containing one pint or less shall be containing one pint or less shall be

on cil made of linseed or flaxseed, thirt cents per gailon, seven pounds and a half

Enery ore or rock, not pulverized, not Sec. 28. And he it further enacted. That in reparts, or Spanish grass, and other grasses and poly, for the manufacture of paper.

taxes on distilled spirits and tobacco, and for other purposes," approved July twenty, eight-Filein, in all forms. Filein, fir sil forms. Fish, fresh for musediate contemption, Fosh f r bait. Fish f r bait. Filmt and ground filmt stones. een hundred and sixty-eight, it shatt be lawful for the Commissioner of Internal Revenue to aflow the same to be put in metallic packages: ashum plates engraved on steel or on Fushing plates engraved on steel or on Provied. That they shall be so constructed That the Secretary of the Trensury is here-by authorized to issue, in a sum or sums not

tillass, broken in pieces, which cannot be cut sioner may approve. for use, and it only to be remaind at used. Grano, and other minual annuares. Grans, Arabic, Jaddo, Senegal, Barbary, Fa t India, Cape, Atografian, guid beazon, or

jamar, gum copal, sandarae, damar, gam in man, game, myerh, bdeilinn, gasbanam, and all game not otherwise provided for. Gutta percha, erude. Guita percha, erade. Guatekins raw. Horse and cow hair, not cleaned and irrased. Hodes horns, and horn tins. Hide cuttings, raw and in the hair, for give to k Henlark bark. Ivrosement, or henbane leaf. dressed. House, hours, and horn tins. Hule cuttings, raw and in the hair, for give lly oses and , or henbane leaf. limitine, crude S. Intal in rubber, crude, and milk of. Ivory and vegetable ivory, unmanufactured entry and the route by which such goods are to be forwarded, whether by land or water. Jahap. Jet, unmanufactured. The entry having been compared with the in-voice and duly sworn to, and such an examin-Junper and laurel berries.

Kryolite, S. Lace, crude, seed, butten, stick, shell or ds Lava, unmanufactured. Life-boats and life-saving apparatus, spec-

cially imported by societies incorporated or established to encourage the saving of human Liquorice root. Lumus and all lichens, prepared or not pre- agent or consignce. And goods and merchan-

pared. Logs and round unmanufactured timber not otherwise provided for, and ship timber. Madder root, of all kinds, ground, and

ground mungeet or Indian madder. Moss, Iceland, and other mosses, crude, Musk and civet, crude, in natural pod. Nitrate of soda, or cubic niter. Oak bark. One of additionary, or crude sulphuret of. Orange and lemon peel, not preserved, can-died, or otherwise prepared.

O.chill, or archill, in the wesd or liquid. Paim nuts ami palm-nut kernels. Palm and excerned oil. Palm and excerned oil. Panting, statuary, feuntains, and other works of art, the production of American ar-tists: *Provided*, That the fact of such produc-

tion be verified by the certificate of any con-sulor minister of the United States indorsed opon the written declaration of the artist : And provided further, That all paintings, Snc. 50, And be it forther enacted, That

And provided further, rate an paintings, statuary, fountains, and other works of art, the production and property of an American artist, now held for payment of duties in any custom-house of the United States, shall be duties added, and in such form, and with such custom-home of the United States, shall be surrendered to such artist without payment of duties or charge, upon his affidavit filed in the department of the Secretary of the Treasury that the same are the production of such ar-tist. Constains and other

struments, ad preparations, statuary, casts of by the act of March two, eighteen hundred marble, bronze, alabaster, or plaster of Paris,

struments, ad preparation, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith, for the use of any so-ciety or institution incorporated or established for philosophical, educational, scientific, or hiterary puuposes, or encouragement of the fine arts, and not intended for sale. Household effects of persons and families returning or emigrating from foreign coun-tries, which have been in actual use abroad by them, and not intended for any other person or persons or for sail, not exceeding the value of five hundred dollars. Phosphates, erude or native, for fertilizing purposes.

purposes. Plants, trees, shrubs, roots, seed cane, and seeds imported by the Department of Agri ture, or the United States Botante garden. Agricul ical uses

or parts thereof. "ntassa, muriate of. Quassia wood. Rags, of cotton, linen, jute. and hemp, and paper waste, or waste or clippings of any kind fit only for the manufacture of paper, includ-

Rhubarb. Resins, crude, not otherwise provided for. Rose leaves. Saffron and safflower.

Sarsaparilla, crude. Scaweed, not otherwise pri vided for. Scammony, or resin of scammony. Sandal wood.

all eases where t shaceo is required to be put up

in wavies packages, as provided by section sixty two of an act entitled " An act imposing" AN ACT to actionize the funding of the natunni acht.

Be it enceted by the Senate and House of Representatives of the United States of America in Congress assembled :

[Pun to-No. 165.]

testing the revenue stamps as the Commission exceeding in the aggregate two hundred mi sioner may approve. Src. 29. And he it further ennetel. That whenever any mer bandise, except wine, dis-tilled spirits, and perishable or explosive arti-cle., or articles in bulk, imported at the ports of New York, in the State of New York; Phil-adelohia in the State of Deserver's particular of the initial States, after ten years toom the dais of their issue, and hereive is from the date of their issue, and bearing in-terest, payable semi-annually in such coin, at delphia, in the State of Pennsylvania ; Boston, in the State of Massachusette; Bultimore, in the State of Maryland; Portland, in the the rate of five per ceet. per annum ; also a sum or sums not exceeding in the aggregate three hun ired million dollars of like bonds, the some in all respects, but payable at the pleasure of the United States, after fifteen year from the date of their issue, and bearing interest at the rate of four and a half per cent, per aunum ; also a sum or sums not ex-ceeding in the aggregate one thousand million dol ars of like bonds, the same in all respects. in section infry-uve of this not, the collector at the port of arrival shall permit the owner, agent, or consignee to make entry there if for warehouse or immediate transportation, in triplicate, setting forth the particulars in such out physicle at the pleasure of the United tates, after thirty years from the date of their

issue, and bearing interest at the rate of four per cent, per annum ; all of which said several la-ses of bonds and the interest thereon shall

and the said bonds shall have set forth and expressed upon their face the above specified conditions, and shall, with their coupons, be made payable at the Treasury of the United States. But nothing in this act, or in any other law now in tores, shall be construed to authorize any increase whatever of the bonded

debt of the United States. Sec. 2. And be it further enacted. That the Secretary of the Treasury is hereby authorized entry, and designed for any port designated by the thirty-fifth section of this act, the collector under this act, at not less than their par value of said port shall give priority in time to the lor coin, and to apply the proceeds thereof to examination of said goods and merchandise the redemption of any of the bonds of the for the purpose of forwarding the same to their United States outstanding, and known as fivefor immediate transportation shall not be subject to appraisement and liquidation of duties at the port of first arrival aforesaid, but shall appropriated to pay the expense of preparing,

the invoice and entry, and the same examina-tion and appraisement thereof shall be required and had at the said port of destination as would have deen required at the port of original importation if such merchandise had been enwould note been required and been en-importation if such merchandise had been en-tered for consumption or warehouse at such port. SEC. 30. And be it forther enacted. That

ment with the bonds of each class last dated and numbered, of the time of which intended payment or redemption the Secretary of the Treasury shall give public notice, and the in-terest on the particular bonds so selected at any time to be paid shall cease at the expiration of three months from the date of such

undergo such examination as the Seoretary of the Treasury shall deem necessary to verify Sec. 3. And be it further enacted, That the

notice.

SEC. 4. And be it further enacted, That the Secretary of the Treasury is hereby authorized, with any coin in the treasury . f the United States which he may lawfully apply to such purposes, or which may

be derived from the sale of any of the bonds the issue of which is provided for in this act, to pay at par and cancel any six per cent bonds of the United States of the kind known as five-twenty bonds, which

have become or shall bereafter become redeemable by the terms of their issue. But the particular bonds so to be paid and cancel[1]ed shall in all cases be indicated and specified by class, date, and number, in the orde[r] of their numbers and issue, beginning with the first numbered and issued, in public notice to be given by the Secretary of the Treasury, and in three months after the date of such conditions (not inconsistent with law) such public notice the interest on the bonds so selected and advertised to be

and such security as the Secretary of the Treasury shall require. paid shall cease. Sec. 32. And be it further endeted. That merchandise transported under the provisions of this act shall be conveyed in cars, vessels,

Sec 5. And he it further enacted, That the Secretary of the Treasury is hereby or vehicles, securely fastened with locks or seals, under the exclusive control of the offi-cers of customs; and inspectors shall be sta-gold coin of the United States on deposit seals, under the exclusive control of the offi-cers of customs; and inspectors shall be sta-tioned at proper points along the designated routes, or upon any car, vessel, vehicle or train, at the discretion of the said Sceretary, and at the expense of the said companies re-spectively. And such merchandise shall not be unladen or transhipped between the ports of first arrival and final destination.

" Sec. 33. And be it further enacted, That of deposit made in such form as the Sec merchandise so destined for immediate trans- retary of the Treesury shall prescribe,

From Prescott to Woolsev Valley. From Wickenburg to Voltare Mine. From Woolsey Valley, Big Bug, and Maple Shades, to Black Canon and Wickenburgs CALIFORNIA. From Milville, via Oak Ron, Round Monntain, Cayton's Mill Bridge, and George Lake, to Lake City. rom Yuka to Little Shasta. From Calistoga to Kelsey. From Tuolumne City to Millerton. From S n Rafael to Nicasio. From Ukiah to Round Velley. From Miliville to Fort Bidwill From Santa Rosa to Soboma.

From San Jose to Santa Ciara. From Happy Camp to Waldo, in Oregon. From Happy Camp to Waldo, in Oregon. From Susanville to Rumburg. From Tuolumane City, via Ward's Landing and Appings, to Millerton. From Sua Rafael, via Nichasis, to Petaluma. From Sua Rafael, via Nichasis, to Petaluma. From Oroville, via Taylorville, Cresent Mills, and Greenville, to Roand Valley. From San Diego, via San Bernardino, to Salt Lake City, Utah. From Vacaville, via Vaca, Plensant Valley. Scoggins, near the month of Puta Canon: and Buck Eye, to Woodiand. From Napa City, via Sonoma, to Santa

From Napa City, via Sonoma, to Santa

From Snelling, via Hopeton, Alexandria, be exempt from taxation in any form by or under State, municipal, or local authority; Lais.

From Canrp Bidwell, California, via Goose Lake Vailey, to Camp Warner, Oregon.

COLORADO. -From Canyon City to Cellax. From Evans to Blackhawk Point. From (anyon City to Greenhorn. From Pine Biuff to Golden City.

DAKOTA. From Algona to Yankton. From Lincola to Whitehall. From Camp to Yankton. From Vermillion to Laybrook.

FLORIDA. From Coon Bottom to Quincy. From Jesse Edge's to Almivante, in Ala-

ama. From Palatka to Okahumpka. From Ocala to Camp Izard. From Camp Izard to Crystal River. From New Troy to Clear Water Harbor. From Starke to Lake City. From Tampa to Fort Har From Palaisa to Jonn's Lake. From Iola to Abe Spring. From Ochesse to Martanna. From Lake City to Waldo. From Leesburg to the county site of Mana-

From Letterne tee County. From Pensacola to Freeport. From Leesburg, via Sumpterville, Benton, From Leesburg, via Sumpterville, Benton, and Fort Mende, to the county sent of Ma-

Bristol. From Tallabassee, via Centerville and Iamo-nia, to Thomasville, Georgia. From Lake City, via Providence, and Har-

neyville, to Waldo

From Souchopy to Henry Anderson's, on the Ocklocknee River. From Marianna to Abe Springs.

City.

From Idaho City to Loon Creek Mines. From Payetteville to Salubria. From Pierce City to Missoula, in Mon-

INDIANA.

Grove.

Erom Newville, via Canoper and Salem, Wilshice. From Acton to Clarksboro.

From Carpentersville, via Faircastle,

From Eranaville, via Hickory Branch,

to Mount Vernon. From Mooresville to Monrovia.

From Martinaville to Cope. From Hamrick's Station to Poland.

Valosraiso.

rove, to Tassinong Grove.

From Monterey to Indian Field, From Rochester to Kewanna.

From Loogootee, via Raglesville, to Clark's Prairie.

From Stark, via Lake Butler, to Lake IDAHO. From Weiser to Salubria. tana.

From Lima to Scott. From Coster's Cross Roads to Boone

From Indian Field to Kewanna.

From Fillmore to Belle Union.

Rossellville.

From Chestertown, via Jackson Centre,

From Porter's Cross Roads, via Boone

From Kentland, via Moroco, to Hervey.

From Manhattan to Poland.

Paintings, statuary, fountains, and other Paintings, statuary, fountains, one contains and collector shall certify to their sufficiency; and collector shall certify to their sufficiency; and the said bond may be executed at the port of final destination, and transmitted to the collinal destination, and transmitted to the collinal destination, and transmitted to the collinal destination.

Platloum vaces or retorts for chem

