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 25th of June. We give below a table of the taxes imposed. The names of the articles and classes of persons taxed, are arranged in alphabetical form, rendering the table valuable for convenient and ready reference:

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

First—A tax on persons and corporations engaged in certain pursuits, or 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 liable for the income tax, commencing 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 all 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 the law, on the 1st of August, 1862, and 1st of May thereafter, and deliver such list or statement to the assessor or 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 cent. 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 collector 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. 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 percent is levied on all advertising receipts of newspapers, periodicals, handbills, &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, table or manufactured of spirits or material 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
Alleatives, 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., each package of, the value of which exceeds 75 cents and does not exceed $1	4 cents.
Do., each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
Balm of 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, 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.
Balm of Life, same as "Balm of a Thousand Flowers."	
Balsam of Arrewort, 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	0 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	30 cents.
Do., do., exceeding $750 and not exceeding $1,000	40 cents.
Do., do., exceeding $1,000 and not exceeding $1,500	60 cents.
Do., do., exceeding $1,500 and not exceeding $2,000	1 00
Do., do., exceeding $2,000 and not exceeding $2,500	1 50
Do., do., for every $2,500 or part of $2,500, in excess of $2,000	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 should not exceed $150, or the equivalent thereof in any foreign currency	3 cents.
Do., do., above $150 and not above $500	5 cents.
Do., do., above $500 and not above $1,000	10 cents.
Do., do., above $1,000 and not above $1,500	15 cents.
Do., do., above $1,500 and not above $2,000	20 cents.
Do., do., above $2,000 and not above $2,500	50 cents.
Do., do., above $2,500 and not above $3,500	70 cents.
Do., do., above $3,500 and not above $5,000	1 00
Do., do., above $5,000 and not above $7,500	1 50
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	5 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, and does not exceed 50 cents, a stamp duty	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, covers for 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.	
Bridge, 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.	
Call-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 1[illegible] 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 cents per pack	4 cents.
Calves slaughtered, per head	5 cents.
Carriages, &c., valued at $75 or over, drawn by one horse	1 00
Do., drawn by two horses, valued at $75 and not exceeding $200	2 00
Do., exceeding in value $200 and not exceeding $600	5 00
Do., exceeding $600	10 00
Cassia, ground, and all imitations of, per pound	1 cent
Castile soap, see "Soap."	
Catarrh Snuff, each package of, the retail price or value of which does not exceed 25 cents, a stamp duty of	1 cent.
Do., each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, a stamp duty of	2 cents.
Do., each package of, the retail price or value of which exceeds 50 cents, and does not exceed 75 cents, a stamp duty of	3 cents.
Do., each package of, the value of which exceeds 75 cents, and does not exceed $1	4 cents.
Do., each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of	2 cents.
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 50 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, issued by company on each	25 cents.
Certificate of profits, or any certificate or memorandum, showing an interest in the property or accumulations of any incorporated company, if for not less than 10 00, and not exceeding 50 00, stamp duty	10 cents.
Do., for a sum exceeding 50 00	25 cents.
Certificate of 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	3 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
Commission 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.
Consignment 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 sales of any goods, or merchandise, stocks, bonds, exchange, loans of land, 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, brandies, and 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 umbrellas	5 per ct.
Cough syrup, same as "Catarrh Snuff."	
Coupons, railroad	3 per ct.
Croup remedy, same as "Catarrh Snuff."	
Croup syrup, same as "Catarrh Snuff."	
Deeds, whereby any lands, tenements, or other things sold, shall be granted, leased, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or to any person or persons by his, her or their directions, stamp duty same as "Conveyance."	
Deerskins, dressed and smoked, per pound	2 cents.
Dentifrices, each package of, the retail price or value of which does not exceed 25 cents, a stamp duty of	1 cent
Do., each package of, the retail price or value of which does not exceed 25 cents, and not exceeding 50 cents, a 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.
Damask	3 per ct.
Distilled spirits, first proof, per gallon	20 cents.
Distilled Spirits—The duties on spirituous liquors, and all other spirituous beverages enumerated in the tax bill, is to be collected at no lower rate than the basis of first proof, and shall be increased in proportion for any greater strength than the strength of proof.	
Distilled Spirits—The term first proof is declared to mean that proof of a liquor which corresponds to fifty degrees of Traile's 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 who is a co-partner in the profits or manufactures spirituous liquors for sale, for license	50 00
Do., making less than 300 bbls per year	25 00
Do., of apples and peaches, making less than 150 bbls per year	12 50
Dividends, of the profits of any business 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 the 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, on the excess over 600 00	5 per ct.
Draft, drawn upon any bank, trust company, or any person or persons, companies or corporations, for the payment of money at sight or on demand, same as "Bill of Exchange."	
Drawing rules are not to be considered a manufacture	
Drops, medicinal, same as "Dentifrice."	
Eating houses, under which term is included every place where food or refreshments of any kind are provided for casual visitors, and sold for consumption therein, but the keeper of an eating house, having taken out a license therefor, is not required to take out a license as confectioner, for license	10 00
Electuaries, same as "Dentifrice."	
Emeralds,	3 per ct.
Embrocations, same as "Dentifrice."	
Enameled leather, per square foot	5 mills
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.
Epilentic pills, same as "Dentifrice."	
Erasive soap, see "Soap."	
"Essence of Life," same as "Dentifrice."	
Express—For every receipt issued by an express company or carrier, or person whose occupation it is to act as such, for the delivery of 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, manufactures of, not otherwise specified, is prepared for sale, or any other parts 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 politic, police or corporate, in that 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 broker	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 in liquors	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.	
Magnetics 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, for 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
Manufacturers, for license	10 00
Manufactures, not otherwise specified, of bone, brass, bristle, copper, cotton flax, glass, gold, gutta percha, hemp, horn, India rubber, iron, ivory, jute, lead, leather, paper pottery, silk, silver, steel, tortoise, willow, wood, wool, worsted, and other materials	3 per ct.
Maps are not to be considered a manufacture.	
Marine insurance companies see "insurance."	
Marine protest	25 cents
Meats, preserved	5 per ct.
Medicated beds, same as "Dentifrice."	
Medicated waters, same as "Dentifrice."	
Medicines, see "Dentifrice."	
Merchandise, see "Goods."	
Mineral coal, except pea coal, per ton	3½ cents
Molasses, skits, curred, manufact'd or finished	5 per ct.
Mortgage on lands, estate or property, real or personal, heritable or movable, whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money, lent at the time or previously due and owing or forborne to be paid, being payable; also any conveyance of any lands, estate or property whatsoever, in trust to be sold or otherwise converted into money, which shall be intended only as security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, or any personal bond given as security for the payment of any definite or certain sum of money receiving 100 00, and not exceeding 500 00, stamp duty	50 cents.
Do., exceeding 500 00, and not exceeding 1,000 00	1 00
Do., exceeding 1,000 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., 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, or 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."	
Odoriferous 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 adulterated, 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, for use of any of the States, or give	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.
Panacea, same as "Dentifrice."	
Paper, manufactures of, if not otherwise specified, of account book, bank note, binders' board, card, hanging, letter, map, note, printing, sized and colored, printing unsized, pasteboard, plate, uncolored calendered, wrapping, made of Manilla hemp, or imitation thereof, writing and all other descriptions of	3 per ct.
Paraffine oil	exempt.
Parasols or 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	1 00
Pasteboard, made of junk, straw, or other material	3 per ct.
Patent leather (see Leather) per square foot	5 mills.
Pawnbrokers, under which term is included every person whose business or occupation is to take or receive, by way of pledge, pawn or exchange, any goods, wares, or merchandise, or any kind of personal property what ever, for the repayment or return of money lent thereon, for license	50 00
Pearl barley is not to be considered a manufacture.	
Pectoral balsam, same as "Dentifrice."	
Peddlers, under which term is included every person who sells or offers to sell, at retail, goods, wares or other commodities, traveling from place to place, in the street, or through different parts of the country, when traveling with more than two horses, for license	20 00
Do., do., when traveling with two horses, for each license	15 00
Do., do., when traveling with one horse for each license	10 00
Do., do., when traveling on foot, for each license	5 00
Do., who sell newspapers, bibles or religious tracts	exempt.
Do., who, without or other to sell, dry goods, foreign or domestic, by one or more original packages or pieces at one time to the same person, for each license	50 00
Do., who peddle jewelry, for each license	25 00
Pepper, ground, and all imitations of, per pound	1 cent.
Perfumery, same as "Dentifrice."	
Petroleum, refined, per gallon	10 cents.
Pilal, containing medicine, &c., same as "Bottles," which see.	
Photographers, under which term is included every person who makes for sale photographs, amb