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, for licenses.

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 income of individuals, railroad and steamer 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 much 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. As it is placed on 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 district 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 1st of May thereafter, and deliver such list or statement to the assistant 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 collectors 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 the 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,—not of sale, to be publicly advertised. Tools or implements of a trade or profession, one cow, arms, and provisions, and household furniture kept for use, and apparel necessary for a family, shall be exempt from such sale. Property that can not 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 whatever 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 collected, and one per cent 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 erect 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 percent. 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, 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 ₱ ct.
Do., all receipts for, to the amount of $1,000	exemp.
Do., do., by newspapers denied the use of the mails	10 ₱ 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., each package of, the value of which shall exceed 75 cents, and shall 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 the year	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 ₱ 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.
Auctioneers, under which term is included every person whose business it is to make or manufacture candles, for each license	10 00
Tobacconists	10 00
Theatres	100 00
Tallow chandlers	10 00
Soap makers	10 00
Whole-sale dealers	50 00
Whole-sale dealers in liquors	100 00
Life insurance companies, see "Insurance."	
Paper, annual income from, same as "Profits."	
Property, left by legacy, see "Legacies."	
Protest of every note, bill of exchange, acceptance check or draft	25 cents.
Publications, same as "Printed Books."	
Pulmonary balsam, same as "Dentifrice."	
Pulmonary syrup, same as "Dentifrice."	
Pulmonic syrup, same as "Dentifrice."	
Do., waters, same as "Dentifrice."	
Railroads, on gross receipts for carrying passengers	3 per ct.
Do., the motive power of which is not steam, on gross receipts from carrying passengers	1½ per ct.
Do., on bonds or other evidences of indebtedness upon which interest is stipulated to be paid, on the amount of interest	3 per ct
Railroad iron, per ton	1 50
Do., re-rolled, per ton	75 cents.
Railroad pills, same as "Dentifrice."	
Ready relief, same as "Dentifrice."	
Receipt, warehouse, stamp duty	25 cents.
Receipt (other than charter party) for any goods, merchandise or effects to be exported from a port or place in the United States to any foreign port or place, stamp duty	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 an express company or carrier, stamp duty	5 cents.
Rectifiers, under which term is included every person who rectifies, purifies, or refines spirituous liquor or wines, by any process, or mixes distilled spirits, whisky, brandy, gin, or wine, with any other material, for sale under the name of rum, whisky, brandy, gin, wine, or any other name or names, for each license to rectify any quantity of spirituous liquors not exceeding 500 barrels, containing not more than forty gallons to each	25 00
Do., for each additional 500 barrels or any fraction thereof	25 00
Red oil, used as material in the manufacture of paints	Free
Rents, annual income from, when exceeding six hundred dollars, on excess over six hundred	3 per ct.
Do., annual income from, when realized by a citizen of the United States residing in a foreign country, and not in the employ of the United States	5 per ct.
Retail dealers, under which term is included every person who follows business or occupation is to sell or offer to sell groceries, or any goods, wares or merchandise of foreign or domestic production in less quantities than a whole or original package at one time to the same person, including wines, spirituous or malt liquors, but not excluding stationery, drugs medicines, cigars, snuff or tobacco, for each license	10 00
Retail dealers in liquors, under which term is included every person who shall sell or offer for sale distilled spirits, fermented liquors or wine of any description, in less quantities than three gallons at one time, to the same purchaser—(this does not authorize any spirits, liquors, wines or malt liquors to be drunk on the premises)—for each license	20 00
Reviews, same as "Pamphlets."	
Rehloden's bitter, same as "Dentifrice."	
Rock oil, refined, see "Oils."	
Roman cement is not to be regarded as a manufacture.	
Russia salve, same as "Dentifrice"	
Salaries, annual income from, when exceeding six hundred dollars, on the excess over $600.	3 per ct.
Do., all persons in employ of the United States, when exceeding the rate of six hundred dollars per year, on the excess above six hundred	3 per ct.
Saleratus, per pound	5 mills.
Sales, auction of goods, etc., on gross amount of sales	1-10 of 1 per ct.
Do., of stocks, etc., on gross amount of sales	1-10 of 1 per ct.
Sales made by public officers, etc	exempt.
Salt, per hundred pounds	4 cents
Salves, same as "Dentifrice."	
Sarsaparilla, Bull's, same as "Dentifrice."	
Do., Townsend's, same as "Dentifrice."	
Savings-bank stocks, on dividends	3 per ct.
Schenam Schnapps, same as "Dentifrice."	
Screws, cabinet wood screws, per pound	1½ cents.
Segars, valued at not over five dollars per thousand, per one thousand	1 50
Do., valued at over five dollars per thousand, and not over ten dollars, per one thousand	2 00
Do., valued at ten and not over twenty dollars, per one thousand	2 50
Do., valued at over twenty dollars per thousand	5 50
Sheep skin, in case or air-tight packages	5 per ct.
Sheep, slaughtered for sale, per head	5 cents.
Sheep, slaughtered by any person for his own consumption	Free.
Sheepskins, tanned, curried, or finished	4 per ct.
Sheet iron, see "Iron."	
Sherry wine bitters, same as "Dentifrice."	
Shingles are not to be considered as a manufacture.	
Silk parasols	5 ₱ cent.
Silk handkerchiefs	5 per cent.
Silk, manufactures of, when not otherwise specified	3 per ct.
Silver, manufactures of, when not otherwise specified	3 per ct.
Skins, calf, tanned, each	6 cents
Do., American kip	5 per ct.
Skins, goat, curried, manufactured or finished, kid, do. morocco, do., sheep, tanned, curried, or finished	4 per ct.
Do., deer, dressed and smoked, per pound	2 cents.
Do., hog, tanned and dressed	4 per ct.
Do., horse, do.	4 per ct.
Slates are not to be considered a manufacture.	
Slaughtered cattle, see "Cattle."	
Do., hogs, see "Hogs."	
Do., sheep, see "Sheep."	
Smoking tobacco, see "Tobacco."	
Snuff, aromatic, same as "Dentifrice."	
Do., catarrh, same as "Dentifrice."	
Snuff, per pound	20 cents.
Soap, common, valued not above 3½ cents per pound, per pound	1 mill.
Do., camel, valued above 3½ cents per pound, per pound	5 mill.
Do., cream, per pound	2 cents.
Do., erasive, valued not above 3½ cents per pound, per pound	1 mill.
Do., castile, valued above 3½ cents per pound, per pound	5 mills.
Do., fancy, per pound	2 cents.
Do., honey, per pound	2 cents.
Do., palm oil, valued not above 3½ cents per pound, per pound	1 mill.
Do., palm oil, valued above 3½ cents per pound, per pound	5 mills.
Do., scented, per pound	2 cents.
Do., shaving, per pound	2 cents.
Do., toilet, in all descriptions, per pound	2 cents.
Do., transparent, per pound	2 cents.
Do., to all other descriptions, white or colored, except rosin soap and soap otherwise provided for, valued not above 3½ cents per pound, per pound	1 mill.
Do., do., valued above 3½ cents per pound, per pound	5 mills.
Soap makers, under which term is included every person who manufactures soap, for each license	10 00
Soda, bicarbonate of, per pound	5 mills.
Sole leather, see "Leather."	
Spokes, per ton	2 00
Spirits, distilled, per gallon	20 cents.
Sprits, rectified and mixed, per gallon	10 cents.
Sp Fire, in bottles, same as "Dentifrice."	
Spirituous liquors are not to be considered a manufacture.	
Starch, made of corn, per pound	1½ mills.
Do., made of potatoes, per pound	1 mill.
Do., made of rice, per pound	4 mills.
Do., made of wheat, per pound	1½ mills.
Do., made of any other material, per pound	6 mills.
Stoves are not to be considered a manufacture.	
Steamboats, except ferry boats, on gross receipts	3 per ct.
Steel, manufactures of, when not otherwise specified	3 per ct.
Steel, in ingots, bars, sheets or wire, not less than one quarter of an inch in thickness, valued at 7 cents per pound or less, per ton	4 00
Do., do., valued above 7 cents, and not above 11 cents per pound, per ton	8 00
Do., valued above 11 cents per pound, per ton	10 00
Stills, used in distilling spirituous liquors, for each yearly license	50 00
Do., used in distilling spirituous liquors, for each half-yearly license	25 00
Do., used by distillers of apples and peaches, may be licensed for the space of three months, upon payment for each license of such time.	12 50
Stocks, insurance companies, "insurance."	
Stoves, per ton of 2,000 pounds	31 50
Sugar, brown or Muscovado, not advanced above No. 12, Dutch standard, produced from cane, excepting sorghum and imphee cane, per pound	1 cent.
Do., granulated, loaf, lump, pulverized, refined, or made from molasses, syrup of molasses, melado or concentrated melado, per pound.	2 mills.
Sugar candy, made wholly or in part of sugar, per pound	1 cent.
Sugar coated pills, same as "Dentifrice."	
Sulphate of baryte, per 100 pounds	10 cents.
Surgeons, for each license	10 00
Tallow chandlers, under which term is included every person whose business it is to make or manufacture candles, for each license	10 00
Tar, coal produced in the manufacture of gas.	exempt.
Taverns, same as "Hotels."	
Telegraphic dispatches, see "Dispatches."	
Theatres, under which term is included every place or edifice erected for the purpose of dramatic or operatic representations, plays or performances, and not including halls rented or used occasionally for concerts, or theatrical representations, for each license	100 00
Tickets, for passage, by any vessel from a port in the United States, to a foreign port, if less than thirty dollars	50 cents.
Do., exceeding thirty dollars	1 00
Timber is not to be considered a manufacture.	
Tin, manufacture of, when not otherwise specified	3 per ct.
Tincures, same as "Dentifrice."	
Tobacconists, under which term is included every person who shall deal in or sale, at retail, segars, snuff, or tobacco in any form (wholesale or retail dealers, keepers of hotels, inns and taverns having taken out a license are not required to take out a license as tobacconists,) for each license	10 00
Tobacco, cavendish, valued at more than 30 cents per pound	15 cents.
Do. do., valued at any sum not exceeding 30 cents per pound	10 cents.
Do., fine cut, valued at more than 30 cents per pound	15 cents.
Do., do., valued at any sum not exceeding 30 cents per pound	10 cents.
Do., ground, dry or damp of all descriptions, (except aromatic or medicinal snuff in pints, pots, boxes or packets,) per pound	8 cents.
Do., manufactured, of all kinds, not including snuff or segars, or tobacco prepared with stems in, valued at over 30 cents per pound	15 cents.
Do., do., valued at less than 30 cents per pound	10 cents.
Do., smoking tobacco, prepared with stems in, per pound	5 cents.
Do., plug and twist, same as "Tobacco, cavendish."	
Tonic mixtures, same as "Dentifrice."	
Tooth powder, same as "Dentifrice."	
Trust companies, on dividends, &c.	3 per ct.
Umbrellas made of cotton	5 per ct.
Do., made of any other material	5 per ct.
Umbrella stretchers are not to be considered a manufacture	
Unguents same as "Dentifrice."	
Varnish, made wholly or in part of gum copal.	5 per ct.
Do., made of other gums or substances	5 per ct.
Vegetable oils, per gallon	2 cents.
Vegetable pulmonary balsam, same as "Dentifrice."	
Vermifuge, same as "Dentifrice."	
Warehouse entry, at custom houses, not exceeding one dollar in value, stamp duty	25 cents.
Do., do., exceeding one dollar, and not exceeding five dollars	50 cents.
Do., do., exceeding five dollars in value	1 00
Warehouse receipts, stamp duty	25 cents.
Whisky, per gallon	20 cents.
Do., rectified, is not to pay an additional duty.	
Whole ale dealers, under which term is included every person whose business or occupation is to sell, or offer to sell, groceries or any goods, wares or merchandise, of home or domestic production, by more than one original package or piece at one time, to the same purchaser, not including wines, spirituous or malt liquors, for each license	50 00
Wholesale dealers in liquors of every description, including distilled spirits, fermented liquors and wines of all kinds (persons other than distillers, who sell or offer for sale any such liquors, in quantities of more than three gallons at one time to the same purchaser, are included,) for each license	100 00
Willow, manufactures of	3 per ct.
Wine made of grapes, per gallon	5 cents.
Withdrawal entry, at custom house, stamp duty	50 cents.
Wood, manufactures of if not otherwise provided for	3 per ct.
Wood screws	1½ ct.
Wool, manufactures of, not otherwise specified.	3 per ct.
Worsted, manufactures of, not otherwise specified	3 per ct.
Worm lozenges, same as "Dentifrice."	
Writ, stamp duty	50 cents.
Zinc, manufactures of, not otherwise specified.	3 per ct.
Do., oxyde of, per 100 pounds	25 cents.

RAILROADS.

PERU AND INDIANAPOLIS RAILROAD.

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New Route to Chicago via Kokomo.

32 MILES SHORTER THAN OTHER ROUTE.

ON AND AFTER MAY 5, 1862, trains will be run as follows:

A Mail train will leave Indianapolis at 11:10 A. M., stop at all stations and make close connection at Kokomo with train on the Cincinnati and Chicago Air Line Railroad for the same place, Chicago, and arrive at Peru at 3:15 P. M., in time to make connection with trains on the Toledo and Wabash Railway, going East and West.

Returning, the same train will leave Peru at 6:00 A. M., after the arrival of the train on the T. & W. R. W. from the East, and arrive at Indianapolis at 9:50 A. M. in time to make connections for all points East, South and West.

An Express train will leave Indianapolis at 10:55 P. M., connect at Kokomo with train for Chicago, and arrive at Peru at 5:00 A. M., in time to make connection with trains going East and West on the Toledo and Wabash Railway.

Returning the same train will leave Peru at 12:00 M., making close connection at Kokomo with the trains on the Cincinnati and Chicago Railway from Chicago Valparaiso and Logansport, and arrive at Indianapolis at 4:10 P. M., in time to connect with the evening trains for Cincinnati, Louisville and other points.

Special attention given to the transportation of live stock, produce and merchandise generally.

DAVID MACY, General Agent and Superintendent.
THOS. P. HAUGHEY, General Ticket Agent. apl 62-d1y

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Shortest Route by Thirty Miles!

NO CHANGE OF CARS TO CINCINNATI!

Three trains leave Indianapolis Daily, (Sundays excepted.)

FIRST TRAIN.—5:20 A. M.—CINCINNATI LIGHTNING Express arrives at Cincinnati at 10 A. M., and Lexington, Ky., 7:50 P. M.

Second train—10:40 A. M.—Cincinnati Mail, arrives at Cincinnati 5:40 P. M., making close connection with Little Miami Railroad for Loveland, Morrow, Columbus, Newark, Zanesville, and Wheeling.

Third Train—6:35 P. M. Cincinnati Express, arrives at Cincinnati 11:10 P. M.

Fare same as by any other route.

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Baggage checked through.

SPECIAL NOTICE.—Be sure you get in the right train at Indianapolis. The only Cincinnati train stands on the fifth track, being the farthest track south in the Union Depot, at Indianapolis.

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$150 BEST PIANOS. $150

GROVESTEEN & HALE having removed to their new warerooms,

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are prepared to offer the public a magnificent new scale full

7-Octave Rosewood Piano,

containing all improvements known in this country or Europe, overstrung bass, French grand action, harp pedal, full iron frame, for

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WARRANTED FOR FIVE YEARS,

Rich moulding cases,

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THE STRONGEST GLUE IN THE WORLD

For Cementing Wood, Leather, Glass, Ivory, China, Marble, Porcelain, Alabaster, Bone, Coral, &c.

THE ONLY ARTICLE OF THE KIND EVER PRODUCED WHICH WILL WITHSTAND WATER.

EXTRACTS:

"Every housekeeper should have a supply of Johns & Crosley's American Cement Glue."—*N. Y. Times.*

"It is so convenient to have it in the house."—*New York Express.*

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Price 25 cts. per Bottle.

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25 ILLINOIS STREET,
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CITY OF NEW YORK.

SINGLE ROOMS 50 CENTS PER DAY.
CITY HALL SQUARE, COR. FRANKFORT ST.,
Opposite City Hall.

MEALS AS THEY MAY BE ORDERED IN THE spacious Refectory. There is a Barber's Shop and Bath-room attached to the Hotel.

Beware of Runners and Hackmen who say we are not.

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