The South-Western.

VOL. XV.] SHREVEPORT, LOUISIANA, WEDNESDAY, AUGUST 29, 1866. [No. 4.

TERMS

THE SOUTH-WESTERN is published weekly, at FIVE DOLLARS per annum, THREE for six months, payable in advance. No subscription taken for a less period than six months.

ADVERTISEMENTS inserted at the rate of $1 50 PER SQUARE for the first insertion and 75 CENTS for each subsequent one. Eight lines or less, constitute a square. The following are our rates to yearly advertisers:

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JOHN P. HIGGINS & CO.,
COTTON FACTORS
—AND—
COMMISSION MERCHANTS,
No. 34 Factors' Row, Perdido Street,
[feb 1 1y] NEW ORLEANS.

J. C. PAYNE. | W. H. DAMERON.
G. W. HUNTINGTON. | R. M. PAYNE.

PAYNE, HUNTINGTON & CO.,
Cotton Factors and Commission Merchants,
HAVE resumed business at their old office, No. 52 Union Street, New Orleans. [my9 6m

J. A. STEVENSON. | A. H. MAY.

STEVENSON & MAY,
COTTON FACTORS,
New Orleans.

S. WHITED. | D. C. MARTIN. | F. E. GIBBS. | LEE CRANDALL.

S. WHITED & CO.,
COTTON FACTORS
AND
GENERAL COMMISSION MERCHANTS,
No. 27 Canal street, New Orleans.
FOR the sale of Southern and Western Products, and the purchase of Goods of every description for Merchants and Planters. Liberal Cash Advances made on Consignments. Prompt attention paid to all business entrusted to us. [nov15-1y

L. P. SPYKER. | JOHN M. SANDIDGE.
Morehouse Parish. | Bossier Parish.

SPYKER & SANDIDGE,
Cotton Factors and Commission Merchants,
No. 46 CAROND'LET STREET, NEW ORLEANS.
Papers in north Louisiana copy for one year. Send bill, with one paper containing advertisement, to the house in New Orleans. [ja10-1y

HENRY WARE, of Texas, | WM. H. WARE, of Texas.

H. WARE & SON,
COTTON AND WOOL FACTORS, and Commission Merchants, No. 67 Carondelet street, New Orleans.
January 10, 1866.

WHEELER & SHEPHERD,
COTTON FACTORS
—AND—
General Commission Merchants,
71 Carondelet street, New Orleans.
WILL make liberal Cash Advances on Cotton consigned to their friends in Liverpool [je18 1y

RICHARD NUGENT. | J. N. SHERRY. | A. H. ISAACSON.

RICHARD NUGENT & Co.,
COTTON FACTORS and General Commission Merchants, No. 192 Common street, New Orleans.
New Orleans, August 20, 1865.

J. C. MORRIS,
Successor to Roche & Co.
DEALER IN WOODEN WARE, Paper, Cordage, Brushes, Brooms, Wicking, Twine, Matches, Sieves, Agricultural Implements, etc.
21 and 23 Old Levee street,
New Orleans, August 20, 1865-1y NEW ORLEANS, LA.

A. F. DUNBAR,
COTTON FACTOR and Commission Merchant, No. 90 Common street, New Orleans. Special attention given to receiving and forwarding Merchandise.
New Orleans, August 23, 1865-1y

A. BOWER. | J. GARNER.

BOWER & GARNER,
COTTON AND SUGAR FACTORS, and Commission Merchants, 88 Carondelet street, New Orleans.
Cash advances made on Cotton consigned to us.
New Orleans, August 23, 1865-1y

L. C. JUREY. | J. E. HARRIS.

JUREY & HARRIS,
Successors to FARLEY, JUREY & Co.,
COTTON FACTORS and General Commission Merchants, No. 38 Perdido street, New Orleans.
New Orleans, August 23, 1865-1y

C. A. WEED. | J. H. MCKEE.

C. A. WEED & Co.,
COMMISSION MERCHANTS, Cotton and Sugar Factors, No. 7 Tchoupitoulas street, corner of Common, New Orleans.
REFERENCES:
McCombie & Child, N.Y. Sprague, Soule & Co., Boston.
Hoyt Bros, N. York. First National Bank, N. O.
New Orleans, August 23, 1865-1y

J. PINCKNEY SMITH, Late of Shreveport. | JOHN W. CARR, Madison Parish.

SMITH & CARR,
BROKERS & COMMISSION MERCHANTS,
No. 90 CAMP STREET, NEW ORLEANS.
Attend to filling orders for their old friends gratis.
New Orleans, February 14, 1866-tf

BATTLE, NOBLE & Co.,
FACTORS and General Commission Merchants, New Orleans. Have resumed business at their former office, No. 40 Perdido street. aug23-1y

JOSEPH W. CARROLL. | JAS. HOY. | J. N. NIVEN.

CARROLL, HOY & Co.,
COTTON FACTORS and Commission Merchants, No. 36 Perdido street, (Factors Row,) New Orleans.
We reopened our house for business on the 15th June last. CARROLL, HOY & Co.
New Orleans, August 23, 1865-1y

R. C. CUMMINGS & Co
COMMISSION MERCHANTS,
NEW ORLEANS, LOUISIANA.
We shall continue business as heretofore. Mr. Thos. H. Pitts, Shreveport, La., at Messrs. Walsh & Boisseau's warehouse, will represent our house in all business matters. [july19 1y

GEN. JAS. LONGSTREET, Alabama. | W. S. OWEN, late of Roberts & Owen, N. O. | EDWARD OWEN, New Orleans.

LONGSTREET, OWEN & Co.,
COTTON FACTORS and General Commission Merchants, agent for Pike's celebrated "Magnolia" Whiskey, No. 37 Union street, New Orleans.
New Orleans, January 24, 1866-1y

J. TATUM,
COMMISSION MERCHANT and General Merchandise Broker, 101 Gravier street, between Magazine and Camp streets, New Orleans. Agent for Hilton Bros. & Co.'s Insoluble Cement. aug23-1y

JNO. P. MANICO. | THOS. B. BODLEY,
Formerly with A. D. Donovan. | New Orleans.

CHAUNCEY FORD, of Shreveport, with
JNO. P. MANICO & Co.,
COTTON FACTOR, Commission and Forwarding Merchant, No. 128 Gravier street, (front office, up-stairs) New Orleans. je21 1y

THOS. B. BODLEY,
No. 138 Gravier street, New Orleans,
DEALER in Stationary and Portable Steam Engines, Circular Saw Mills, Cane Mills. All descriptions of Plantation Machinery and Agricultural Implements, Shafting, Belting, etc., etc. je21

THOMAS HENDERSON,
(Formerly Henderson, Terry & Co.,)
COTTON FACTOR,
—AND—
GENERAL COMMISSION MERCHANT,
NO. 190 COMMON STREET,
New Orleans. [s20 1y

MEYER, WEIS & CO.,
Importers and Wholesale Dealers
—IN—
DRY GOODS,
No. 85 CANAL STREET,
my9 6m] NEW ORLEANS.

MEYER, DEUTSCH & WEIS,
Cotton Factors and
GENERAL COMMISSION MERCHANTS,
198 GRAVIER Street, cor. Baronne,
my9 6m] NEW ORLEANS, LA.

C. H. ZIMMERMAN,
94 and 96 Canal Street, New Orleans.
DIAMONDS, WATCHES AND JEWELRY,
AT WHOLESALE [s23 1y

R. BLEAKLEY & CO.,
Wholesale Grocers, Cotton Factors,
—AND—
COMMISSION MERCHANTS,
Nos. 56, 58, 60, 62 and 64 Poydras Street,
CORNER POYDRAS AND TCHOUPITOULAS STREETS,
NEW ORLEANS.
ALL Cotton consigned to us will receive the personal attention of Mr. J. F. GRAULT, (formerly with the house of Messrs. Wright & Allen), who is specially charged with that department of our business. [je7 1y

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GEO. W. BYRNE & CO.,
WHOLESALE GROCERS and Commission Merchants and dealers in Western Produce, No. 40 Poydras street, New Orleans. Thirty years residence in the city, and sixteen years experience in our line, enables us to offer superior advantages to those who purchase from us, or consign to us. Give us a trial. [my9 1y

OLD TYPE METAL—a large quantity—will be sold in quantities to suit purchasers, at this office.

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RUSS'S RUSS'S RUSS'S RUSS'S
RUSS'S RUSS'S RUSS'S RUSS'S

St. Domingo Bitters
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St. Domingo Bitters

One of the most valuable combinations of a useful medicine and an agreeable beverage that has ever been offered to the public. Millions of bottles were sold throughout the North during the last four years, and wherever introduced it has proven a welcome addition to the invalid's table, the family circle, and the bachelor's sideboard.

LADIES who have lost strength and appetite, and suffer from nausea, vomiting and vertigo;

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CHILDREN of sickly nature, and sour, dyspeptic constitutions;

TRAVELERS who have occasion to change their water; and

ALL who live in malarious districts, and are subjected to miasmatic influences, will find one of the most valuable Tonics and invigorators than can be taken, in

RUSS'S St. Domingo Bitters.

TRY THEM BUT ONCE!

RUSS'S St. Domingo Punch.
RUSS'S Arrack Punch,
MADE FROM BATAVIA RICE.
RUSS'S Messina Punch.
RUSS'S Mint Julip.
RUSS'S Gin Cocktail.
RUSS'S Brandy Cocktail.
RUSS'S Bourbon Whisky Cocktail.

The most delightful concoctions that ever tempted a man's taste—cheaper than any STEADY DRINKS in the world.

BLACKBERRY BRANDY,
RASPBERRY SYRUP,
GINGER CORDIAL,
LEMON SYRUP,
Also on hand and manufactured to order.

RUSS & CO.,
No. 33 Dey Steeet, New York.
Sold, wholesale, by J. H. CARTER, Agent, New Orleans.
ELSTNER, KINSWORTHY & CO., Shreveport, La.
ap25 6m]

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Having been always engaged in the mechanical part of the business, all watches sent for repairs will have the strictest personal attention; and having every facility for making any portion of a watch, he will be enabled to work on very reasonable terms.
☞ Jewelry made to order and repaired. Diamonds reset in the latest style. Canes mounted in gold and silver. jan10-1y

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FINE WATCHES, DIAMONDS, JEWELRY
Silver Ware and Fancy Goods.
Watches Repaired. Jewelry and Silver Ware Manufactured to Order. [nov22 1y

R. B. WHEELOCK, T. K. FINLAY. | W. H. DASHIELL, (late of Ball & Dashiell) | WILLIAM BALL, F. O. WOODMAN
WITH
WHEELOCK, FINLAY & CO.,
WHOLESALE DRUGGISTS & IMPORTERS
28 and 34 Magazine Street, and
85 & 87 Gravier Street.
OFFICE AND PACKAGE WAREHOUSE,
CORNER COMMON AND MAGAZINE STREETS,
NEW ORLEANS, LA. [ap11 6m

SCALES! SCALES!! SCALES!!!
FAIRBANKS'
SOUTHERN SCALE WAREHOUSE,
No. 9 TCHOUPITOULAS STREET,
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RAILROAD, Hay, Coal, Warehouse, Cotton, Platform, Counter and Druggists' SCALES. Over one hundred modifications of these standard Scales, adapted to every required operation of weighing.
Orders promptly attended to.
mh28 6m] FAIRBANKS & CO.

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Manufacturers of BOOTS AND SHOES,
Successors of D. H. Taylor & Co., and Taylor & Raddin,
No. 87 and 89 Common street,
New Orleans.
Will keep constantly on hand a full stock, suitable for city and country trade. Give us a call. [jan24-1y

G. N. MORISON,
WHOLESALE DRUGGIST
AND
DEALER IN PATENT MEDICINES, etc.,
No. 12 MAGAZINE STREET,
NEW ORLEANS.
HAS on hand a large and select stock of DRUGS and MEDICINES, which are offered for sale at prices in accordance with Northern quotations, adding a small advance on cost of same, in quantities to suit the wants of purchasers.
Commission Merchants, Planters and Druggists can rely upon getting their goods put up with care and dispatch.
The following articles embrace a small portion of my stock on hand and to arrive.
2000 ounces of French and American QUININE,
500 lbs. CALOMEL—American and English.
100 ounces SULPHATE MORPHINE,
1200 lbs. Refined CAMPHOR,
150 lbs. Powdered IPECAC,
50 lbs. IPECAC ROOT,
300 lbs. CHLOROFORM—1 lb. bottles,
150 ounces of NITRATE SILVER,
125 lbs. IODIDE POTASSA,
300 lbs. SWEET SPIRITS NITRE,
10 barrels of CASTOR OIL,
50 barrels FLAX SEED—Whole and ground,
20 barrels EPSOM SALTS,
500 lbs. of INDIGO,
2000 lbs. GUM ARABIC—Fine and sorts,
1000 lbs. TARTARIC ACID,
2000 lbs. ARROW ROOT—American and Bermuda,
50 boxes of CASTILE SOAP.
PATENT MEDICINES, Etc.,
50 gross of VERMIFUGE,
5 gross of Brown's TROCHES,
5 gross of Bryan's WAFERS,
50 gross of PILLS—Ayre's Brandreths, ect.,
50 dozen of Morison's INVIGORATING BITTERS,
25 dozen of RED JACKET BITTERS,
50 dozen of HOSTETTER'S BITTERS,
5 gross of SOZODONT,
5 gross of Morison's PECTORAL SYRUP,
5 gross of Ayre's CHERRY PECTORAL,
50 dozen of Bull's SARSAPARILLA,
300 dozen of Scotch and Macaboy SNUFF,
50 dozen of COD LIVER OIL,
Also, a fine assortment of PERFUMERY,
Pure BRANDY and WINES.
For sale by
G. N. MORISON,
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Between Common and Gravier Streets, New Orleans.

Saddles, Bridles, Harness &c.,
Leather and Saddlery Hardware. j10-1y

EVERETT LANE,
(SUCCESSOR TO R. B. AUCOIN,)
Manufacturer and
WHOLESALE DEALER IN
BOOTS AND SHOES,
22 Magazine Street, New Orleans.
A large and select assortment always on hand, and for sale at the lowest prices.
Mr. AUCOIN's friends can still find him engaged with the above. [nov8 1y

PETER G. TAYLOR. | CHARLIE H. CHURCHILL.

TAYLOR & CHURCHILL,
Hardware and Cutlery,
No. 11 Magazine street, opposite the St. James Hotel,
NEW ORLEANS.
Iron, Nail and Plow Warehouse, No. 29 Bank Place, New Orleans. aug23-1y

MITCHELL, CRAIG & CO.,
SUCCESSORS TO
C. FLINT & JONES,
FURNITURE WARE-ROOMS,
38 and 40 ROYAL STREET,
NEW ORLEANS.
ROBERT MITCHELL, of Mitchell & Rammelsburg, Cin. Ohio. | JOHN R. CRAIG. JAMES G. CRAIG. my9 6m

MULLER & PIAGET,
No. 35..... Chartres Street .....No. 35,
NEW ORLEANS.
IMPORTERS of Straw Millinery and Foreign Dry Goods. Stock constantly renewed by weekly accessions of the latest novelties in Straw Bonnets and Hats, Ribbons, Artificial Flowers, and seasonable tissues. TERMS LIBERAL. [ap11 1y

D. BLUM & FRANK,
WHOLESALE
DRY GOODS AND CLOTHING,
43 Chartres street, New Orleans. [n29 1y

J. A. LUM,
Dealer in
CARRIAGES AND HARNESS,
No. 74 St. Charles street, New Orleans. [n29 1y

GRIFFIN & PORCH,
WHOLESALE GROCERS
AND
COMMISSION MERCHANTS,
Nos. 37 and 39 Tchoupitoulas Street,
NEW ORLEANS. [jan10-1y

H. B. CLIFFORD,
GROCER,
Corner of Carondelet and Calliope Streets,
NEW ORLEANS.
ALL Orders promptly filled at the lowest prices, and satisfaction guaranteed. [my9 1y

FREE TRADE! FREE TRADE!
WITH THE INTERIOR.

JAMES GONEGAL,
WHOLESALE DRUGGIST,
NEW ORLEANS,
20 St. Charles Street,
Now offers to the Trade the best selected Stock of
Drugs and Medicines in the South,
Composed in part of the following Staple Chemicals,
ACIDS,
QUININE,
CALOMEL,
IODIDE POTASSA,
SUBNITRATE BISMUTH,
BLUE MASS,
BLUE VITROL,
CHLOROFORM,
COLODION,
COPPERAS,
CREOSOTE,
CREAM TARTAR,
DOVER'S POWDERS,
EPSOM SALTS,
Ether, Nitric (f. f. f.)
Ether, Sulphuric,
Glauber Salts,
Glycerin, (Amer. and Eng.)
Hoffman's Anodyne,
Iodine Resublimed,
Iron, all prep'ns of,
Sugar Lead,
Chloride Lime,
Lunar Caustic,
Magnesia, Calcined and Carbonate,
Mercury, and the different prep'ns of,
Morphine, Acetate and Sulphate,
Potassium Cyanide,
POTASSA, and all the preparations of,
RED PRECIPITATE,
ROCHELLE SALTS,
SEIDLITZ MIXTURE,
SALACINE,
SANTONINE,
SODA, and its diff. prep'ns.
SILVER NITRATE CRIST,
STRYCHNINE,
SULPHUR,
TANNIN,
VERATRIA,
ZINC, and its prep'ns.
BILLING'S Syrup.
My stock of Pure Drugs and Medicines is large, and has been carefully selected.
Also, Brandies, Wines, Liquors,
And PERFUMERIES and FANCY GOODS.
Druggists, Physicians and Planters will do well to call and examine my Stock before purchasing elsewhere.
JAMES GONEGAL,
No. 20 St. Charles streets.
New Orleans, August 23, 1866-1y

W. M. BLELOCK. | A. EYRICH. | C. S. W. TITCOMB.

BLELOCK & CO.,
WHOLESALE BOOKSELLERS, STATIONERS,
—AND—
NEWS DEALERS,
No. 130 Canal Street, New Orleans, La.,
HAVE just published the LIFE AND CAMPAIGNS OF LIEUTENANT GENERAL
THOMAS J. JACKSON, (Stonewall Jackson).
By Prof. R. L. DABNEY, D. D. Illustrated with Steel Portrait and Eleven Diagrams. This volume was issued under the express sanction and for the pecuniary benefit of Mrs. Jackson, who placed in the hands of Prof. Dabney all her husband's private letters and documents, official orders, &c., &c., for the specific purpose of giving to the public a thoroughly truthful and authenticated biography of that famous warrior. When to this statement is added the fact that the author was General Jackson's Chief of Staff during his most memorable campaigns, and was therefore conversant with his most secret plans, nothing further need be added to make its worth as a thoroughly accurate and complete memoir apparent. Octavo, pp. 750. Price: Cloth, $4; Half Calf, Library Edition, $6. Agents wanted in every county in Texas, Louisiana, Alabama and Mississippi.
☞ The above book sent by mail, post free, on receipt of price.
BLELOCK & CO., Booksellers,
je13 tf] 230 Canal street New Orleans.

SHREVEPORT BREWERY.
THE undersigned respectfully informs the public that he has purchased from Mr. A. Schaffner, the well-known Shreveport Brewery, for the purpose of continuing the manufacture of LAGER BEER. All orders from either the city or country, promptly filled.
Address Box 261, Shreveport, La. H. LINMAN.
Shreveport, January 10, 1866.

ECLIPSE STABLE, TEXAS STREET.
HAVING leased this well known, large and commodious STABLE, and thoroughly refitted it, we are prepared to attend to the wants of the public. The best horses, carriages and buggies kept constantly on hand. Strict attention given to the grooming and feeding of horses. GEO. A. COOK & CO.,
aug26-tf Proprietors.

LEVY & WEIL,
BUTCHERS,
STALL No. 4 (left-hand side of the Market House).
KEEP constantly on hand Fresh Beef, Pork, Mutton and Veal.
☞ Steamboats and Hotels supplied either in the day or night. [d20 tf

The Amendatory Tax Bill.

[CONTINUED.]

[PUBLIC—No. 111.]

AN ACT to reduce internal taxation and to amend an act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, and acts amendatory thereof.

set forth have been substantially in accordance with the provisions of law, shall be considered and operate as a conveyance of all the right, title, and interest the party delinquent had in and to the real estate thus sold at the time the lein of the United States attached thereto. Any person, whose estate may be proceeded against as aforesaid, shall have the right to pay the amount due, together with the costs and charges thereon, to the collector or deputy collector at any time prior to the sale thereof, and all further proceedings shall cease from the time of such payment. The owners of any real estate sold as aforesaid, their heirs, executors, or administrators, or any person having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the land sold as aforesaid, or any particular tract thereof, at any time within one year after the sale thereof, upon payment to the purchaser, or in case he cannot be found in the county in which the land to be redeemed is situate, then to the collector of the district in which the land is situated, for the use of the purchaser, his heirs or assigns, the amount paid by the said purchaser, and interest thereon, at the rate of twenty per centum per annum. And any collector or deputy collector may, for the collection of taxes imposed upon any person, or for which any person may be liable, and committed to him for collection, seize and sell the lands of such persons situated in any other collection district within the State in which said officer resides; and his proceedings in relation thereto shall have the same effect as if the same were had in his proper collection district. And it shall be the duty of every collector to keep a record of all sales of land made in his collection district, whether by himself or his deputies, or by any other collector, in which shall be set forth the tax for which any such sale was made, the dates of seizure and sale, the name of the party assessed, and all proceedings in making said sale, the amount of fees and expenses, the name of the purchaser and the date of the deed; which record shall be certified by the officer making the sale. And it shall be the duty of any deputy making sale, as aforesaid, to return a statement of all his proceedings to the collector, and to certify the record thereof. And in case of the death or removal of the collector or the expiration of his term of office from any other cause, said record shall be delivered to his successor in office; and a copy of every such record, certified by the collector, shall be evidence in any court of the truth of the facts therein stated.—And when any lands sold, as aforesaid, shall be redeemed as herein-before provided, the collector shall make an entry of the fact upon the record aforesaid, and the said entry shall be evidence of such redemption. And when any property, personal or real, seized and sold by virtue of the foregoing provisions, shall not be sufficient to satisfy the claim of the United States for which distraint or seizure may be made against any person whose property may be so seized and sold, the collector may, thereafter, and so often as the same may be necessary, proceed to seize and sell, in like manner, any other property liable to seizure of such person until the amount due from him, together with all expenses shall be truly paid: *Provided*, That the word "county," wherever the same occurs in this act, or the acts of which this is amendatory, shall be construed to mean, also a parish or any other equivalent subdivision of a State or Territory.

That section thirty-four be amended by striking out all after the enacting clause and inserting the following: That each collector shall be charged with the whole amount of taxes, whether contained in lists delivered to him by the assessors, respectively, or delivered or transmitted to him by assistant assessors from time to time, or by other collectors, or by his predecessor in office, and with the additions thereto, with the par value of all stamps deposited with him, and with all moneys collected for passports, penalties, forfeitures, fees, or costs, and he shall be credited with all payments into the treasury made as provided by law, with all stamps returned by him uncancelled to the treasury, and with the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by them receipted as aforesaid; and also with the amount of the taxes of such persons as may have absconded, or become insolvent, prior to the day when the tax ought, according to the provisions of law, to have been collected, and with all uncollected taxes transferred by him or his deputy acting as collector to his successor in office: *Provided*, That it shall be proved to the satisfaction of the commissioner of Internal Revenue that due diligence was used by the collector, who shall certify the facts to the first comptroller of the treasury. And each collector shall also be credited with the amount of all property purchased by him for the use of the United States, provided he shall faithfully account for and pay over the proceeds thereof upon the resale of the same as required by law. In case of the death, resignation, or removal of the collector, all lists and accounts of taxes uncollected shall be transferred to his successor in office as soon as such successor shall be appointed and qualified, and it shall be the duty of such successor to collect the same.

That section forty-one be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That it shall be the duty of the collectors aforesaid, or their deputies, in their respective districts, and they are hereby authorised, to collect all the taxes imposed by law, however the same may be designated, and to prosecute for the recovery of any sum or sums which may be forfeited by law; and all fines, penalties, and forfeitures which may be incurred or imposed by law, shall be sued for and recovered, in the name of the United States, in any proper form of action, or by any appropriate form of proceedings, qui tam or otherwise, before any circuit or district court of the United States for the district within which said fine, penalty, or forfeiture may have been incurred, or before any other court of competent jurisdiction. And taxes may be sued for and recovered, in the name of the United States, in any proper form of action before any circuit or district court of the United States for the district within which the liability to such tax may have been or shall be incurred, or where the party from whom such tax is due may reside at the time of the commencement of said action. But no such suit shall be commenced unless the commissioner of Iternal Revenue shall authorise or sanction the proceedings: *Provided*, That in case of any suit for penalties or forfeitures brought upon information received from any person, other than a collector, deputy collector, assessor, or assistant assessor, revenue agent, or inspector of internal revenue, the United States shall not be subject to any costs of suit, nor shall the fees of any attorney or counsel employed by any such officer be allowed in the settlement of his account, unless the employment of such attorney or counsel shall be authorized by the commissioner of internal revenue, either expressly or by general regulations.

That section forty-four be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That the commissioner of internal revenue, subject to regulations prescribed by the secretary of the treasure, shall be, and is hereby, authorised, on appeal to him made, to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that shall appear to be unjustly assessed or excessive in amount or in any manner wrongfully collected, and also repay to collectors or deputy collectors the full amount of such sums of money as shall or may be recovered ahainst them, or any of them, in any court, for any internal taxes or licenses collected by them, with the costs and expenses of suit, and all damages and costs recovered against assessors, assistant assessors, collectors, deputy collectors, and inspectors, in any suit which shall be brought against them, or any of them, by reason of anything that shall or may be done in the due performance of their official duties; and all judgments and moneys recovered or received for taxes, costs, forfeitures, and penalties, shall be paid to the collector as internal taxes, are required to be paid: *Provided*, That where second assessment may have been made in case of a list, statement, or return which in the opinion of the assessor or assistant assessor was false or fraudulent, or contained any understatement or undervaluation, such assessment shall not be remitted, nor shall taxes collected under such assessment be recovered, refunded or paid back, unless it is proved that said list, statement, or return was not false or fraudulent, and not contain any understatement or undervaluation.

That section forty-eight be amended by striking out all after the enacting clause and inserting the following: That all goods, wares, merchandise, articles, or objects, on which taxes are imposed by the provisions of law, which shall be found in the possession, or custody, or within the control of any person or persons, for the purpose of being sold or removed by such person or persons in fraud of the internal revenue laws, or with design to avoid payment of said taxes, may be seized by the collector or deputy collector of the proper district, or by such other collector or deputy collector as may be specially authorised by the commissioner of internal revenue for that purpose; and the same shall be forfeited to the United States; and also all raw materials found in the possession of any person or persons intending to manufacture the same into articles of a kind subject to tax for the purpose of fraudulently selling such manufactured articles, or with design to evade the payment of said tax; and also all tools, implements, instruments, and personal property whatsoever, in the place or building or within any yard or enclosure where such articles or such raw materials shall be found, may also be seized by any collector or deputy collector, as aforesaid, and the same shall be forfeited as aforesaid; and the proceedings to enforce said forfeiture shall be in the nature of a proceeding in rem in the circuit or district court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction. And any person who shall have in his custody or possession any such goods, wares, merchandise, articles, or objects, subject to tax as aforesaid, for the purpose of selling the same with the design of avoiding payment of the taxes imposed thereon, shall be liable to a penalty of five hundred dollars, or not less than double the amount of taxes fraudulently attempted to be evaded, to be recovered in any court of competent jurisdiction; and the goods, wares, merchandise, articles, or objects, which shall be so seized by any collector or deputy collector, may, at the option of the collector, be delivered to the marshal of said district, and remain in the care and custody of said marshal, and under his control until he shall obtain possession of by process of law, and the cost of seizure made before process issues shall be taxable by the court: *Provided*, That when the property so seized may be liable to perish or become greatly reduced in price or value by keeping, or when it cannot be kept without great expense, the owner thereof, the collector, or the marshal of the district, may apply to the assessor of the district to examine said property; and if, in the opinion of said assessor, it shall be necessary that the said property should be sold to prevent such waste or expense, he shall appraise the same; and the owner thereupon shall have said property returned to him upon giving bond in such form as may be prescribed by the Commissioner of Internal Revenue, and in an amount equal to the appraised value, with such sureties as the said assessor shall deem good and sufficient, to abide the final order, decree, or judgement of the court having cognizance of the case, and to pay the amount of said appraised value to the collector, marshal, or otherwise, as he may be ordered and directed by the court, which bond shall be filed by said assessor with the United States district attorney for the district in which said proceedings in rem may be commenced: *Provided further*, That in case said bond shall have been executed and the property returned before seizure thereof, by virtue of the process aforesaid, the marshal shall give notice of the pendency of proceedings in court to the parties executing said bond, by personal service or publication, and in manner and form as the court may direct, and the court shall thereupon have jurisdiction of said matter and parties in the same manner as if such property had been seized by virtue of the process aforesaid. But if said owner shall neglect or refuse to give said bond, the assessor shall issue to the collector or marshal aforesaid an order to sell the same; and the said collector or marshal shall thereupon advertise and sell the said property at public auction in the same manner as goods may be sold on final execution in said district; and the proceeds of the sale, after deducting the reasonable costs of the seizure and sale, shall be paid to the court aforesaid, to abide its final order, decree, or judgment.

That sections fifty three, fifty-four, fifty-five, fifty six, fifty-seven, fifty-nine, sixty-two, sixty-three, sixty-four, sixty-five, sixty-six, sixty-seven, sixty-eight, sixty-nine, and seventy, be, and the same are hereby, repealed, to take effect on the first day of September, eighteen hundred and sixty-six.

That section seventy-one be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That no person, firm, company, or corporation shall be engaged in, prosecute, or carry on any trade, business, or profession, hereinafter mentioned and described, until he or they shall have paid a special tax therefor in the manner hereinafter provided.

That section seventy-two be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That every person, firm, company, or corporation engaged in any trade, business, or profession, on which a special tax is imposed by law, shall register with the assistant assessor of the assessment district, first, his or their name or style, and in case of a firm or company, the names of the several persons constituting such firm or company, and their places of residence; second, the trade, business, or profession, and the place where such trade, business or profession is to be carried on; third, if a rectifier, the number of barrels he designs to rectify; if a pedler, whether he designs to travel on foot, or with one, two, or more horses or mules; if an inn-keeper, the yearly rental value of the house and property to be occupied for said purpose. All of which facts shall be retufied duly certified by such assistant assessor, to both the assessor and collector of the district; and the special tax shall be paid to the collector or deputy collector of the district as hereinafter provided for such trade, business, or profession, who shall give a receipt therefor.

That section seventy-three be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That any one who shall exercise or carry on any trade, business, or profession, or do any act hereinafter mentioned, for the exercising, carrying on, or doing of which a special tax is imposed by law, without payment thereof as in that behalf required, shall for every offence, besides being liable to the payment of the tax, be subject to imprisonment for a term not exceeding two years, or a fine not exceeding five hundred dollars, or both, and such fine shall be distributed between the United States and the informer, if there be any, as provided by law.

That section seventy-four be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That the receipt for the payment of any special tax shall contain and set forth the purpose, trade, business or profession for which such tax is paid, and the name and place of abode of the person or persons paying the same; if by a rectifier, the quantity of spirits intended to be rectified; if by a pedler, whether for traveling on foot or with one, or two, or more horses or mules, the time for which payment is made, the date or time of payment, and (except in case of auctioneers, produce brokers, commercial brokers, patent-right dealers, photographers, builders, insurance agents, insurance brokers, and peddlers) the place at which the trade, business, or profession for which the tax is paid shall be carried on: *Provided*, That the payment of the special tax herein imposed shall not exempt from an additional special tax the person or persons, (except lawyers, physicians, surgeons, dentists, cattle brokers, horse dealers, peddlers, produce brokers, commercial brokers, patent-right dealers, photographers, builders, insurance agents, insurance brokers, and auctioneers,) or firm, company, or corporation doing business in any other place than that stated; but nothing herein contained shall require a special tax for the storage of goods, wares, or merchandise in other places than the place of business, nor for the sale by manufacturers or producers of their own goods, wares, and merchandise, at the place of production or manufacture, and at their principal office or place of business, provided no goods, wares, or merchandise shall be kept except as samples, at said office or place of business. And every person exercising or carrying on any trade, business or profession, or doing any act for which a special tax is imposed, shall, on demand of any officer of internal revenue, produce and exhibit the receipt for payment of the tax, unless he shall do so may be taken and deemed not to have paid such tax. And in case any peddler shall refuse to exhibit his or her receipt, as aforesaid, when demanded by any officer of internal revenue, said officer may seize the horse or mule, wagon, and contents, or pack, bundle, or basket of any person so refusing, and the assessor of the district in which the seizure has occurred may, on ten days' notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling-house, require such peddler to show cause, if any he has, why the horses or mules, wagon, and contents, pack, bundle, or basket so seized shall not be forfeited; and in case no sufficient cause is shown, the assessor may direct a forfeiture, and issue an order to the collector or to any deputy collector of the district for the sale of the property so forfeited; and the same, after payment of the expenses of the proceedings, shall be paid to the collector for the use of the United States. And all such special taxes shall become due on the first day of May in each year, or on commencing any trade, business, or profession upon which such tax is by law imposed. In the former case the tax shall be reckoned for one year, and in the latter case, proportionately for that part of the year from the first day of the month in which the liability to a special tax commenced, to the first day of May following.

That section seventy-five be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That upon the death of any person having paid the special tax for any trade, business, or profession, it may and shall be lawful for the executors or administrators, or the wife or child, or the legal representatives of such deceased person to occupy the house or premises, and in like manner to exercise or carry on, for the residue of the term for which the tax shall have been paid, the same trade, business, or profession, as the deceased before exercised or carried on, in or upon the same houses or premises, without payment of any additional tax. And in case of the removal of any person or persons from the house or premises for which any trade, business, or profession so removing to any other place to carry on the trade, business, or profession specified in the tax receipt at the place to which such person or persons may remove without payment of any additional tax: *Provided*, That all cases of death, change, or removal, as aforesaid, shall be registered with the assistant assessor, and with the collector, together with the name or names of the person or persons making such change or removal, or successor to any person deceased, under regulations to be prescribed by the Commissioner of Internal Revenue.

That section seventy-six be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That in every case where more than one of the pursuits, employments, or occupations, hereinafter described, shall be pursued or carried on in the same place by the same person at the same time, except as hereinafter provided, the tax shall be paid for each according to the rates severally prescribed: *Provided*, That in cities and towns having a less population than six thousand persons according to the last preceding census, one special tax shall be held to embrace the business of land warrant brokers, claim agents and real estate agents, upon payment of the highest rate of tax applicable to either one of said pursuits.

That section seventy-seven be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That no auctioneer shall, by virtue of having paid the special tax as an auctioneer, sell any goods or other property at private sale, nor shall he employ any other person to act as auctioneer in his behalf, except in his own store or warehouse or in his presence; and any auctioneer who shall sell goods or commodities otherwise than by auction, without having paid the special tax imposed upon such business, shall be subject and liable to the penalty imposed upon persons dealing in or retailing, trading or selling goods or commodities without payment of the special tax for exercising or carrying on such trade or business; and where goods or commodities are the property of any person or persons taxed to deal in or retail, or trade in or sell the same, it shall and may be lawful for any person exercising or carrying on the trade or business of an auctioneer to sell such goods or commodities for and on behalf of such person or persons in said house or premises.

That section seventy-eight be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That any number of persons, except lawyers, conveyancers, claim agents, patent agents, physicians, surgeons, dentists, cattle brokers, horse dealers, and peddlers, doing business in copartnership at any one place, shall be required to pay but one special tax for such copartnership.

That section seventy-nine be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That a special tax shall be and hereby is, imposed as follows, that is to say:

One. Banks chartered or organized under a general law, with a capital not exceeding fifty thousand dollars, and bankers using or employing a capital not exceeding the sum of fifty thousand dollars, shall pay one hundred dollars; when exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, two dollars. Every incorporated or other bank, and every person, firm, or company having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check, or order