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 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 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 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 enter 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, flv 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 five 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
Alleratives, 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 ₱ 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 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.
Boxes, 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 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.
Candles, 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, tanned, 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 00 ..... 4 cents.
Do., each package of, the retail price or value of which exceeds 1 00, for each and every additional 50 cents, or fractional part thereof, over and above 1 00, an additional stamp duty of ..... 2 cents.
Cat'hartic 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
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, made wholly or in part of glue, 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 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., 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, 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 tonage of such ship, or vessel, or steamer does not exceed 300 tons, stamp duty ..... ₱ 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 acre, 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 Broker, 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."
Cosmetics, same as "Dentifrice."
Cotton, raw or in the seed ..... 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 ..... 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., exceeding 25 cents, but not exceeding 50 cents, stamp duty ..... 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, an additional stamp duty of ..... 2 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.
Diamonds ..... 3 per ct.
Distilled Spirits—The 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 corresponds to fifty degrees of 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 superintendence of Prof. Bache, 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-partnership 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 ..... ½ 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 citizens of the United States residing abroad, and not in the employ of the United States, not otherwise provided for, when exceeding 600 00, (an income tax 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 ..... 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 tiles 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 o 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.
Enameled 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.
Epilepic pills, same as "Dentifrice."
Erasive soap, see "Soap."
"Essense 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 1 00 ..... 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 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 50,000, 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, raw, 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 spiritous 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 all such cases 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.
Grupowder, 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. do., when valued above 18 cents per pound, and not under which 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 ₱ cent.
Gypsum is not to be considered a manufacture.
Hair dye, same as "Dentifrice."
Hair restorative, same as "Dentifrice."
Harness leather, per pound ..... 7 mills.
Harness leather, made of hides imported east of the Cape of Good Hope, per pound ..... 5 mills.
Headings are not to be considered a manufacture.
Hemp, manufactures of, when not otherwise specified ..... 3 ₱ cent.
Hog skins, tanned or dressed ..... 4 ₱ 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 ₱ 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."
Hose, conducting ..... 3 per ct.
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 0
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 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 "Hotels."
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 policy, other than life, or any 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, manufactured, if not otherwise specified. 3 per ct.
Do., cast, for bridges, buildings, 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 hoops, and not advanced beyond bars or rods, per ton 1 50
Do., band, hoop and sheet, not thinner than No. 18 wire gauge, 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, and spikes, per pound ..... 1 cent.
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 sleight of hand, for each license 20 00
The proprietors or agents of all other public exhibitions or shows not specifically enumerated 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 contracts that the lands 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 any cause in any court 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 or about to be prosecuted (any person who for this license shall not be allowed to practice in any such court or tribunal,) 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.
Do. do., if for a period of time exceeding three years, stamp duty 1 00
Leather, bend, per pound ..... 1 ½ cents.
Do., built, per pound ..... 1 ½ cents.
Do., damaged, per pound ..... 5 mills.
Do., enameled, per square foot ..... 5 mills.
Do., enameled skirting, per square foot ..... 1½ cents.
Do., harness, per pound ..... 7 mills.
Do., harness made of hides imported east of the Cape of Good Hope, per pound ..... 5 mills.
Do., offal, per pound ..... 5 mills.
Do., oil dressed, per pound ..... 2 cents.
Do., patent, per square foot ..... 5 mills.
Do., pigskins, per square foot ..... 1 cent
Do., sole, made from hides imported east of the Cape of Good Hope, per pound ..... 5 mills.
Do., sole, all other hemlock tanned, per pound. Do., sole, tanned in whole or in part with oak, per pound ..... 8 mills.
Do., sole, made from hides imported east of the Cape of Good Hope, per pound ..... 5 mills.
Do., sole, all other hemlock tanned, per pound. Do., sole, tanned in whole or in part with oak, per pound ..... 7mills.
Do., tanned calf skins, each ..... 1 cent.
Do., upper finished or curried, except calf skins, made from leather tanned in the interest of the parties finishing or currying such leather, not previously taxed in the rough, per pound 6 cents.
Do., manufactures of, when not otherwise specified ..... 1 cent.
Legacies—Any person or persons having charges or trust, as administrators, executors or trustees, of any legacies or distributive shares arising from personal property, of any kind whatsoever, where the whole amount of such personal property, as aforesaid, shall exceed the sum of one thousand dollars in actual value, passing from any person who may die after the passage of this act, possessed of such property, either by will or by the intestate laws of any State or territory, or any part of such property or interest therein, transferred by deed, grant, bargain, sale or gift, made or intended to take effect in possession or enjoyment after the death of the grantor or bargainer, to any person or persons, or to any body or bodies, politic or corporate, in trust or otherwise, are subject to the following taxes: Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, to the person who died possessed of such property, for each and every hundred dollars of the clear value of such interest in such property ..... 75 cents.
Do., do., where the person or persons entitled to any beneficial interest in such property shall be a descendant of a brother or a sister of the person who died possessed of such property, for each and every hundred dollars of the clear value of such interest 1 50
Do., do., where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the person who died possessed of such property, for each and every hundred dollars of clear value of such interest 3 00
Do., do., where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister, or the grandfather or grandmother of the person who died possessed of such property, for each and every hundred dollars of the clear value of such interest 4 00
Do., do., where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is stated above, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be a body politic or corporate, for each and every hundred dollars of the clear value of such interest 5 00
Do., passing by will, or by the laws of any State or Territory, to husband or wife of the person who died possessed of the property ..... Free.
Legal documents, writ or other original process commenced in any court of law or equity, stamp duty ..... 50 cents.
Letters of credit (see Bills of Exchange, foreign.)
Letters of Administration—Where the estate and effects for or in respect of which such letters of administration applied for, shall be sworn or declared not to exceed the value of 2,500 00, stamp duty ..... 50 cents.
Do., do., to exceed 2,500 00, and not exceeding 5,500 00 ..... 1 00
Do., do., to exceed 5,000 00, and not exceeding 20,000 ..... 3 00
Do. do., to exceed 20,000 00, and not exceeding 50,000 00 ..... 5 00
Do., do., to exceed 50 000 00, and not exceeding 100,000 00 ..... 10 00
Do., do., exceeding 100,000 00, and not exceeding 150,000 00 ..... 20 00
Do., do., for every additional 50,000 00, or part thereof 10 00
Licenses must be taken out each year by the following named persons, for which they are to pay the sum placed opposite their names, viz:
Apothecaries 10 00
Auctioneers 20 00
Bankers 100 00
Billiard tables, each 5 00
Brewers, see "Brewers" ..... 25 and 50 00
Brokers 50 00
Bowling alleys, for each alley 5 00
Cattle brokers 10 00
Claim agents 10 00
Coal oil distillers 50 00
Commercial brokers 50 00
Confectioners 10 00
Circuses 50 00
Dentists 10 00
Distillers, see "Distillers."
Eating houses 10 00
Horse dealers 10 00
Hotels, see "Hotels" ..... from 5 to 200 00
Jugglers 20 00
Lawyers 10 00
Livery stable keepers 10 00
Manufacturers 10 00
Peddlers, see "Peddlers" ..... from 5 to 20 00
Photographers 10 00
Pawnbrokers 50 00
Physicians 10 00
Retail dealers 10 00
Retail dealers in liquors 20 00
Rectifiers, see "Rectifiers."
Surgeons 10 00
Tobacconists 10 00
Theatres 100 00
Tallow chandlers 10 00
Soap makers 10 00
Wholesale dealers 50 00
Wholesale dealers in liquors 100 00
Life insurance companies, see "Insurance."
Lime is not to be regarded as a manufacture.
Liniments, same as "Dentifrice."
Linseed oil, per gallon ..... cents.
Livery stable keepers, under which term is included every person whose occupation is to keep horses for hire or to let, for license 10 00
Lotions, same as "Dentifrice."
Lozenges, medicinal, same as "Dentrifice."
Lumber is not to be considered a manufacture.
Magazines are not to be regarded as a manufacture of paper, or submitted to a rate of duty as a manufacture.
Do., for all advertisements on gross receipts.... 3 per ct.
Magic Liniment, same as "Dentifrice."
Malt is not to be considered a manufacture.
Manifest of the cargo of any ship, vessel or steamer, bound to a foreign port, if the registered tonage does not exceed three hundred tons, stamp duty 1 00
Do., do., exceeding three hundred tons, and not exceeding six hundred tons 3 00
Do., do., exceeding six hundred tons 5 00
Maps are not to be considered a manufacture.
Marine insurance companies see "Insurance."
Marine protest ..... 25 cents.
Meats, preserved ..... 5 per ct.
Medicated herbs, same as "Dentifrice."
Medicated waters, same as "