New Orleans Daily Crescent.

WEDNESDAY MORNING, OCTOBER 10, 1866.

Opinion of the Attorney General in regard to the Collection of the Cotton Tax.

WASHINGTON, Oct. 4, 1866.

Joseph Dimpre, Secretary, New Orleans, La.:

Dear Sir—We have at last brought our mission to an end, but by no means a satisfactory one to ourselves or those we represent, as will appear from the inclosed decision of the attorney general of the United States, which we beg leave to hand you for publication; to which we have nothing to add, except that the President and heads of departments, with whom we had free intercourse previous to our memorial being submitted to the attorney general, seemed sincerely to regret their legal inability to grant the relief we petitioned for.

C. FELLOWES,
WM. P. PINCKARD.

ATTORNEY GENERAL'S OFFICE, Sept. 29th, 1866.

Hon. Hugh McCulloch, Secretary of the Treasury:

Sir—I am in receipt of your letter of the 27th, requesting my opinion on the following point: "Whether the laws imposing a tax on cotton and providing for its collection, so restrict the executive authorities as to forbid the arranging of the cotton States into a single cotton district, for the purpose of collecting the tax on cotton, having reference to the cotton tax only, and without necessarily involving any change of district which may be most convenient for the collection of other taxes."

I am clearly of opinion that such a consolidation of the cotton growing States, as is described by the terms of the foregoing inquiry, into a single collection district for the purpose of levying and collecting the duties imposed by the internal revenue laws upon cotton, cannot lawfully be effected by executive authority under the existing provisions of these laws. The authority conferred upon the President by the act of June 30, 1864, section 7, "to alter the respective collection districts, as the public interests may require," enables him only to modify, from time to time, as may be required, existing arrangements of the several districts designated by him for the levying and collection of all the duties and taxes prescribed and imposed by the acts of Congress relating to internal revenue. By the original act of July 11, 1862, the President was empowered simply to divide, respectively, the States and territories of the United States and the District of Columbia into convenient collection districts.

Soon after the passage of this act, a question arose as to the authority of the President to alter the arrangement of the collection districts made and established in pursuance of this provision of law. That question was carefully considered by my predecessor, Attorney General Bates, who gave his opinion that the President, when he made the original division of the States into collection districts, exhausted his power in the premises. This was held on the general principle that, which an act of Congress establishing a general system, confers on the President the authority to do a specified act for the purpose of perfecting the means by which the system shall be carried into effect, the act of the President when performed, according to the terms of the statute, has all the validity and authority of the Senate itself. (U. S. opin. Bates, A. G., p. 354.)

This view of the law having been adopted by the treasury department, Congress was applied to for additional legislation, conferring the authority which was not contained in the original act. The 7th section of the act of June 30th, 1864, was, accordingly, enacted to remedy the particular defect which was found to exist in the statute of 1862.

It is too clear to admit of doubt, that "collection districts," within the meaning of the act, are those districts, respectively, in which the internal duties and taxes imposed by law upon all the subjects of taxation are collected in the manner, and by the officers designated in the statute. These districts cannot be established, or arranged with reference to the duties imposed on particular subjects. This is not the plan upon which the internal revenue laws proceed. Such an arrangement as is proposed in the memorials which you have submitted to me, could not be carried into effect with the machinery of existing law for the collection of internal duties. The President has no power to appoint a special collector for the tax imposed on the particular article of cotton. Nor could he designate any one of the district collectors as the officer who should proceed throughout the entire cotton territory, and collect the tax on that article, wherever found.

The mischief of the present system complained of by the chambers of commerce of Mobile and New Orleans, can only be remedied by Congress.

The act of July 3, 1865, to which reference is made by the memorialists, contains all the exceptional provisions as to the tax on cotton, which Congress then deemed to be necessary; and those provisions, instead of giving authority to make the additional exception, now requested, seem to me wholly inconsistent with it. I have the honor to be, etc.

(Signed) HENRY STANBERY, Attorney General.

New Orleans Money Market.

CRESCENT OFFICE, No. 94 CAMP STREET, Tuesday Evening, October 9, 1866.

The Gold market has been very unsteady to-day, owing to the various and rapid fluctuations at New York, as reported by telegraph. At the opening it was firm at yesterday's closing figures, and some sales transpired during the forenoon even at an advance on these prices; but it subsequently receded, and finally closed at the opening rates, or at best at but a fractional improvement. The demand and supply have been light throughout, and sales have been restricted to $5000 at 147¼; $3000, $5000, $5000, $5000, $5000 and $10,000 at 147, $4100, $2000 and $3000 at 146¾, $3000 at 146¾, $5000 and $7000 at 146¾, and $5000 at 146. Sales of Silver have been confined to $800 at 138 and $1000 at 138¾, all American half dollars. We now quote Gold at 146¼@146¾, American Silver coin at 137½@138½, and Mexican Dollars at 146¼@147.

FOREIGN EXCHANGE—There is but little, if any, increase in the out-door offerings of either Sterling or Francs, and as the demand continues quite restricted, rates exhibited no improvement whatever. The sales since our last comprised only £3000 clear Sterling at 157, £4000 do. at 157¼, £1900 at 157½, £2000 bank at 158¼, and £1200 do. at 107 for gold. Sales of Francs included f.10,000 and f.25,000 bank at f.5.50, and f.60,000 and f.85,000 private, the latter in several lots, at f.5.55. The closing quotations this evening were: 158@160 for bank Sterling, 155½@157½ for clear bills, 153@154 for bill of lading bills, f.5.52½@f.5.50 for bank Francs, and f.5.57½@f.5.55 for out-door Francs.

DOMESTIC EXCHANGE—The tendency of the Domestic Exchange market is to higher rates. Out-door offerings exhibit a marked falling off, while the demand for remittance purposes shows a very material improvement. The purchases by banks and bankers to-day have been confined to the annexed amounts, viz: $100,000, a New York bank check, and $18,000, $25,000, $35,000 and $50,000 private do. at ⅛ ⅌ cent. discount; $30,000 New York, $60,000 Boston, and $65,000 New York and Boston sight at 7-16 ⅌ cent. discount; $42,000 Providence sight, payable at New York, at ¼ ⅌ cent. discount; and $20,000 thirty days' New York at 1¼ ⅌ cent. discount. We still quote ¼@¾ at bank, and ⅛@¼ ⅌ cent. discount out-of-doors for New York sight.

UNCURRENT NOTES AND SECURITIES—The movement in the former to-day comprised $3000 City of New Orleans Notes at 99c., and $3500 do. at 99½c., together with $2500 Louisiana State Notes at 84½ ⅌ dollar; while that of the latter has been confined to 100 shares of City Railroad Stock at a price that has been withheld.

BOARD OF BROKERS.—The sales at the Brokers' Board to-day have been in the following order, viz:

25 shares Hope Insurance Company stock	81½
14 ... City Railroad Company	38
$1,000 City of New Orleans notes	99½
$5,000	99½
$5,000	99½
$2,400 Large Gold	146
$7,000 ...	146
$800 ...	138
$800 Small Gold	146

SPECIAL DISPATCHES.—We are again under obligations to financial and commercial friends, for private telegrams, which we herewith publish, as follows:

New York, Oct 8.—Gold opened at 149. No further cable news received. 11 A. M.—Gold 148¾. Cotton dull and nominal. Sight sterling, 107@108½; 6-20s, 105¾ bid; coupons 113¼@113¾—'64 series, 105¾ bid; coupons, 110¼@110¾; new issue 108¼@108¾; 10-40s, 93¼@93½; 7-30s, 106¼@106¾. 12 M.—Gold 149¼. Cotton dull—nominally 37½@38. 1 P. M.—Gold 149¼; sterling exchange active at 107. Cotton dull at 37@38c.

Commercial Intelligence.

CRESCENT OFFICE, No. 94 CAMP STREET, Tuesday Evening, Oct. 9, 1866.

COTTON—There has been some little variation noticeable in the market to-day, but it did not amount at any time to a general demand, and operations aggregated barely 1500 bales. The supply on factors' tables was of a very restricted character throughout, and the assortment was much less desirable than most buyers had calculated upon. Rates, though still somewhat unsettled, are firmer and steadier than they were at the close of business yesterday; and we now quote low ordinary at 25@27c.; ordinary at 29@31c., good ordinary at 33@34c., low middling at 35@36c., and middling nominal.

COMPARATIVE RECEIPTS OF COTTON AT THIS PORT FOR THE PAST TWO WEEKS.

Oct. 2—bales	1156	Sept. 29—bales	875
" 7—bales	449	" 30—bales	8
" 8—bales	3000	Oct. 1—bales	1599
" 9—bales	3054	" 2—bales	442
Total	7659	Total	2924

STATEMENT OF COTTON.

Stock on hand Sept. 1st, 1866—bales		102,159
Received since yesterday	1,854	
Received previously	25,240—27,094	
		27,108
Exported since yesterday	101	
Exported previously	45,541—45,642	
Stock on hand and on shipboard not cleared		83,456

The exports are exclusively for Baltimore.

SUGAR AND MOLASSES—The market is very quiet. In fact, the stock now on hand is too small and of too poor an assortment to induce buyers to operate very heavily, and the only business now doing is a small retail trade at 11½@12½c. for common, 13@14c. for fair, 14½@18½c. for fully fair, 15½@15½c. for prime, 16@16½c. for choice, 16@16½c. for yellow clarified and 18½@17½c. for white do. The only sale reported to-day is a lot of 10 hhds. yellow clarified at 16c. per lb., and 20 bbls. strictly choice muscovado molasses at 88c. per gallon. It is retailing at 90@75c. per gallon.

TOBACCO—The market still continues very quiet. Buyers for city trade have been looking around, but we have not heard that any sales had been made. The stock is very small, but very firmly held at 3½@6c. for low refused light and heavy, 6½@7c. for common leaf, 7½@8c. for fine do., 10@12c. for good do., 13@14c. for fine do. and 14@16c. for choice selections. Lots for baling are held at 20@25c. per lb.

FLOUR—The stock on hand is very small, but with only moderate demand. Prices, however, are still very fair at previous quotations. Sales to-day comprise 600 bbls., of which 400 and 75 treble extra, at $14 50; 100 on its merits, at $12 50; 100 superfine at $12; 50 fine at $10, and 100 common at $8 25 ⅌ bbl.

CORN—The market continues very quiet but firm. Sales to-day comprise 3000 sacks in lots as follows, viz.: 500 white at 95c.; 150 prime yellow at 95c.; 900 yellow at 93@92½, and 1500 yellow mixed, at 90c. per bushel.

OATS—Are very scarce and prices show a further upward movement. Sales to-day comprise 400 sacks at 51c., and 200 and 250 at 52c. ⅌ bushel.

BRAN—Is very scarce and prices advancing. There were no sales of any magnitude to-day, but holders are now asking $1 50 ⅌ 100 lbs., an advance of 20c. since yesterday.

HAY—The only sales to-day are 50 bales inferior at $20, and 50 bales prime Ohio river at $28 ⅌ ton. The stock is light and is quite firmly held.

PORK—We have no sales to report to-day, but prices continue quite firm at $35 ⅌ bbl. for lots. The retail trade has been quite brisk at $35 25@$35 50 ⅌ bbl.

BACON—The market to-day has been very quiet, except in a retail way, in which there has been quite a brisk trade doing at 18@18½c. for shoulders, 20c. for ribbed sides, 21c. for clear sides and 20½c. ⅌ lb. for sugar-cured hams. The only sales to-day are 10 casks sugar-cured hams at 20½c. ⅌ lb.

LARD—Has been quiet to-day, but prices remain firm at 18@18½c. for tierces and 21½@22c. for kegs.

STAR CANDLES—Are in fair supply and demand, and prices firm at 20c. for 12 oz., 21c. for 13 oz., 22c. for 14 oz. and 25c. for full weight. There were sales to-day of 100 boxes Schaefer's, 12 oz., at 20c., 100 Werk's, 13 oz., at 21c., and 50 14 oz. at 22c.

WHISKY—The market has been very quiet, and the only business doing is in a retail way at $1 75@$1 80 for Louisiana, and $2 25@$2 35 for Western rectified.

INDIA BAGGING—Is in fair supply but moderate demand, and there is more disposition to sell than to buy. We, however, have no change to note in prices, which are as follows, viz: 33c. ⅌ yard for rolls, and 35c. ⅌ yard for bales in retail parcels. Round lots are quoted at 35½c. ⅌ yard.

BALE ROPE—Is in good supply, but with only a moderate demand, at 17½@18c. for round lots and 18½@19c. for jobbing lots.

IRON TIES—The supply of this article is very light, with an active inquiry, and prices firm at 11 @12½c. apiece.

GUNNY BAGS—Are in good supply but dull. We however quote at 30c. a piece.

SALT—Is in fair demand, and prices show a further improvement. We now quote Liverpool fine from store at $2 40@2 60, and coarse $2 25@@2 40 ⅌ bushel; $2 65 for fine by the cargo, and $2 10 for coarse.

SUNDRIES—Potatoes are selling at $3 75@4 00 per bbl. Onions at $1 75@2 50. Apples at $5 50@7. Eggs at $35@40 per bbl. Chickens at $5@7 for small, $8 for large. Turkeys at $34@$35 ⅌ dozen.

BUTTER AND CHEESE—Western and Northern butter is in good supply but quiet at 22@23c. for common Western; 25@26c. for fair do.; 27@28c. for prime do., and 30@35c. for choice; 40@45c. for goshen, and 46@48c. for strictly choice do. Cheese is in good supply but dull at 15c. for skimmed; 21@22c. for factory; 24c. for English dairy; 28@30c. for Stilton, and 33@35c. for pine-apple.

OILS—Linseed is in fair demand at $2@2 05. Coal oil is dull at 50@55c. per gallon, and Lard oil at $1 60@1 65c. per gallon.

HOPS—Are only in moderate supply, but still amply sufficient for the demand, which is quite limited at 70c. for new American and 80c. per lb for Belgian.

MALT—Is in fair supply, but quiet at $1 50@2 for Canada, and $1 20@1 75 per bushel for Western.

COFFEE—Is in good demand and prices firm, with an upward tendency. Sales to-day comprise 100 sacks at 19½c. ⅌ lb. gold, duty paid. Dealers are supplying the demand for the country at 21½@22c. ⅌ lb. for ordinary to prime Rio, in currency.

FREIGHTS—There is no disengaged tonnage on berth for either New York or Boston, and rates are firm as follows, viz: by sail to New York and Boston 5c. ⅌ lb. for Cotton, and 80c. ⅌ bbl. for Flour; by steam to New York, 1c. ⅌ lb. for Cotton, and to Boston 1½c. ⅌ lb. By sail to Liverpool, 9-16@¾d. ⅌ lb for Cotton, and 1½c. ⅌ lb. for Havre. A bark has been taken up to-day for Boston at 80c. ⅌ bbl. for Flour.

Cattle Market.

JEFFERSON CITY, October 10, 1866.

Arrived yesterday—126 Texas Beeves, 146 Hogs, 196 Sheep and 20 Milch Cows. Sold—237 Texas Beeves, 82 Calves and Yearlings, 14 Hogs, 546 Sheep and 15 Milch Cows. Stock on Sale—500 Texas Beeves, 749 Calves and Yearlings, 397 Hogs, 2834 Sheep, and 71 Milch Cows. We quote:

Western Beeves, choice, ⅌ 100 lbs.	— @ —
Western Beeves, 2d quality, ⅌ head	— @ —
Texas Beeves, choice, ⅌ head	55 00@ 60 00
Texas Cattle, 2d quality, ⅌ head	30 00@ 35 00
Texas Cattle, 3d quality, ⅌ head	12 00@ 20 00
Hogs, ⅌ lb gross	12@ — 15
Stock Hogs, ⅌ lb gross	— @ —
Sheep, in lots, ⅌ head	3 25@ 4 25
Crack Sheep, ⅌ head	— @ —
Texas Sheep, ⅌ head	3 25@ 5 25
Choice Western Sheep, ⅌ head	— @ 9 00
Milch Cows, choice, ⅌ head	80 00@100 00
Milch Cows, ⅌ head	50 00@ 70 00
Texas Cows with Calves	40 00@ 50 00
Yearlings, ⅌ head	7 00@ 14 00
Calves, ⅌ head	3 00@ 15 00

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This house, having been thoroughly repainted and renovated, will be ready on the first of October, 1866, for the reception of permanent, transient and day boarders, who will here find a home with superior accommodations, and a table not surpassed by that of any house in the city. Fire alarm rooms, single or in pairs. Meal hours: Breakfast 7 to 8. Dinner 2 to 4. Supper 6 to 7½.

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Give us a call, and test for yourselves.
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All the delicacies of the season, with the choicest Wines and Liquors, always on hand.
The Proprietors, thankful for past favors, solicit a continuance of the same.
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NOTICE.....NOTICE.
This firm of JOHN H. ELLIOTT & CO., composed of the undersigned and Robert B. Seering, in New Orleans, La., having been dissolved and discontinued on the 11th July last, by contract in this city, all persons holding claims against said firm—in consequence of the destruction by fire of the books and papers belonging to it—will be kind enough to render statements of them, and all persons indebted will settle with the undersigned, who is alone authorized to liquidate its affairs.
JOHN H. ELLIOTT,
Box 7793, Postoffice, New York.
New York, September 29th, 1866.

NOTICE.....NOTICE.
All Powers of Attorney heretofore granted by the late firm of John H. Elliott & Co., in New Orleans, La., are hereby cancelled. JOHN H. ELLIOTT,
Liquidating Partner of John H. Elliott & Co.
New York, Sept. 29, 1866.

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Joseph Cole, Esq., President C. of R. Co.
Hon. Charles E. Hooker, Attorney General of Mississippi.
E. N. Gaudechaux, Esq., New Orleans.
A. S. Tracey, Esq., Mobile.

B. R. FORMAN,
ATTORNEY AT LAW,
No. 46 Carondelet street, New Orleans.
Kentucky Commissioner.

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12 St. Charles Street, New Orleans.

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(WILLIAM M. RANDOLPH, CHARLES S. SINGLETON, JOHN W. HARDIE,)
Attorneys and Counselors at Law,
Corner Camp and Natchez streets,
Over Home Mutual Insurance Company, 73 Camp street,
NEW ORLEANS.

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(B. H. MARE, M. A. FOUTE, G. W. H. MARE,)
Attorneys at Law,
141 GRAVIER STREET.
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P. C. FOX,
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No. 184 Gravier Street,
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ATTORNEY AND COUNSELOR AT LAW.
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