THE NATIONAL TAX.

The Taxes Imposed by the Tax Bill, and Passed by Congress, June 23d, 1862—The Duties on Incomes, Insurance Companies, Railroad Companies, &c.—The Taxes on Distilled Spirits, Manufactures, Oils, Paper, Gas, Candles, Tobacco, Snuff, Segars, Iron, Soap, Screws, Cloth, Leather, Glue, Wine, Coal, &c.—The Tax on Cotton—The License Tax, &c., &c.

The Tax Bill just passed both Houses of Congress on the 23d of June. We give below a table of the taxes imposed. The names of the articles and classes of persons taxed, are arranged in alphabetical form, rendering the table valuable for convenient and ready reference:

The taxes imposed are of the following different classes, viz:

First—A tax on persons and corporations engaged in certain pursuits, or businesses.

Second—A tax on manufactured articles, products, &c., to be paid by the manufacturer or producer when he sells such articles or products.

Third—A duty on incomes of individuals, railroad and steamboat companies, public officers and others.

Fourth—Duties to be paid for stamps, which the bill requires to be affixed to certain papers, medicines, documents, &c.

The Tax Bill is to go into effect on the first of August. A large portion of the people of the Northern States will be called on for the income tax, concerning the payment of which an erroneous impression is prevalent. It is not to be paid immediately, on the income and profits of the year already passed, but will become due on the 1st of May, 1863, and is to be levied on the income for the year preceding. A limit is placed to the time in which the tax shall be in operation, the date fixed for it to cease being 1866.

The President may divide the States into districts, not exceeding the number of congressional districts, and appoint an assessor and collector (to be confirmed by the Senate) for each district. Each assessor may divide his districts into convenient sub-districts, and appoint an assistant in each division. Each collector may appoint as many deputies as he may deem proper. Bonds are required. Collectors to pay and be responsible for acts of their deputies.

All persons, partnerships, firms, corporations, or associations, are required to make lists of all their property or incomes taxed by this law, on the 1st of August, 1862, and list of May thereafter, and deliver such list or statement to the assessor or collector of the district. A fine of $500 is imposed for incorrect lists.

Persons refusing to furnish a list of their taxable effects and incomes to be fined $100, and the assessor will make a list and then add fifty per cent. to it, and the assessors are authorized to enter dwellings and places, to ascertain the value of property.

The assessors may hear appeals, but shall not increase assessments without first giving notice to the assessed party.

The collector shall give notice by advertisements or post bills of the time when assessments are due, and if they are not paid within ten days of that time, ten per centum shall be added to the amount assessed; and the collector or a deputy shall, within twenty days thereafter, call upon the persons refusing to pay, demanding the amount due, with ten per cent addition; and, if not paid then, the collector may sell enough of the property assessed to raise the taxes, ten per cent added, and the expenses—notice of sale to be publicly advertised. Tools or implements of a trade or profession, one cow, swine, and provisions, and household furniture kept for use, and apparel necessary for a family, shall be exempt from such sale. Property that cannot be divided, to be sold entire, and the surplus paid back to the owners. If property taxed cannot be sold for the amount of the taxes, it shall be bid in by the collector for the United States, and then sold for what ever sum it may bring.

Fine for obstructing or hindering a collector or deputy $500.

The compensation of collectors is four per centum on the first hundred thousand dollars coll ged, and one per centum on all over that sum, and a proper amount of stationery, etc., is also allowed. Out of the commissions the collectors must pay their deputies.

If the taxes cannot be collected in any State, at the time specified in the act, the President is directed to collect them as soon as possible, adding six per cent interest for the delay.

The collectors may grant licenses for distilling; the collectors to appoint inspectors of distilled liquors. The distillers may elect bonded warehouses, under certain restrictions. The provisions in regard to beer and distilled liquors are lengthy and in detail.

The penalties for carrying on any business for which a license is required, without a license, are severe.

Railroads and ferries to pay 3 per cent on their gross receipts for passengers. If not using steam, 1½ per cent. Toll bridges to pay 3 per cent. on their receipts. Railroad companies shall pay 3 per cent. on the amount of their dividends and interest on bonds, and deduct the same from their payments to share and bondholders. Bank and insurance dividends are also taxed 3 per cent.

A tax of 3 per cent is levied on all advertising receipts of newspapers, periodicals, handbills, leaves, &c.—$1,000 annually being exempt, and newspapers not having 2,000 circulation being also exempt.

It is understood that a separate bill will be passed taxing live stock and real estate.

Advertisements inserted in newspapers, magazines, reviews, or any other publication, on gross receipts for	3 p ct.
Do., all receipts for, to the amount of $1,000	exemp.
Do., do., by newspapers denied the use of the mails	10 p ct.
Do., do., by papers whose circulation does not exceed 2,000 copies	exempt.
Agreements, for each sheet or piece of paper on which written, stamp duty	5 cents.
Agreements, for the hire, use or rent of any land, tenement, or portion thereof, if for a period of time not exceeding three years, stamp duty	50 cents.
Do., do., if for a period of time exceeding three years, stamp duty	$1 00
Alcohol, made or manufactured of spirits or materials upon which the duties imposed by this act shall have been paid, is not to be considered a manufacture.	
Ale, per barrel of thirty-one gallons, fractional parts of a barrel to pay proportionately	1 00
Alteratives, each package of, the retail price or value of which does not exceed 25 cents, stamp duty	1 cent.
Do., each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, stamp duty	2 cents.
Do., each package of, the retail price or value of which exceeds 50 cents and does not exceed 75 cents, stamp duty	3 cents.
Do., each package of, the value of which exceeds 75 cents and does not exceed $1	4 cents.
Do., each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
Animal oils, per gallon	2 cents.
Anodynes, each package of, the retail price or value of which does not exceed 25 cents, stamp duty	1 cent.
Do., each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, stamp duty	2 cents.
Do., each package of, the retail price or value of which exceeds 50 cents, and does not exceed 75 cents, stamp duty	3 cents.
Do., do., exceeding 75 cents, and not exceeding $1	4 cents.
Do., each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
Apothecaries when a license as wholesale or retail dealer has not been taken out, for license	10 00
Appraisement of value or damage, on each, a stamp duty of	5 cents.
Aromatic stuff, on each package of the retail price or value of which does not exceed 25 cents, a stamp duty of	1 cent.
Do., do., on each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, a stamp duty of	2 cents.
Do., do., on each package of, the retail price or value of which exceeds 50 cents, and does not exceed 75 cents, a stamp duty of	3 cents.
Do., do., exceeding 75 cents, and not exceeding $1	4 cents.
Do., do., on each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
Auctioneers, under which term is included every person whose business it is to offer property for sale to the highest and best bidder, for license	20 00
Auction sales of goods, merchandise, articles and things, including all sales of stocks, bonds, and other securities, on gross amount of sales	1-10 of 1 p ct.
Badger's cod liver oil, on each package of, the retail price or value of which does not exceed 25 cents, a stamp duty of	1 cent.
Do., on each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, a stamp duty of	2 cents
Do., on each package of, the retail price or value of which exceeds 50 cents, and does not exceed 75 cents, a stamp duty of	3 cents.
Do., each package of, the retail price or value of which exceeds 75 cents, and does not exceed $1	4 cents.
Do., each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
Balm of a Thousand Flowers, each package of the retail price or value of which does not exceed 25 cents, a stamp duty of	1 cent.
Do., each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, a stamp duty of	2 cents.
Do., each package of, the retail price or value of which exceeds 50 cents, and does not exceed 75 cents, a stamp duty of	3 cents.
Do., each package of, the value of which exceeds 75 cents, and does not exceed $1	4 cents.
Do., each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
Apothecaries when a license as wholesale or retail dealer has not been taken out, for license	10 00
Appraisement of value or damage, on each, a stamp duty of	5 cents.
Aromatic stuff, on each package of the retail price or value of which does not exceed 25 cents, a stamp duty of	1 cent.
Do., do., on each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, a stamp duty of	2 cents.
Do., do., on each package of, the retail price or value of which exceeds 50 cents, and does not exceed 75 cents, a stamp duty of	3 cents.
Do., do., exceeding 75 cents, and not exceeding $1	4 cents.
Do., do., on each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
Auctioneers, under which term is included every person whose business it is to offer property for sale to the highest and best bidder, for license	20 00
Auction sales of goods, merchandise, articles and things, including all sales of stocks, bonds, and other securities, on gross amount of sales	1-10 of 1 p ct.
Badger's cod liver oil, on each package of, the retail price or value of which does not exceed 25 cents, a stamp duty of	1 cent.
Do., on each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, a stamp duty of	2 cents
Do., on each package of, the retail price or value of which exceeds 50 cents, and does not exceed 75 cents, a stamp duty of	3 cents.
Do., do., exceeding 75 cents, and not exceeding $1	4 cents.
Do., do., on each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
Balm of a Thousand Flowers, each package of the retail price or value of which does not exceed 25 cents, a stamp duty of	1 cent.
Do., each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, a stamp duty of	2 cents.
Do., each package of, the retail price or value of which exceeds 50 cents, and does not exceed 75 cents, a stamp duty of	3 cents.
Do., each package of, the value of which exceeds 75 cents, and does not exceed $1	4 cents.
Do., each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
Balm of Life, same as "Balm of a Thousand Flowers."	
Balsam of Liverwort same as "Balm of a Thousand Flowers."	
Balsam of Wild Cherry and Iceland Moss, same as "Balm of a Thousand Flowers."	
Band Iron (see "Iron.")	
Banks, on all dividends	3 per ct.
Bankers, under which term is included every person who keeps a place of business where credits are opened in favor of any person, firm or corporation, by the deposit or collection of money or currency, and the same or any part thereof, shall be paid or remitted upon the draft, check or order, of such creditor, but which does not include incorporated banks, or other banks legally authorized to issue notes as circulation, for license	100 00
Bar Iron (see "Iron.")	
Barytes, sulphate of, per 100 pounds	10 cents.
Beer, per barrel of 31 gallons, fractional parts of a barrel to pay proportionately	$1 00
Bend leather, per pound	1 ct. and 5 mills.
Benzine, per gallon	10 cents.
Bi-carbonate of soda, per pound	5 mills.
Billiard tables, for each table	10 00
Billiard rooms, for license, for each table	5 00
Bills of exchange (inland) for the payment of any sum of money not exceeding $100, on sight or demand, stamp duty of	5 cents.
Do., do., exceeding $100 and not exceeding $200	10 cents
Do., do., exceeding $200, and not exceeding $300	15 cents
Do., do., exceeding $300 and not exceeding $500	20 cents.
Do., do., exceeding $500 and not exceeding $750	30 cents.
Do., do., exceeding $750 and not exceeding $1,000	40 cents.
Do., do., exceeding $1,000 and not exceeding $1,500	60 cents.
Do., do., exceeding $1,500 and not exceeding $2,500	1 00
Do., do., exceeding $2,500 and not exceeding $5,000	1 50
Do., do., for every $2,500 or part of $2,500, in excess of $5,000	1 00
Bills of exchange (foreign) drawn in, but payable out of the United States, if drawn singly, or if drawn otherwise than in sets of more than one according to the custom of merchants and bankers, same as bill of exchange (inland.)	
Do., do., if drawn in sets of three or more, for every bill of each set, where the sum made payable shall not exceed $150, or the equivalent thereof in any foreign currency	3 cents.
Do., do., above $150 and not above $250	5 cents.
Do., do., above $250 and not above $500	10 cents.
Do., do., above $500 and not above $1,000	15 cents.
Do., do., above $1,000 and not above $1,500	20 cents.
Do., do., above $1,500 and not above $2,250	30 cents.
Do., do., above $2,250 and not above $3,500	50 cents.
Do., do., above $3,500 and not above $5,000	70 cents.
Do., do., above $5,000 and not above $7,500	1 00
Do., do., for every $2,500 or part thereof in excess of $7,500	30 cents.
Bills of lading for any goods, merchandise or effects, to be exported from a port or place in the United States, to any foreign port or place, a stamp duty of	10 cents.
Do., for any goods, merchandise or effects to be carried from one port or place in the United States to any other port or place in the United States, either by land or water, except when carried by any express company or carrier, a duty of	5 cents.
Bitters, same as "Balm of a Thousand Flowers."	
Boards are not to be considered as manufactures.	
Bonds, auction sales of, on gross amounts of sales	1-10 of 1 per cent.
Do., for indemnifying any person who shall have become bound or engaged as surety for the payment of any sum of money, or for the due execution or performance of the duties of any office, and to account for money received by virtue thereof, a stamp duty of	50 cents.
Do., do., any description other than such as are required in legal proceedings not otherwise charged, a stamp duty of	25 cents.
Bone, manufacture of, wholly or in part, if not otherwise specified, ad valorem	3 per ct.
Books are not to be regarded as a manufacture, or submitted to a rate of duty as a manufacture.	
Bottles, containing medicines, &c., the retail price or value of which contents included, does not exceed 25 cents, a stamp duty of	1 cent.
Do., containing medicines, &c., the retail price or value of which contents included, exceeds 25 cents, an does not exceed 50 cents, a stamp duty of	2 cents.
Do., containing medicines, &c., the retail price or value of which, contents included, exceeds 50 cents, but does not exceed 75 cents	3 cents.
Do., containing medicines, &c., the value of which, contents included, shall exceed 75 cents, and shall not exceed $	4 cents.
Do., containing medicines, &c., the value of which, contents included, exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
Bowling alleys, for each alley, duty for license	5 00
Boxes, containing medicines, etc., same as "Bottles," which see.	
Brandreth's pills, same as "Balm of a Thousand Flowers," which see.	
Brass, manufactures of, if not otherwise specified	3 per ct.
Bricks are not to be considered a manufacture.	
Bridges, toll, on gross receipts	3 per ct.
Brewers, under which term is included every person who manufactures fermented liquors of any name or description for sale from malt, wholly or in part, for license	50 00
Do., who manufactures less than 500 barrels per year, for license	25 00
Bristles, manufactures of, not otherwise specified	3 per ct.
British oil, same as "Balm of a Thousand Flowers."	
Brokers, auction sales by, of goods, wares, merchandise, articles or things, on gross amount of sale	1-10 of 1 per ct.
Brokers, under which term is included every person whose business it is to purchase or sell stocks, coin, money bank notes, drafts, promissory notes, or other securities for the payment of money, for themselves or others, or who deal in exchanges relating to money, for license	50 00
Brokers, commercial, under which term is included every person who purchases or sells goods or produce, or sells orders therefor, in original or unbroken packages, or manages business matters for the owners of vessels, or the shippers or consignors of freight carried by vessels, or purchases, or sells real estate for others for license	50 00
Brokers, land warrants (see land warrant brokers)	25 00
Bull's sarsaparilla, same as "Balm of a Thousand Flowers," which see.	
Bullion, in the manufacture of silver-ware, is not to be considered a manufacture.	
Burnett's Cocoaine, same as "Balm of a Thousand Flowers," which see.	
Burning fluid is not to be considered a manufacture.	
Calf-skins, tanned, each	6 cents.
Do., American patent	5 per ct.
Candles, of whatever material made	3 per ct.
Cards, playing per pack of whatever number, when the price per pack does not exceed 15 cents	1 cent.
Do., do., over 15 and not over 25 cents per pack	2 cents.
Do., over 25 and not over 50 cents per pack	3 cents.
Do., over 50 and not over 56 cents	4 cents.
Do., over 56 cents	5 cents.
Calves slaughtered, per head	5 cents.
Carriages, &c., valued at $75 or over, drawn by one horse	1 00
Do., drawn by two horses, valued at $75 and not exceeding $200	2 00
Do., exceeding in value $200 and not exceeding $600	5 00
Do., exceeding $600	10 00
Cassia, ground, and all imitations of, per pound	1 cent.
Castile soap, see "Soap."	
Catarrh Snuff, each package of, the retail price or value of which does not exceed 25 cents, a stamp duty of	1 cent.
Do., each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, a stamp duty of	2 cents.
Do., each package of, the retail price or value of which exceeds 50 cents, and does not exceed 75 cents, a stamp duty of	3 cents.
Do., each package of, the value of which exceeds 75 cents, and does not exceed $1	4 cents.
Do., each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
Cathartic Pills, same as "Catarrh Snuff."	
Cattle horned, exceeding eighteen months old, slaughtered for sale, each	30 cents.
Do., under 18 months old, per head	5 cents.
Do., slaughtered by any person for his own consumption	Free.
Cattle dealers, including every person whose business it is to buy and sell and deal in cattle, hogs or sheep, for license	10 00
Cavendish tobacco, valued at more than 30 cents per pound, per pound	15 cents.
Do., do., valued at any sum not exceeding 30 cents per pound, per pound	10 cents.
Cement, per barrel of whatever material made, to be sold in a liquid state, per gallon	25 cents.
Certificate of stock in any incorporated company, stamp duty on each	25 cents.
Certificate of profits, or any certificate or memorandum, showing an interest in the property or accumulations of any incorporated company, if for not less than 10 00, and not exceeding 50 00, stamp duty	10 cents.
Do., for a sum exceeding 50 00	25 cents.
Certificate—Any certificate of damage, and all other certificates or documents issued by any person, marine surveyor, or other person acting as such, a stamp duty	25 cents.
Certificate of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such, if for a sum not exceeding 100 00, a stamp duty	2 cents.
Do., if for a sum exceeding 100 00, stamp duty	5 cents
Certificates of any other description than those specified, a stamp duty of	10 cents.
Charcoal is not to be considered a manufacture.	
Charter Party—Contract or agreement, or the charter of any ship or vessel, or steamer, or any letter, memorandum, or other writing between the captain, master or owner, or person acting as agent of any ship or vessel, or steamer, and any other person or persons, for or relating to the freight or charter of such ship, or vessel, or steamer, if the registered tonnage of such ship, or vessel, or steamer does not exceed 300 tons, stamp duty	50 00
Do., do., exceeding 300 tons, and not exceeding 600 tons, a stamp duty	5 00
Do., do., exceeding 600 tons, stamp duty	10 00
Checks drawn upon any bank, trust company, or any person or persons, companies or corporations, for the payment of money, exceeding $20 at sight or on demand	2 cents.
Cheese is not to be considered a manufacture.	
Chemical preparation same as "Catarrh Snuff."	
Chocolate, prepared, per pound	1 cent.
Circus, under which term is included building, tent, space, or area, where feats of horsemanship or acrobatic sports are exhibited, for license	50 00
Claim agents, under which term is included every person whose business it is to procure claims in any of the executive departments of the Federal government, for each yearly license	10 00
Clearance, stamp duty	25 cents.
Clock movements, made to run one day, each	5 cents.
Do., do., made to run over one day, each	10 cents.
Cloth, before it has been dyed, printed, bleached, or prepared in any other manner	3 per ct.
Coal, all mineral, except pea coal and dust coal, per ton	3½ cents.
Coal gas, see "Gas."	
Coal oil, refined, per gallon	10 cents.
Coal oil distillers, under which term is included any person who shall refine, produce or distil crude petroleum or rock oil, or crude coal oil, or crude oil made of asphaltum, shale peat, or other bituminous substances, for each license	50 00
Coal tar, produced in the manufacture of gas	exempt.
Cocoa, prepared, per pound	1 cent.
Coffee, ground, per pound	3 mills.
Coffee—All preparations of which coffee forms a part, or which is prepared for sale as a substitute for coffee, per pound	3 mills
Commercial Brokers, see "Brokers."	
Concentrated milk is not to be considered a manufacture.	
Confectioners, under which term is included every person who sells at retail confectionery, sweetmeats, comfits, or other confects, in any building (confectioners who have taken out a license as wholesale or retail dealers are not required to take a separate license) for each license	10 00
Confectionery, made wholly or in part of sugar, per pound	1 cent.
Consumption entry, at any custom house not exceeding 100 00 in value, stamp duty	25 cents.
Do., do., exceeding 100 00, and not exceeding 500 00	50 cents
Do., do., exceeding 500 00 in value	1 00
Contracts, for each sheet or piece of paper on which written, stamp duty	5 cents.
Do., for the hire, use or rent of any land, tenement, or portion thereof, if for a period of time not exceeding three years, stamp duty	50 cents
Do., do., for a period of time exceeding 3 years	1 00
Contracts, brokers' notes, or memorandum of sale of any goods, or merchandise, stocks, bonds, exchange, notes of hand, real estate or property of any kind, or description issued by brokers or persons acting as such, stamp duty	10 cents.
Conveyance, deed, instrument of writing, whereby any lands, tenements, or other realty sold shall be granted, leased, assigned, transferred or otherwise conveyed to, or vested in the purchaser or purchasers, or to any person or persons by his, her or their direction, when the value exceeds 100 00, and does not exceed 1,000 00, stamp duty	1 00
Do., do., when the value exceeds 1,000 00, and does not exceed 2,500 00	2 00
Do., exceeding 2,500 00, and not exceeding 5,000 00	5 00
Do., exceeding 5,000 00, and not exceeding 10,000 00	10 00
Do., exceeding 10,000 00, and not exceeding 20,000 00	20 00
Do., for every additional 10,000 00, or fractional parts in excess of 20,000 00	20 00
Copper, manufactures of, not otherwise provided for ad valorem	3 per ct.
Cordials, medicinal, same as "Catarrh Snuff."	
Cologne, same as "Dentifrice."	
Cotton, raw, per lb	½ cent.
Cotton, manufactures of, wholly or in part, not otherwise provided for	3 per ct.
Cotton umbrellas	5 per ct.
Cough sirup, same as "Catarrh Snuff."	
Coupons, railroad, bank, or other, of any	3 per ct.
Croup remedy, same as "Catarrh Snuff."	
Croup sirup, same as "Catarrh Snuff."	
Deeds, whereby any lands, tenements, or other things sold, shall be granted, leased, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or to any person or persons by his, her or their directions, stamp duty same as "Conveyance."	
Deerskins, dressed and smoked, per pound	2 cents.
Dentifrices, each package of, the retail price or value of which does not exceed 25 cents, a stamp duty of	1 cent
Do., each package of, the retail price or value of which does not exceed 25 cents, and does not exceed 50 cents, a stamp duty of	2 cents.
Do., each package of, for which more than 50 cents is required, a stamp duty of	3 cents.
Dentists, for license	10 00
Dispatch, telegraphic, when the charge for the first ten words does not exceed 20 cents, stamp duty	1 cent.
Do., when it exceeds 20 cents	3 cents.
Distilled spirits	3 per ct.
Distilled spirits, first proof, per gallon	20 cents.
Distilled Spirits—The duties on spirituous liquors, and all other spirituous beverages enumerated in the tax bill, is to be collected at no lower rate than the basis of first proof, and shall be increased in proportion for any greater strength than the strength of proof.	
Distilled Spirits—The term first proof is declared to mean that proof of a liquor which contains equal parts of water and alcohol, and is ascertained by Tralles' centesimal hydrometer, at the temperature of sixty degrees Fahrenheit thermometer; and in reducing the temperature to the standard of sixty, and in levying duties on liquors above and below proof, the table of commercial values contained in the Manual for Inspectors of Spirits prepared by Prof. McCulloch, under the direction of the Secretary of the Treasury, and adopted by the Treasury Department, is to be used and taken as giving the proportions of absolute alcohol in the liquid gauged and proved, according to which duties shall be levied.	
Distillers, under which term is included every person or co-partner-ship who distills or manufactures spirituous liquors for sale, for license	50 00
Do., making less than 300 bbls per year	25 00
Do., of apples and peaches, making less than 150 bbls per year	12 50
Dividends, annual income from, when exceeding 600 00 and not exceeding 10,000 00, on the excess over 600 00	3 per ct.
Do., exceeding 10,000 00, and not exceeding 50,000 00, on excess over 600 00	5 per ct.
Dividends annual income from, when realized by any citizen of the United States residing abroad, and not in the employ of the United States, not otherwise provided for, when exceeding 600 00, on the excess over 600 00	5 per ct.
Draft, drawn upon any bank, trust company, or any person or persons, companies or corporations, for the payment of money at sight or on demand, same as "Bill of Exchange."	
Drawing files are not to be considered a manufacture.	
Drops, medicinal, same as "Dentifrice."	
Eating houses, under which term is included every place where food or refreshments of any kind are provided for casual visitors, and sold for consumption therein, but the keeper of an eating house, having taken out a license therefor, is not required to take out a license as confectioner, for license	10 00
Electuaries, same as "Dentifrice."	
Emeralds	3 per ct.
Embrocations, same as "Dentifrice."	
Enameled leather, per square foot	5 mills
Enamelled skirting leather, per square foot	1½ cts.
Entry of any goods, wares or merchandise at any custom house, for consumption, see "Consumption Entry."	
Entry of any goods, wares and merchandise at any custom house, for warehousing, see "Warehouse Entry."	
Entry for the withdrawal of any goods, wares or merchandise, from bonded warehouse, stamp duty	50 cents.
Epileptic pills, same as "Dentifrice."	
Erasive soap, see "Soap."	
"Essence of Life," same as "Dentifrice."	
Express—For every receipt issued by an express company or carrier, or person whose occupation it is to act as such, for every single box, bale, package or bundle, when the fee for transportation does not exceed 25 cents	1 cent.
Do., when it exceeds 25 cents, and does not exceed 50 cents	2 cents.
Do., when one or more packages are sent to the same address, and the compensation exceeds 1 00	5 cents.
Eye water, same as "Dentifrice."	
Family pills, same as "Dentifrice."	
Female pills, same as "Dentifrice."	
Ferry boats, propelled by steam or horse-power, on gross receipts	1½ per ct.
Fine cut tobacco, see "Tobacco."	
Fire insurance companies, on all dividends	3 per ct.
Fish, preserved, ad valorem	5 per ct.
Fish oil	exempt.
Flax, manufacturers of, not otherwise specified	3 per ct.
Do., prepared for textile or felting purposes, is not to be considered a manufacture until actually woven or felted into fabric for consumption.	
Flour made from grain, is not to be considered a manufacture.	
Fruits, preserved	5 per ct.
Gains, annual, of every person, when exceeding 600 00, and do not exceed 10,000 00, on the excess of such gain over 600 00	3 per ct.
Do., exceeding 10,000 00, and not exceeding 50,000 00, on excess over 600 00	5 per ct.
Gains, on annual, from property of any kind in the United States, realized by any citizen of the United States residing abroad, and not in the employ of the United States, not otherwise provided for	5 per ct.
Gas, coal, when the product shall be not above 500,000 cubic feet per month, per 1,000 cubic feet	5 cents.
Do., do., when the product shall be above 500,000, and not exceeding 5,000,000 cubic feet per month, per 1,000 cubic feet	10 cents.
Do., do., when the product shall be above 5,000,000, per 1,000 cubic feet	15 cents.
Gas, all illuminating, same as coal gas.	
Gelatine, of all descriptions, in solid state, per pound	5 mills.
Ginger, ground, and all imitations of, per pound	1 cent.
Glass, manufacturers of, not otherwise specified	3 per ct.
Glue, in a liquid form, per gallon	25 cents.
Do., in a solid state, per pound	5 mills.
Glycerine lotion, same as "Dentifrice."	
Goat skins, curried, manufactured or finished	4 per ct.
Gold, manufactures of, not otherwise provided for	3 per ct.
Goods, made for the use and consumption of the maker	Free.
Do., except spirituous and malt liquors, and leaf, stem, or manufactured tobacco, where the annual product does not exceed 600 00, provided that this shall not apply to any business or transaction where one party furnishes the materials, or part thereof, and employs another party to manufacture, make or finish the goods, wares and merchandise, or articles; but in such case the party furnishing the materials and receiving the goods, wares and merchandise, or articles, paying or promising to pay therefor, and receiving the goods, wares and merchandise, or articles, be liable to any charge with all accruing duties thereon	Free.
Gropowder, and all explosive substances used for mining, artillery, or sporting purposes, when valued at 18 cents per pound or less, per pound	5 mills.
Do., when valued above 18 cents per pound, at 1 not exceeding 30 cents, per pound	1 cent.
Do., do., when valued above 30 cents per pound, per pound	6 cents.
Gutta percha, manufactures of not otherwise provided for	3 p cent.
Gypsum is not to be considered a manufacture.	
Hair dye, same as "Dentifrice."	
Hair restorative, same as "Dentif ice."	
Harness leather, per pound	7 mills.
Harness leather, made of hides imported east of the Cape of Good Hope, per pound	5 mills.
Heading are not to be considered a manufacture.	
Hemp, manufactures of, when not otherwise specified	3 p cent.
Hog skins, tanned or dressed	4 p cent.
Hogs, exceeding six months and slaughtered, when the number thus slaughtered exceeds twenty in any year, for sale	10 cents.
Do., slaughtered by any person for his own consumption	Free.
Hollow ware, iron, per ton of 2,000 pounds	1 50
Hoop iron (see iron)	
Horn, manufactures of, not otherwise provided for	3 p cent.
Horned cattle, exceeding eighteen months old, slaughtered for sale, each	30 cents.
Do., under 18 months old, per head	5 cents.
Horse skins, tanned and dressed	4 per ct.
Horse dealers, under which term is included every person whose business it is to buy and sell horses and mules, for each license	10 00
Do., when they have taken out a license as livery stable keepers, are not required to take out an additional one.	
Hostetter's Bitters, same as "Dentifrice."	
Hotels, under which term is included every place where food and lodgings are provided for and furnished to travelers and sojourners, in view of payment therefor, where the rent or valuation of the yearly rental of the house and property occupied, shall be 10,000 00 or more, for each yearly license	200 00
Do., do., where the rent or the valuation of the yearly rental shall be 5,000 00, and less than 10,000 00, for each yearly license	10 00
Do., do., where the rent or the valuation of the yearly rental shall be 2,500 00, and less than 5,000 00, for each yearly license	75 00
Do., do., where the rent or the valuation of the yearly rental shall be 1,000 00, and less than 2,500 00, for each yearly license	50 00
Do., do., where the rent or the valuation of the yearly rental shall be 500 00, and less than 1,000 00, for each yearly license	25 00
Do., do., where the rent or the valuation of the yearly rental shall be 300 00, and less than 500 00, for each yearly license	15 00
Do., do., where the rent or the valuation of the yearly rental shall be 100 00 and less than 300 00 for each yearly license	10 00
Do., do., where the rent or the valuation of the yearly rental shall be less than 100 00, for each yearly license	5 00
Steamers and vessels upon waters of the United States, on board of which passengers or travelers are provided with food or lodging, shall be required to take out a license of the fifth class, viz., at	25 00
Hyperion fluid, same as "Dentifrice."	
Income, annual, of every person, when exceeding 600 00 and not exceeding 10,000 00, on the excess over 600 00	3 per ct.
Do., exceeding 10,000 00, and not exceeding 50,000 00, on excess over 600 00	5 per ct.
Do., annual, from property of any kind in the United States, realized by any citizen of the United States residing abroad, and not in the employ of the United States Government, not otherwise provided for	5 per ct.
India rubber, manufactures of, not otherwise provided for	3 per ct.
Ink, same as "Dentifrice."	
Insurance companies, all, on dividends	3 per ct.
Insurance companies, inland or marine, upon gross receipts for premiums and assessments	1 per ct.
Insurance companies, foreign, doing business in the United States	3 per ct.
Insurance (life)—Policy of insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made or renewed, marine or inland, upon property of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company or its agents, or by any other company or person	25 cents.
Interest, income from, when exceeding the sum of 600 00 per annum, and not exceeding 10,000 00, on the excess of income over 600 00	3 per ct.
Do., exceeding 10,000 00, and not exceeding 50,000 00, on the excess over 600 00	5 per ct.
Do., income from when realized by any citizen of the United States residing abroad, and not in the employ of the United States government, not otherwise provided for	5 per ct.
Iron, manufactures of, not otherwise specified	3 per ct.
Do., cast, used for bridges, bull rings, or other permanent structures, per ton	1 00
Do., railroad, per ton	1 50
Do., re-rolled, per ton	75 cents.
Do., advanced beyond slabs, blooms or loops, and not advanced beyond bars or rods, per ton	1 50
Do., band, hoop and sheet, not thinner than No. 18 wire guage, per ton	1 50
Do., plate, not less than one-eighth of an inch in thickness, per ton	1 50
Do., band, hoop or sheet, thinner than No. 18 wire guage, per ton	2 00
Do., plate less than one-eighth of an inch in thickness, per ton	2 00
Do., nails, cut, and spikes, per ton	2 00
Do., bars, rods, bands, hoops, sheets, plates, nails and spikes, upon which the duty of 1 50 has been levied and paid, are only subject to an additional duty of per ton	50 cents.
Iron, pig, is not to be considered a manufacture.	
Ivory, manufacture of, if not otherwise specified	3 per ct.
Jewelry	3 per ct.
Jute, manufacture of, if not otherwise specified	3 per ct.
Jugglers, including every person who performs by legerdemain, or sleight of hand	20 00
The proprietors or agents of all other public exhibitions or shows for money, not herein rated in this section, shall pay for each license	10 00
Kid skins, curried, manufactured or finished	5 per ct.
Lager beer per barrel, containing 31 gallons (fractional parts of a barrel to pay proportionately)	1 00
Land warrant, brokers, under which term is included every person who makes a business of buying and selling land warrants, and furnishing them to settlers or other persons, under cover that the land procured by means of them shall be bound for the prices agreed on for the warrants, for each license	25 00
Lard oil, per gallon	2 cents.
Lawyers under which term is included every person whose business it is, for fee or reward, to prosecute or defend suits, make any document of record or other judicial tribunal of the United States, or of any of the States, or give advice in relation to any cause or matter pending therein, (lawyers refusing to pay for this license shall not be allowed to practice in any court of record,) for each license	10 00
Lead, manufacture of, if not otherwise specified	3 per ct.
Lead, white, per hundred	25 cents.
Lease, for the hire, use, or rent of any land, tenement, or portion thereof, if for a period of time not exceeding three years, stamp duty	50 cents.