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[OFFICIAL]

LAWS

OF THE UNITED STATES.

PASSED AT THE SECOND SESSION OF THE FORTY-SECOND CONGRESS.

[GENERAL NATURE—No. 111.]

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties heretofore imposed by law on the articles hereinafter enumerated or provided for, imported from foreign countries, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

On all slack coal or culm, such as will pass through a half-inch screen, forty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

On all bituminous coal and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel.

On salt, in bulk, eight cents per one hundred pounds.

On salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds.

On oat-meal, one half cent per pound.

On potatoes, fifteen cents per bushel.

On bend of belting leather, and on Spanish or other sole leather fifteen per centum ad valorem.

On calf skins, tanned, or tanned and dressed, twenty-five per centum ad valorem.

On upper leather of all other kinds, and on skins dressed and finished of all kinds, not herein otherwise provided for, twenty per centum ad valorem.

On all skins for morocco tanned, but unfinished, ten per centum ad valorem.

On chiccory-root, ground or unground, one cent per pound.

On all timber, squared or sided, not otherwise provided for, one cent per cubic foot;

On sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per thousand feet board measure;

On all other varieties of sawed lumber, two dollars per thousand feet board measure: Provided, That when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, fifty cents per thousand feet; and if planed on one side and tongued and grooved, one dollar per thousand feet; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet.

On hubs for wheels, posts, last-blocks, wagon blocks, oar blocks, gun blocks, heating blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.

On pickets and palings, twenty per centum ad valorem.

On laths, fifteen cents per thousand pieces.

On all shingles, thirty-five cents per thousand.

On pine clapboards, two dollars per thousand.

On spruce clapboards, one dollar and fifty cents per thousand.

On house or cabinet furniture, in pieces or rough, and not finished, thirty per centum ad valorem;

On cabinet wares and house furniture, finished, thirty-five per centum ad valorem.

On casks and barrels, empty, and on sugar-box shooks, and packing-boxes of wood, not otherwise provided for, thirty per centum ad valorem.

On fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for, twenty per centum ad valorem.

On garden-seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, twenty per centum ad valorem.

On ginger, ground, three cents per pound.

On ginger, preserved or pickled, thirty-five per centum ad valorem.

On ginger, essence of, thirty-five per centum ad valorem.

On chocolate, five cents per pound, and on cocoa, prepared or manufactured, two cents per pound.

SEC. 2. That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties imposed by law on the articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, ninety per centum of the several duties and rates of duty now imposed by law upon said articles severally, it being the intent of this section to reduce existing duties on said articles ten per centum of such duties, that is to say:

On all manufactures of cotton of which cotton is the component party of chief value.

On all wools, hair of the alpaca goat, and other animals, and all manufactures wholly or in part of wool or hair of the alpaca, and other like animals, except as hereinafter provided.

On all iron and steel, and on all manufactures of iron and steel, of which such metals or either of them be the component part of chief value, excepting cotton machinery.

On all metals not herein otherwise provided for, and on all manufactures of metals of which either of them is the component part of chief value, excepting percussion caps, watches, jewelry, and other articles of ornament: Provided, That all wire-rope and wire strand or chain made of iron-wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire of which said rope or strand or chain is made; and all wire-rope, and wire strand or chain made of steel wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made.

On all paper, and manufactures of paper, excepting unsized printing paper, books and other printed matter, not herein specifically provided for.

On all manufactures of India rubber gutta-percha, or straw, and on oil-cloths of all descriptions.

On glass and glassware, and on unwrought pipe-clay, fine clay, and fuller's earth.

On all leather not otherwise herein provided for, and on all manufactures of skins, bone, ivory, horn, and leather, except gloves and mittens, and of which either of said articles is the component part of chief value; and on liquorice paste or liquorice juice.

SEC. 3. That on and after the first day of October next there shall be collected and paid on all goods, wares, and merchandise of the growth or produce of countries east of the Cape of Good Hope, (except wool, raw cotton, and raw silk as reeled from the cocoon, or not further advanced than tram, 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. 4. That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties heretofore imposed by law on the articles mentioned in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:

On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton, thirty per centum ad valorem; on all oil-cloth foundations or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, forty per centum ad valorem; on all bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for, except bagging for cotton, composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material, forty per centum ad valorem.

On insulators for use exclusively in telegraphy, except those made of glass, twenty-five per centum ad valorem.

On bouillons or canneille, and metal threads, file or gespinst, twenty-five per centum ad valorem.

On emery ore, six dollars per ton; and on emery grains, two cents a pound.

On corks and cork bark, manufactured, thirty per centum ad valorem.

On acids, namely, acetic, acetous, and pyroligneous of specific gravity of 1.057, or less, five cents per pound; acetic, acetous, and pyroligneous of specific gravity over 1.047, thirty cents per pound; carbolic, liquid, ten per centum ad valorem; gallic, one dollar per pound; sulphuric, fuming, (Nordhausen,) one cent per pound; tannic, one dollar per pound; tartaric, fifteen cents per pound.

On acetates of ammonia, twenty-five cents per pound; baryta, twenty-five cents per pound; copper, ten cents per pound; iron, twenty-five cents per pound; lead, brown, five cents per pound; white, ten cents per pound; potassa, twenty-five cents per pound; soda, twenty-five cents per pound; strontia, twenty-five cents per pound; zinc, twenty-five cents per pound.

On blue vitriol, four cents per pound;

On camphor, refined, five cents per pound;

On sulphate of quinine, twenty per centum ad valorem;

On chlorate of potash, three cents per pound;

On Rochelle, salts, five cents per pound;

On sal-soda, and soda-ash, one-fourth of one cent per pound;

On santonine, three dollars per pound;

On strychnia, one dollar per ounce;

On bay-rum or bay-water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof.

On rum essence or oil, and bay-rum essence or oil, fifty cents per ounce.

On all sized or glued paper, suitable only for printing-paper, twenty-five per centum ad valorem;

On vermuth, the same duty as on wines of the same cost;

On mustard, ground, in bulk, ten cents per pound; when enclosed in glass or tin, fourteen cents per pound;

On Zante or other currants, one cent per pound;

On figs, two and one-half cents per pound;

On raisins, two and one-half cents per pound;

On dates and prunes, one cent per pound;

On preserved or condensed milk, twenty per centum ad valorem;

On fire-crackers, one dollar per box of forty packs, not exceeding eight to each pack, and in the same proportion for any greater or less number.

On tin, in plates or sheets, terne, and taggers tin, fifteen per centum ad valorem.

On iron and tin-plates galvanized or coated with any metal by electric batteries, two cents per pound.

On Moisic iron, made from sand ore by one process, fifteen dollars per ton.

On umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, a duty of forty-five per centum ad valorem: Provided, That the rate of duty upon umbrellas, parasols, and sun-shades, when covered with silk or alpaca, shall be sixty per centum ad valorem; all other umbrellas shall be forty-five per centum ad valorem;

On saltpetre, crude, one cent per pound; refined and partially refined, two cents per pound.

SEC. 5. That on and after the first day of August next the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say:

Acid, boracic and sulphuric;
Agates, unmanufactured;
Almond shells;
Aluminium, or aluminum;
Amber beads and amber gum;
American manufactures, the following, to wit, casks, barrels, or car-boys, and other vessels, and grain-bags, the manufacture of the United States, if exported, containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury;
Angelica root;
Animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association: Provided, That bond be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within said six months;
Annato, roucou, rocou, or orleans, and all extracts of;
Annato-seed;
Antimony, ore, and crude sulphuret of;
Aqua fortis;
Argal-dust;
Arseniate of aniline;
Balm of Gilead;
Balsams, viz: Copavia, fir or Canada, Peru and Tolu;
Bamboo reeds, no further manufactured than cut into suitable lengths for walking-sticks or canes, or for sticks for umbrellas, parasols, or sun-shades;
Bamboos, unmanufactured;
Bezoar stones;
Bed feathers and downs;
Birds, stuffed;
Black salts;
Black tares;
Bladders, crude, and all integuments of animals not otherwise provided for;
Bologna sausages;
Bones, crude, and not manufactured; bones, burned, calcined, ground, or steamed,
Borax, crude;
Borate of lime;
Books which shall have been printed and manufactured more than twenty years at the date of importation;
Books, maps, and charts imported by authority for the United States or for the use of the library of Congress: Provided, That the duty shall not have been included in the contract or price paid;
Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States;
Books, professional, of persons arriving in the United States;
Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale;
Brazil paste;
Brazil pebbles for spectacles, and pebbles for spectacles, rough:
Burgundy pitch;
Camphor, crude;
Cat-gut strings, or gut chords, for musical instruments;
Chamomile flowers;
Charcoal;
China root;
Chinchona root;
Chloride of lime:
Coal-stores of American vessels: Provided, That none shall be unloaded;
Cobalt, ore of;
Cocoa or cacao, crude, and fibers, leaves, and shells of;
Coir and coir yarn;
Colcother, dry, or oxide of iron;
Coltsfoot, (crude drug;)
Contrayerva-root;
Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports;
Cowage down;
Cow or kine pox, or vaccine virus;
Cubebs;
Curling-stones or quoits;
Curry and curry powders;
Cyanite or kyanite;
Diamonds, rough or uncut, including glazier's diamonds;
Dried bugs;
Dried blood;
Dried and prepared flowers;
Elecampane-root;
Ergot;
Fans, common palm-leaf;
Farina;
Flowers, leaves, plants, roots, barks, and seeds for medicinal purposes, in a crude state, not otherwise provided for;
Firewood;
Flint, flints, and ground flint-stones;
Fossils;
Fruits, plants, tropical and semi-tropical, for the purpose of propagation or cultivation:
Galanga, or galangal;
Garancine;
Gentian-root;
Ginger-root;
Ginseng-root;
Goldbeater's molds and goldbeater's skins;
Gold-size;
Grease, for use as soap-stock only, not otherwise provided for;
Gunny-bags and gunny-cloth, old or refuse, fit only for manufacture;
Gut and worm gut, manufactured or unmanufactured, for whip and other cord;
Guts, salted;
Hair, all horse, cattle, cleaned or uncleaned, drawn or undrawn, but unmanufactured;
Hair of hogs, cleaned, for brushes and mattresses, and not fit for brushes;
Hellebore-root;
Hide cuttings, raw, with or without the hair on, for glue stock;
Hide rope;
Hides, namely, Angora goat-skins, raw, without the wool, unmanufactured; asses' skins, raw, unmanufactured;
Hides, raw or uncured, whether dry, salted, or pickled, and skins, except sheep-skins with the wool on;
Hones and whetstones;
Hop-roots for cultivation;
Horn-strip;
Indian hemp, (crude drug;)
Indigo Malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted;
Iridium;
Isinglass, or fish-glue;
Istle, or Tampico fiber;
Jalap;
Jesuick or Josslight;
Jute butts;
Leather, old scrap;
Leaves, all, not otherwise provided for;
Lithographic stones, not engraved;
Loadstones;
Logs, and round manufactured timber not otherwise provided for, and ship timber;
Macaroni and vermicella;
Madder and munjeet, ground or prepared, and all extracts of;
Magnets;
Manganese, oxide and ore of;
Marrow, crude;
Mash-mallows;
Matico leaf;
Meerschaum, crude or raw;
Mica and mica waste;
Mineral waters, all, not artificial;
Moss, sea-weed, and all other vegetable substances used for beds and mattresses;
Murexide, (a dye;)
Musk, crude;
Mustard seed, brown and white;
Nuts, cocoa and Brazil or cream;
Nux vomica;
Oil, essential, fixed or expressed, viz: Almonds; amber, crude and rectified; ambergris; anise, or anise-seed; anthos, or rosemary; bergamont; cajeput caraway; cassia; cedrat; chamomile; cinnamon; citronella, or lemon-grass; civet; fennel; jasmine, or jessamine; juglandium; juniper; lavender; mace; ottar of roses; poppy; sesame, or sesamum-seed, or benne; thyme, red, or origanum; thyme, white; valesian;
Oil-cake;
Olives, green or prepared;
Orange buds and flowers;
Orpiment;
Osmium;
Oxidizing paste;
Palladium;
Paperstock, crude, of every description, including all grasses, fibers, rags other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny-bags and gunny cloth, old or refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton waste, whether for paper-stock or other purposes;
Pellitory root;
Persis, or extract of archil, and cudbear;
Peruvian bark;
Pewter and brittania metal, old, and fit only to be manufactured;
Phangleia;
Plumbago;
Polypodium;
Pulu;
Quick grass-root;
Quills, prepared or unprepared;
Railroad ties, of wood;
Rattan and reeds, unmanufactured;
Rennets, raw or prepared;
Root flour;
Saffron and Safflower and extract of;
Saffron cake;
Sago, crude;
Sago and sago flour;
Saint John's beans;
Salacine;
Salep, or saloup;
Sassafras, bark and root;
Sauerkraut;
Sausage-skins;
Seeds, namely, anise, anise star, Canary, chia, sesamum, sugar-cane, and seeds of forest trees;
Shark-skins;
Snails;
Soap-stocks;
Sparterre, for making or ornamental hats;
Spunk;
Staves-acre, crude;
Storax, or Styrax;
Straw, unmanufactured;
Strontia, oxide of, or protoxide of strontium;
Succinic acid;
Sugar of milk;
Talc;
Tamarinds;
Teasels;
Teeth, unmanufactured;
Terra-alba, alumnious;
Tica, crude;
Tin, in pigs, bars, or blocks, and grain-tin;
Tonquin, Tonqua, or Tonka beans;
Tripoli;
Umbrella sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and and other sticks and canes, in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canes;
Uranium, oxide of;
Vanilla beans or vanilla plants;
Venice turpentine;
Wafers;
Wax, bay or myrtle, Brazilian and Chinese;
Whalebone, unmanufactured;
Yams;
Yeast-cakes;
Zaffer.

SEC. 6. That for all purposes the standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar, and all import duties that now are, or may hereafter be, imposed by law on vinegar imported from foreign countries shall be collected according to said standard.

SEC. 7. That for a term of two years from and after the passage of this act, and longer, machinery and apparatus designed only for, and adapted to be used for steam towage on canals, and not now manufactured in the United States, may be imported by any State, or by any person duly authorized by the legislature of any State, free of duty, subject to such regulations as may be prescribed by the Secretary of the Treasury; and also that for the term of two years from and after the passage of this act, and no longer, steam plow machinery, adapted to the cultivation of the soil, may be imported by any person for his own use, free of duty, subject to such regulations of the Secretary of the Treasury as before provided.

SEC. 8. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the first day of August, eighteen hundred and seventy-two, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that day.

SEC. 9. That where fire-arms, scales, balances, shovels, spades, axes, hatchets, hammers, plows, cultivators, mowing-machines, and reapers manufactured with stocks or handles made of wood grown in the United States are exported for benefit of drawback under section four of the act of August fifth, eighteen hundred and sixty-one, and entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," such articles shall be entitled to such draw-back, under that act, in all cases when the imported material exceeds one half of the value of the material used.

SEC. 10. That from and after the passage of this act all lumber, timber, hemp, Manila, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal, which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and finished after the passage of this act, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for the purpose aforesaid, no duties shall be paid thereon: Provided, That vessels received the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment of the United States of the duties on which a rebate is herein allowed: And provided further, That all articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 11. That the proviso in section four of an act entitled "An act to protect the revenue, and for other purposes," approved July twenty-eighth, eighteen hundred and sixty-six, is hereby modified and amended so as to read as follows: Provided, That from and after the date of the passage of this act, imports of salt in bond may be used in curing fish, taken by vessels licensed to engage in the fisheries, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that said salt has been used in curing fish, the duties on the same shall be remitted.

DISTILLED SPIRITS.

SEC. 12. That the act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, be and the same is hereby, amended as follows:

That section one be amended by striking out the word "fifty," and inserting in lieu thereof the word "seventy:" Provided, nevertheless, That distilled spirits lawfully deposited in a distillery bonded warehouse when this act shall take effect may be withdrawn therefrom on payment of the taxes thereon at the rate within the time and in the manner fixed by law at the time of such deposit: Provided further, That the special tax paid by distiller prior to the taking effect of this act, which has not been exhausted by the quantity of spirits distilled as provided by law, shall be refunded upon proper application out of any moneys arising from internal taxes not otherwise appropriated; and that said section be further amended by striking out the words "in excess of the number of gallons," and inserting in lieu thereof the words "amounting to one-half gallon or over," and add after the words "as a gallon" the words "and any fractional part of a gallon less than one-half gallon in any cask or package, shall be exempt from tax."

That section two be amended by striking out the word "meters."

That section three be amended by striking out all after the enacting clause, and inserting in lieu thereof the following words: That the Commissioner of Internal Revenue is hereby authorized to order and require such charges of or additions to distilling apparatus, connecting pipes, pumps, or cisterns, or any machinery connected with or used in or on the distillery premises, or may require to be put on any of the stills, tubs, cisterns, pipes, or other vessels, such fastenings, locks, or seals as he may deem necessary.

That section seven be amended by striking out the words "but in no case shall such bond be made for a less sum than five thousand dollars."

That section ten be amended by striking out all after the enacting clause, and inserting in lieu thereof the following, to wit: "That on the receipt of notice that any person wishes to commence the business of distilling, the assessor shall proceed, at the expense of the United States, with the aid of an assistant designated for the purpose by the Commissioner of Internal Revenue, to make a survey of such distillery for the purpose of estimating and determining its true spirit-producing capacity for a day of twenty-four hours, a written report of which survey shall be made in triplicate, one copy of which shall be delivered to the distiller, and shall take effect on and after the date of such delivery, one copy retained by the assessor, and the other transmitted to the Commissioner of Internal Revenue. In all surveys made under this act forty-five gallons of mash or beer brewed or fermented from grain shall represent not less than one bushel of grain, and seven gallons of mash or beer brewed or fermented from molasses shall represent not less than one gallon of molasses, except in distilleries operating on the sour-mash principal, in which distilleries sixty gallons of beer brewed or fermented from grain shall represent not less than one bushel of grain. If the Commissioner of Internal Revenue shall at any time be satisfied that such report of the capacity of any distillery is in any respect incorrect or needs revision, he shall direct the assessor to make, in like manner, another survey of said distillery, the report of said survey to be made in triplicate and deposited as hereinbefore provided."

That section eleven be amended by striking out the words "any assessor to assess a special tax upon" and the words "or for the collector to collect the same, or for any distiller who has heretofore paid a special tax as such to," and by inserting in lieu of the last specified words the words "to commence or;" also, by striking out the words "assessor of internal revenue to assess, or for any collector to collect any special tax for," and inserting in lieu of the last specified words the words "person to engage in the business of;" also, after the words "six hundred feet," each time they occur, the words "in a direct line."

That section twelve be amended by inserting after the words "six hundred feet" the words "in a direct line."

That section thirteen is hereby repealed.

That section fifteen be amended by inserting after the word "manufacture" the words "until the tax thereon shall have been paid."

That section sixteen be amended by striking out the words "expense of the owner of the distillery or warehouse" and inserting in lieu thereof the words "at the expense of the United States from and after the passage of this act."

That section eighteen be amended by striking out the words "not having paid the special tax" and inserting in lieu thereof the words "other than a rectifier or wholesale liquor-dealer who has paid the special tax, or a distiller who has given the bond," and inserting after the words "who shall put up" the words "or keep up."

That section nineteen be amended by striking out the words "eleventh" and "twenty-first" and "if any false entry shall be made in either of said books or any entry required to be made therein shall be omitted therefrom, for every such false entry made, or omission, the distiller shall forfeit and pay a penalty of one thousand dollars," and the word "such" before the words "false entry" the first time it occurs.

That section twenty-two be amended by striking out the words "having paid the special tax" and inserting in lieu thereof the words "having given the bond required by law," and by adding the following: Provided, That nothing in this section shall be held to apply to suspensions caused by unavoidable accident; and the Commissioner of Internal Revenue shall prescribe rules and regulations to govern in such cases of involuntary suspension."

That section twenty-three be amended by striking out the words "eleventh" and "twenty-first days," and insert "day."

That section twenty-seven amended as follows: Strike out the word "quantity" where it last occurs in said section and insert "fractional part of a gallon amounted to one-half gallon or over;" and strike out "less than one gallon" in the sixth line from the bottom of the section, after the words "regarded as a full gallon," add "and any fractional part of a gallon less than one-half gallon in any cask or package shall be exempt from tax."

That section twenty-eight be so amended that the tax therein provided for stamps shall be ten cents instead of twenty-five cents.

That section forty-two be amended by striking out the words "the special tax has been paid" and inserting in lieu thereof the words "bond has been given;" also, by striking out the words "for the non-payment of the special tax" and inserting in lieu thereof the words "because no bond has been given."

That section forty-three be amended by inserting after the word "brand," the second time it occurs, the words "and the Commissioner of Internal Revenue may make such change in stamps and may prescribe such instruments, or other means for attaching, protecting, and canceling stamps for tobacco, snuff, cigars, distilled spirits, and fermented liquors, or either of them, as he and the Secretary of the Treasury shall approve, such instruments to be furnished by the United States to the persons using the stamps to be affixed therewith, under such regulation as the Commissioner of Internal Revenue may prescribe."

That section forty-four be amended by striking out the word "distiller" where it first occurs therein.

That section forty-seven be amended by inserting after the words "original package" the words "or in case such spirits shall have been rectified, the name of the rectifier and the serial number of the rectifier's stamp."

That section forty-eight amended by striking out all after the enacting clause and inserting in lieu thereof the following: "That on all wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champagne, but not made from grapes grown in the United States, and on all liquors, not made from grapes, currants, rhubarb, or berries grown in the United States, but produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine, or as a substitute for wine, there shall be levied and collected a tax of ten cents per bottle or package containing not more than one pint, or of twenty cents per bottle or package containing more than one pint and not more than one quart, and at the same rate for any larger quantity of such merchandise, however the same may be put up, or whatever may be the package; and the Commissioner of Internal Revenue shall cause to be prepared suitable and special stamps denoting the tax herein imposed, to be affixed to each bottle or package containing such merchandise, by the person manufacturing, compounded, or putting up the same, before removal from the place of manufacture, compounding, or putting up; said stamps to be affixed and canceled in such manner as the Commissioner of Internal Revenue may prescribe; and the absence of such stamp from any bottle or package containing such merchandise shall be prima-facie evidence that the tax thereon has not been paid, and such merchandise shall be forfeited to the United States. Any person counterfeiting, altering, or re-using said stamps shall be subject to the same penalties as are imposed for the same offenses in relations to proprietary stamps."

That section forty-nine be amended by striking out the word "twenty-five" and inserting in lieu thereof the word "ten;" also by striking out the words "the Secretary of the Treasury, on the recommendation of the Commissioner of Internal Revenue, may appoint," and inserting in lieu thereof the words "the President may nominate, and, by and with the advice and consent of the Senate, appoint;" also, by striking out the words "shall be assigned to a designated territorial district, to be composed of one or more judicial districts and territories, and shall keep his office at some convenient place in his district to be designated by the Commissioner, and," and inserting in lieu thereof the words "shall be assigned by the Secretary of the Treasury, on the recommendation of the Commissioner of Internal Revenue, to duty in any part of the United States, and may be transferred from place to place, according to the exigency of the public service;" and strike out "within his district" wherever it occurs.

That section fifty be amended by striking out the word "supervisor" and inserting in lieu thereof the word "officer;" also, by striking out the word "detectives" and inserting in lieu thereof the word "agents."

That section fifty-three be amended by striking out all from and including the words "free for gauging," down to and including the words "producer of such articles."

That section fifty-four be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That distilled spirits upon which all taxes have been paid may be exported, with the privilege of drawback, in quantities of not less than one thousand gallons, and in distillers' original casks, containing not less than twenty wine-gallons each, on application of the owner thereof to the collector of customs at any port of entries, and under such rules and regulations and after making such entry as may be prescribed by law and by the Secretary of the Treasury. The entry for such exportation shall be in triplicate, and shall contain the name of the person applying to export, the name of the distiller, and of the district in which the spirits were distilled, and the name of the vessel by which, and the name of the port to which, they are to be exported; and the form of the entry shall be as follows:

"'Export entry of distilled spirits entitled to drawback.

"'Entry of spirits distilled by ——, in ——— district, State of ———, to be exported by ——, in the ———, whereof —— is master, bound to ———,'

"And the entry shall specify the whole number of casks or packages, the marks and serial numbers thereon, the quality or kind of spirits as known in commerce, the number of gauge or wine gallons and of proof gallons; and the amount of the tax on such spirits shall be verified by the oath or affirmation of the owner of the spirits, and that the tax has been paid thereon, and that they are truly intended to be exported to the port of ———, and not to be relanded within the limits of the United States. One bill of lading, duly signed by the master of the vessel, shall be deposited with said collector, to be filed at his office with the entry retained by him. One of said entries shall be, when the shipment is completed, transmitted to the Secretary of the Treasury, to be recorded and filed in his office. The lading on board said vessel shall be only after the receipt of an order or permit signed by the collector or his deputies and directed to a customs gauger, and after each cask or package shall have been distinctly marked or branded by said gauger as follows: 'For export from U. S. A.,' and the tax-paid stamps thereon obliterated. The casks or packages shall be inspected and gauged alongside of or on the vessel by the gauger designated by said collector, under such rules and regulations as the Secretary of the Treasury may prescribe; and on application of the said collector it shall be the duty of the surveyor of the port to designate and direct one of the custom-house inspectors to superintend such shipment. And the gauger aforesaid shall make a full return of such inspection and gauging in such form as may be prescriped by the Secretary of the Treasury, showing by whom each cask of such spirits was distilled, the serial number of the cask, and of the tax-paid stamp attached thereto, the proof and quantity of such spirits as per the original gague-mark on each cask, and the quanity in proof and wine gallons as per the guage then made by him. And said gauger shall certify on such return that the shipment has been made, in his presence, on board the vessel named in the entry for export, which return shall be indorsed by said custom-house inspector certifying that the casks or packages have been shipped under his supervision on board said vessel, and the tax-paid stamps obliterated; and the said inspector shall make a similar certificate to the surveyor of the port, indorsed on or to be attached to the entry in possession of the custom-house. A drawback shall be allowed upon distilled spirits on which the tax has been paid and exported to foreign countries, under the provisions of this act, when exported as herein provided for. The drawback allowed shall include the taxes levied and paid upon the distilled spirits exported, at the rate of seventy cents per proof gallon, as per last gauge of said spirits prior to exportation, and shall be due and payable only after the proper entries have been made and filed, and all other conditions complied with, as hereinbefore required, and on filing with the Secretary of the Treasury the proper claim, accompanied by the certificate of the collector of customs at the port of entry where the spirits are entered for export, that such spirits have been received into his custody and the tax-paid stamps thereon obliterated; and the Secretary of the Treasury shall prescribe such rules and regulations in relation thereto as may be necessary to secure the treasury of the United States against frauds: Provided, That the drawback on spirits distilled prior to the passage of this act shall not exceed sixty cents per proof gallon."

That section fifty-five be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That distilled spirits may be withdrawn from distillery bonded warehouses, at the instance of the owner of the spirits, for exportation in the original casks, in quantities of not less than one thousand gallons, without the payment of tax, under such rules and regulations, and after making such entries and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury: Provided, That bonds given under this section shall be canceled under such regulations as the Secretary of the Treasury shall prescribe.

"All distilled spirits intended for export, as aforesaid, before being removed from the distillery warehouse shall be marked as the Commissioner of Internal Revenue may prescribe, and shall have affixed to each cask an engraved stamp indicative of such intention, to be provided and furnished by the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner, and for the expense attending the providing and affixing such stamps twenty-five cents for each package so stamped shall be paid to the collector on making the entry for such transportation. When the owner of the spirits shall have made the proper entries, filed the bonds, and otherwise complied with all the requirements of the law and regulations as herein provided, the collector shall issue to him a permit for the removal and transportation of said spirits to the collector of the port from which the same are to be exported, accurately describing the spirits to be shipped, the amount of tax thereon, the State and district from which the same is to be shipped, the name of the distiller by whom distilled, the port to which the same are to be transported, the name of the collector of the port to whom the spirits are to be consigned, and the route or routes over which they are to be sent to the port of shipment. Such shipments shall be made over bonded routes whenever practicable. The collector of the port shall receive such spirits, and permit the exportation thereof under the same rules and regulations as are prescribed for the exportation of spirits upon which the tax has been paid. And if any person shall fraudulently claim, or seek, or obtain an allowance of drawback on any distilled spirits, or shall fraudulently claim any greater allowance or drawback than the tax actually paid thereon, such person shall forfeit and pay to the government of the United States triple the amount wrongfully and fraudulently sought to be obtained, and, on conviction, shall be imprisoned not more than ten years; and any owner, agent, or master of any vessel or any other person who shall knowingly aid or abet in the fraudulent collection or fraudulent attempt to collect any drawback upon, or shall knowingly aid or permit any fraudulent change in the spirits so shipped, shall, on conviction, be fined not exceeding five thousand dollars and imprisoned not more than one year, and the ship or vessel on board of which such shipment was made or pretended to be made shall be forfeited to the United States, whether a conviction of the master or owner be had or otherwise, and proceedings may be had in admiralty by libel for such forfeiture.

"Any person who shall intentionally reland within the jurisdiction of the United States any distilled spirits which have been shipped for exportation under the provisions of this act, or who shall receive such relanded distilled spirits, and every person who shall aid or abet in such relanding or receiving of such spirits, shall, on conviction, be fined not exceeding five thousand dollars, and imprisoned not more than three years; and all distilled spirits so relanded, together with the vessel from which the same were relanded within the jurisdiction of the United States, and all boats, vehicles, horses, or other animals used in relanding and removing such distilled spirits, shall be forfeited to the United States."

That section fifty-seven be amended by striking out the words "more than" before the words "five gallons," and inserting the words "or more" after the words "five gallons."

SEC. 13. That the act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes" approved July twentieth, eighteen hundred and sixty-eight, as amended by the act approved April tenth, eighteen hundred and sixty-nine, be, and the same is hereby, amended as follows, namely:

That section eight be amended by adding the words, "Provided further, That in case of distilleries sold at judicial and other sales in favor of the United States, a bond may be taken at the discretion of the Commissioner of the Internal Revenue in lieu of the written consent required by such section, and the person giving such bond may be allowed to operate such distillery during the existence of the right of redemption from such sale, on complying with all the other provisions of law."

That section twenty be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That on receipt of the distiller's return in each month, the assessor shall inquire and determine whether the distiller has accounted for all the grain or molases used, and all the spirits produced by him in the proceeding month. If the assessor is satisfied that the distiller has reported all the spirits produced by him, and the quantity as reported shall be found to be less than eighty per centum of the producing capacity of the distillery as estimated under the provisions of this act, an assessment shall be made for such deficiency at the rate of seventy cents for every proof gallon. In determining the quantity of grain used, fifty-six pounds shall be accounted as a bushel; and if the assessor finds that the distiller has used any grain or molasses in excess of the capacity of his distillery as estimated under the provisions of this act, an assessment shall be made against the distiller at the rate of seventy cents for every proof gallon of spirits that should have been produced from the grain or molases so used in excess, which assement shall be made whether the quantity of spirits reported is equal to or exceeds eighty per centum of the producing capacity of the distillery. If the assessor finds that the distiller has not accounted for all the spirits produced by him, he shall, from all the evidence he can obtain, determine what quantity of spirits was actually produced by such distiller, and an assesment shall be made for the difference between the quantity reported and the quantity shown to have been actually produced by such distiller, and an assessment shall be made for the difference between the quantity reported and the quantity shown to have been actually produced, at the rate of seventy cents for every proof gallon: Provided, That the actual product shall be assessed to be in no case less than eighty per centum of producing capacity of the distillery as estimated under the provisions of this act, or under the act to which this is an amendment.

Any and all assessments made under this section shall be in a lein on all distilled spirits on the distillery premises, the distillery used for distilling the same, the stills, vessels, fixtures, and tools therin, and on the tract of land whereon the said distillery is located, together with any building thereon, from the time such assessment is made until the same shall have been paid.

That so much of section fifty-nine as imposes upon distillers a special tax and the tax of four dollars per barrel, and a tax on the sales of wholesale and retail dealers, and a tax on rectifiers of fifty cents on each barrel produced in excess of two hundred barrels, be, and the same are hereby, repealed; but nothing herein contained shall be held to repeal or modify the existing law as to the mode of keeping the books of distillers, rectifiers, or dealers, or as to their inspection; and the returns required by existing law of distillers, rectifiers dealers shall be furnished to the proper officers of internal revenue when demanded; and that said section fifty-nine be further amended by inserting after the words "but no distiller" the words "who has given the required bonds;" and that said section be further amended by striking out the words