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 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 into 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 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 $500, 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 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, arms, 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 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 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. of 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, &c., 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 ..... exempt.
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 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 wholesale 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 25 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 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.
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 $350 ..... 15 cents.
Do., do., exceeding $350 and not exceeding $500 ..... 20 cents.
Do., do., exceeding $500 and not exceeding $750 ..... 20 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 $2,000 ..... 1 00
Do., do., exceeding $2,000 and not exceeding $3,000 ..... 1 50
Do., do., for every $2,500 or part of $2,500, in excess of $3,000 ..... 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., of 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, exceed $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 sales ..... 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 seeks 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.
Candies, of whatever material made ..... 3 per ct.
Cards, playing, per pack of whatever number, when the price per pack does not exceed 18 cents ..... 1 cent.
Do., do., over 18 and not over 25 cents per pack ..... 2 cents.
Do., over 25 and not over 30 cents per pack ..... 3 cents.
Do., over 30 and not over 36 cents ..... 4 cents.
Do., over 36 cents ..... 5 cents.
Calves, slaughtered, per head ..... 5 cents.
Carriages, &c., valued at $75 or over, drawn by one horse 1 00
Do., do., 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 exceed $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of ..... 2 cents.
Catarrhic 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 Brokers, including every person whose business it is to buy and sell and deal in cattle, hogs or sheep, for license 10 00
Caveats, when the fees exceed, valued at more than 30 cents per pound, per pound ..... 5 cents.
Do., do., valued at any sum not exceeding 30 cents per pound, per pound ..... 10 cents.
Cement, made wholly or in part of lime, to be sold in a liquid state, per gallon ..... 25 cents.
Certificate of work in any incorporated company, stamp duty on each ..... 25 cents.
Certificate of profits, or any certificate or memorandums, 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., if for a sum exceeding 50 00 ..... 25 cents.
Certificate—Any certificate of damage, and all other certificates or documents issued by any port warden, 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 for 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 2 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.
Circuses, under which term is included building, tent, space, or scene, 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 prosecute 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, of 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, stamp duty 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."
Cosmetics, same as "Dentifrice."
Cotton, raw, per lb ..... ½ cent.
Cotton, manufactures of, wholly or in part, not otherwise provided for ..... 3 per ct.
Cotton ties and bagging ..... 5 per ct.
Cough sirup, same as "Catarrh Snuff."
Coupons, railroad ..... 3 per ct.
Croup remedy, same as "Catarrh Snuff."
Croup sirup, same as "Catarrh Snuff."
Deeds, whereby any lands, tenements, or other realty, or any interest therein, 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."
Deer-skins, 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., exceeding 25 cents, but not exceeding 50 cents, a stamp duty of ..... 2 cents.
Do., exceeding 50 cents, but not exceeding 75 cents ..... 3 cents.
Do., each package of, the value of which shall exceed 75 cents, and shall not exceed 1 00 ..... 4 cents.
Do., exceeding 1 00, for each and every 50 cents, or fractional part thereof, over and above 1 00, a stamp duty of ..... 2 cents.
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, exceed $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 sales ..... 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 seeks 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.
Candies, of whatever material made ..... 3 per ct.
Cards, playing, per pack of whatever number, when the price per pack does not exceed 18 cents ..... 1 cent.
Do., do., over 18 and not over 25 cents per pack 2 cents.
Do., over 25 and not over 30 cents per pack ..... 3 cents.
Do., over 30 and not over 36 cents ..... 4 cents.
Do., over 36 cents ..... 5 cents.
Calves, slaughtered, per head ..... 5 cents.
Carriages, &c., valued at $75 or over, drawn by one horse 1 00
Do., do., 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 exceed $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of ..... 2 cents.
Catarrhic 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 Brokers, including every person whose business it is to buy and sell and deal in cattle, hogs or sheep, for license 10 00
Caveats, when the fees exceed, valued at more than 30 cents per pound, per pound ..... 5 cents.
Do., do., valued at any sum not exceeding 30 cents per pound, per pound ..... 10 cents.
Cement, made wholly or in part of lime, to be sold in a liquid state, per gallon ..... 25 cents.
Certificate of work in any incorporated company, stamp duty on each ..... 25 cents.
Certificate of profits, or any certificate or memorandums, 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., if for a sum exceeding 50 00 ..... 25 cents.
Certificate—Any certificate of damage, and all other certificates or documents issued by any port warden, 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 for 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 2 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.
Circuses, under which term is included building, tent, space, or scene, 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 prosecute 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, of 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, stamp duty 10 00
Do., exceeding 10,000 00, and not exceeding 20,000 00 ..... 20 00
Do., for every additional 10,000 00, or fractional part in excess of 20,000 00 ..... 10 00
Movements, clock, made to run one day, each ..... 5 cents.
Do., do., made to run over one day, each ..... 10 cents.
Mustard, ground, per pound ..... 1 cent.
Mustard seed oil, per gallon ..... 2 cents
Mutual insurance companies, see "Insurance."
Nails, cut, per ton 2 00
Naphtha, per gallon ..... 10 cents.
Newspapers are not to be regarded as a manufacture, nor submitted to a rate of duty as a manufacture.
Newspapers, for all advertisements, on gross receipts, see "Advertisements" ..... 3 per ct.
Notarial act, see "Protest."
Official preparations, same as "Dentifrice."
Oils, animal, all, pure or adulterated, if not otherwise provided for, per gallon ..... 2 cents.
Do., illuminating, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum or rock oil, and all other bituminous substances used for like purposes, per gallon 10 cents.
Do., lard, pure or unadulterated, if not otherwise provided for, per gallon ..... 2 cents.
Do., linseed, do., per gallon ..... 2 cents.
Do., mustard seed, do., per gallon ..... 2 cents.
Do., all vegetable, per gallon ..... 2 cents.
Oils, medicinal, same as "Dentifrice."
Oils, refined, produced by distillation of coal exclusively, per gallon ..... 8 cents.
Oleic acid, produced in the manufacture of candles, and used in the manufacture of soap ..... Free.
Oxide of zinc, per 100 pounds ..... 25 cents.
Oxygenated bitters, same as "Dentifrice."
Painters' colors, do ..... 5 per ct.
Order for the payment of any sum of money drawn upon any bank, trust company, or any person or persons, companies or corporations, at sight or on demand, stamp duty same as "Bill of Exchange."
Packet, containing medicines, &c., same as bottles containing the same, see "Bottles."
Pain killer, see "Dentifrice."
Paints, dry or ground in oil or paste, with water, not otherwise provided for ..... 5 per ct.
Palm oil, see "Soap."
Pamphlets are not to be regarded as a manufacture or submitted to a rate of duty as a manufacture.
Do., on gross receipts for advertisements ..... 3 per ct.
Panaceas, same as "Dentifrice."
Paper, manufacturers of, if not otherwise specified, of account book, bank note, binders' board, card, hanging, letter, map, note, printing, sized and colored, printing unsized, patchwork, patent, uncolored calendered, wrapping, made of Manilla hemp, or imitation thereof, writing and all other descriptions of ..... 3 per ct.
Paraffine oil ..... exempt.
Parasols of any material ..... 5 per ct.
Passports, on each issued from the office of the Secretary of State 3 00
Do., on each issued by any minister or consul of the United States 3 00
Passage ticket, by any vessel from a port in the United States to a foreign port, of less than 30 00 ..... 50 cents.
Do., exceeding 30 00, and not exceeding 100 00 1 00
Do., exceeding 100 00 and not exceeding 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 ..... 15 00
Do., for every additional 10,000 00, or fractional part thereof, in excess of 20,000 00 ..... 10 00
Movements, clock, made to run one day, each ..... 5 cents.
Do., do., made to run over one day, each ..... 10 cents.
Mustard, ground, per pound ..... 1 cent.
Mustard seed oil, per gallon ..... 2 cents
Mutual insurance companies, see "Insurance."
Nails, cut, per ton 2 00
Naphtha, per gallon ..... 10 cents.
Newspapers are not to be regarded as a manufacture, nor submitted to a rate of duty as a manufacture.
Newspapers, for all advertisements, on gross receipts, see "Advertisements" ..... 3 per ct.
Notarial act, see "Protest."
Official preparations, same as "Dentifrice."
Oils, animal, all, pure or adulterated, if not otherwise provided for, per gallon ..... 2 cents.
Do., illuminating, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum or rock oil, and all other bituminous substances used for like purposes, per gallon 10 cents.
Do., lard, pure or unadulterated, if not otherwise provided for, per gallon ..... 2 cents.
Do., linseed, do., per gallon ..... 2 cents.
Do., mustard seed, do., per gallon ..... 2 cents.
Do., all vegetable, per gallon ..... 2 cents.
Oils, medicinal, same as "Dentifrice."
Oils, refined, produced by distillation of coal exclusively, per gallon ..... 8 cents.
Oleic acid, produced in the manufacture of candles, and used in the manufacture of soap ..... Free.
Oxide of zinc, per 100 pounds ..... 25 cents.
Oxygenated bitters, same as "Dentifrice."
Painters' colors, do ..... 5 per ct.
Order for the payment of any sum of money drawn upon any bank, trust company, or any person or persons, companies or corporations, at sight or on demand, stamp duty same as "Bill of Exchange."
Packet, containing medicines, &c., same as bottles containing the same, see "Bottles."
Pain killer, see "Dentifrice."
Paints, dry or ground in oil or paste, with water, not otherwise provided for ..... 5 per ct.
Palm oil, see "Soap."
Pamphlets are not to be regarded as a manufacture or submitted to a rate of duty as a manufacture.
Do., on gross receipts for advertisements ..... 3 per ct.
Panaceas, same as "Dentifrice."
Paper, manufacturers of, if not otherwise specified, of account book, bank note, binders' board, card, hanging, letter, map, note, printing, sized and colored, printing unsized, patchwork, patent, uncolored calendered, wrapping, made of Manilla hemp, or imitation thereof, writing and all other descriptions of ..... 3 per ct.
Paraffine oil ..... exempt.
Parasols of any material ..... 5 per ct.
Passports, on each issued from the office of the Secretary of State 3 00
Do., on each issued by any minister or consul of the United States 3 00
Passage ticket, by any vessel from a port in the United States to a foreign port, of less than 30 00 ..... 50 cents.
Do., exceeding 30 00, and not excee