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FATE.

These withered hands are weak,
But they shall do my bidding, though so frail:
These lips are thin and white, but shall not fail
The appointed words to speak.

Thy sneer I can forgive,
Because I know the strength of destiny:
Until my task is done I can not die,
And then I would not live.
[By the late John A. Dorgan.

"THE SLEEPING BEAUTY."

Sharp Reply of Her Physicians to the Verdict of Humbug and Collusion Rendered by the St. Louis Medical Society's Committee.

[From the St. Louis Democrat.]

On the seventh instant arrived in the city Dr. Charles P. Glover and John Rhea, from Tennessee, bringing with them, in charge also of her mother, the much talked of phenomenon, widely known as the "Sleeping Beauty." This curiosity of poetic designation, was said to have slept for twenty-one years, or since she was eight years of age, with daily snatches of wakefulness, amounting in all to about one hour in the twenty-four. Her doctors asked the St. Louis Medical Society to investigate and try to explain or alleviate her condition, and the Society appointed for the purpose a committee, who spent the better part of a week in the task. They unanimously pronounce the case one of humbug and collusion, having, however, some basis of nervous disease. As to this report Drs. Glover and Rhea claim the right to be heard in defense, and accordingly they submit the following as their rejoinder:

TO THE PUBLIC.

The primary object of the undersigned in bringing the "Sleeping Beauty" to St. Louis was scientific examination.

The second, if sufficient interest was manifested, to let her be seen to remunerate us for expenses and time, and to better the condition of the family, and more, if it would yield it. That was and is our business.

We were ignorant enough to know before we left home that she was troubled with neuralgia of the shoulders, etc., and a functional derrangement peculiar to her sex. And we were honest enough to own that we did not know from any process of pathological or physiological reasoning what her long-continued comatose or sleepy condition rested upon. Hence we sought light. We arrived here October 7. The next evening the case was placed before the medical association, a committe asked for and granted.

The next morning they were admitted into her room, and, without restriction, were allowed to come, remain and go, *ad libitum*.

The committee did not use cruel or harsh means, for such was prohibited from beginning. One of them did, however, introduce a needle into both lower extremities, and another doctor pierced her arm with a needle and punched her eyes with his finger, insomuch that her eyes ran water before she awoke, and that she wept when conscious.

We made statements of her condition when asked—answered all questions, to the best of our knowledge, truthfully.

We pointed out faithfully and honestly every phenomenon in her case with all courtesy and patience. And here we are forced to say, we have not received one ray of light as to her true situation more than we had before we came.

On last Thursday afternoon (we think), over a majority of the committee told us they were satisfied with the investigation, and supposed it might be considered as closed. We then remarked, it is insisted that some more special instrumental examinations should be made, and that, say, some forty-eight hours of her diurnal motions are necessary to be gone through with. "Oh, well," it was replied, "we care nothing about all that, but perhaps you had better allow that, to keep things a little quiet." That is about the substance, if not the exact words, of that conversation. About the same time, perhaps a little before, as well as afterward, electricity, chloral and chloroform were proposed as, least, palliative experiments. We declined experiments; declined them because, as we told them, we were under pledges to the family, as well as good people at home, that we would allow nothing of the kind. We declined them, although "she can be of no use to society or the community;" declined them, because we had received no intelligent or satisfactory diagnosis of the case whatever, so far as the examination had gone.

It is finished! And we still decline! For we are yet without light as to the cause which compels that poor unfortunate girl to sleep about twenty-two out of every twenty-four hours.

Here we would like to stop—to write our names. But not yet! Science, progressive science, has put on her beautiful garments; has been strolling about the moonlit streets, stooping and stopping for a little respite under the eves of houses; peeping through keyholes, "fearing" to enter the domicil of innocence. What rapid, what new-born strides for tame, Dame Science to take! But, hark! She has fathomed the mystery; descended deeper into the hidden secrets of nature than a Jones or an Eve, and perhaps five hundred others dare go. The diagnosis, the scientific diagnosis, is complete. It is what medical men call "gross misrepresentation, collusion and systematic pretending, for the purpose of deceiving," and known by the profession as humbug by appointment. Hold; Macduff, hold. We have heard of a certain fish, which, when too closely pursued by its enemies, throws out a dark liquid that so discolors the water that it has opportunity to make its escape.

Now, reader, before we dismiss this subject, we wish to make three distinct propositions:

First—We will place in the hands of the Mayor of St. Louis sufficient money to defray the expenses of any two intelligent citizens (not doctors), to go to the places of our residence, which are at and near Union City, Obion county, Tennessee, if they establish the charge, in the slightest degree, of our want of veracity and integrity.

Second—We will deposit a like sum if he will appoint two others to go to the lifelong residence of the "Sleeping Beauty," six miles from Hickman, Kentucky, and find any one so *ignorant* or so wise as to pronounce her a fraud or humbug—a mere *educated pretense*.

Third—If he will appoint two intelligent ladies to come at 9 P. M., for three consecutive nights, and set up with her all night, and if they find that she fails on either night to have her chill of one hour, from 10 to 11 P. M., or if they fail to observe all her phenomena occurring as during the day, or if she uses that right hand one moment, or one whit better than during the day, then we will sign and publish at our own expense (under the control of the Mayor) in the St. Louis papers that we are liars and imposters.

CHARLES. P. GLOVER, M. D.
JOHN RHEA, M. D.
St. Louis, October 17, 1870.

We commend the following, from the Chicago *Tribune*, to the careful consideration of our readers:

It may seem to be a rather absurd assertion that a discovery has recently been made in valuable lands on the North American Continent, within easy access of the most densely populated portion of the country, of more worth than all the gold and silver mines that have been prospected for the last twenty years. Of land, it was thought, we had enough, and that we knew just where it was; but, in our calculation, we counted in that immense region still laid down in the school-books as the Great American Desert, and counted it as a barren and worthless waste. The discovery is that there is no such place as the Great American Desert, or rather that the place laid down as such, extending from Western Kansas to the foot of the Rocky Mountains—a belt of country not less than two hundred miles in width, and pierced by the Kansas Pacific Railway a length of four hundred miles—is not a desert at all, but a region covered with a native growth of grass of the most nutritious quality, and peculiarly calculated by climate and position as the natural range for stock-grazing and raising, from which the present and future millions of people of the United States are to be supplied with beef and mutton, with hides, and wool, and horses. Undoubtedly, much of this region will eventually be opened to agriculture, but before that time comes the problem of irrigation must be solved by sinking numerous artesian wells, bringing hidden streams to the surface, and turning the waters of the rivers from their natural channels to percolate in canals and rivulets over the arid soil of the plains.

That time, however, is far distant, even if it ever comes, for many hundreds of miles of high and rolling prairie which makes the divides between the rivers. The problem, indeed, is solved already for those sections of country bordering the rivers, where irrigation has revealed the fact that the soil only needs sufficiency of water to render it the most fertile and the most certainly productive of crops of any land upon the continent. But, when all this land shall be redeemed, and as agricultural population shall have covered all the region so easily redered fertile by irrigation, there will still remain an immense stretch of country, hundreds of miles in extent, high, dry, salubrious, and rich in its own peculiar way, on which the agriculturalist will not encroach, but where the herdsman will gather tens of thousands of cattle and of sheep, for whose sustenance nature has made the amplest provision, and which may be multiplied in numbers sufficient almost to feed the world.

It only needs that man shall provide for water by wells and reservoirs, or keeping near enough to the living streams, and nature has done the rest. "All flesh is grass" in another sense than the Scriptural, and the plains are supplied with a natural herbage for stock, which needs no other moisture during the long dry season than that which fell from the clouds in the early spring and started it in its growth. It matures its short blade and seeds and is cured into hay upon the ground in the steady summer heat, and so preserves its sweetness and nutrition all winter long that animals feeding upon it are fatter in the spring than in the fall. Domestic cattle will leave any other food for this, and, in the long range from North to South, herds may be driven the year round from ranch to ranch, and never fail of finding an inexhaustible supply. But, by careful selection of localities, even this may be avoided, and the range confined within a few miles.

On these fields millions of buffalo and antelope have roamed and fattened from time immemorial, and that alone is evidence enough of the peculiar fitness of this region for the raising of domestic animals, even had the experiment not been successfully tested by putting upon them herds of Texas cattle, which thrive and fatten and improve there better than on the different grass of the more Southern plains.

To sum up, then—this wide extent of country, which, till recently, has been held to be a desert utterly unfit for any human use, is, in reality, in its high and rolling surface, the salubrity of its climate, the food with which it is covered all the year round, and in the very difficulty of devoting it, for want of rain, to agriculture, peculiarly adapted to the raising of domestic animals, and to become the great source of supply of animal food for the people of the whole country. To stock it we have the cattle of Texas and New Nexico, which only need to be crossed with our own breeds to secure the best qualities of both.

Through the centre of this region, hitherto supposed a desert, runs for four hundred and fifty miles the Kansas Pacific Railway, and it is the opening of that road that will render the raising of cattle in Western Kansas and Colorado so profitable and so important to Eastern markets. The business of that road on its eastern sections shows how immense the trade in cattle is, and how dependent the whole country is upon this supply from the West and Southwest. From May 1 to October 1 of the present year, the number of head of cattle brought eastward over the Kansas Pacific Road was 75,608, and in September alone the number was 19,868.

The increase is very rapid, being about 50,000 head more than the figures show for the corresponding months last year, and the demand seems limited only by the capacity of a new road. As that capacity increases, the demand increases, as shown in the September figures; and as the country will want all the cattle that can be raised upon the plains—raised at little cost and at enormous profit—so the road which runs through these plains will be able to bring them to market. Upon the probable growth of this new branch of commerce it would be useless to speculate, for, based upon an actual necessary of life for the production of which a new region is discovered with facilities hithreto unknown, all speculation upon its importance and its growth would probably be at fault.

A German forest-keeper, eighty-two years old, not wishing to carry to the grave an important secret, has published in the Leipsic *Journal* a recipe he has used for fifty years, and which he says has saved several men and a great number of animals from a horrible death by hydrophobia. The bite must be bathed as soon as possible with warm vinegar and water, and when this has dried, a few drops of muriatic acid poured upon the wound will destroy the poison of the saliva and relieve the patient from all present or future danger.

REPUBLICAN PLATFORM.

The Republican State Convention of Louisiana, which assembled in the city of New Orleans on the eighth of August, 1870, adopted the following declaration of principles:

1. That we indorse the principles of the national Republican party as set forth in the Chicago platform of 1868, and in the adoption of the fifteenth constitutional amendment and laws to inforce the same.

2. That we adhere to the principles of equal rights to all mankind, whether at the ballot box, in the public schools or in the pursuit of business, without distinction of caste, race or nationality; and we pledge ourselves to the enactment and enforcement of laws to carry out this principle.

3. That no government is republican unless its citizens can exercise the free right of suffrage, and we pledge the whole strength of the Republican party of this State to aid the executive officers in securing to every voter his inalienable right to cast his ballot at the polls for such candidates as he may select.

4. That manhood and not money makes the true citizen; that the poor man should be protected equally with the wealthy, and, therefore, we pledge ourselves to the enactment of a liberal homestead exemption law.

5. That we are a party of law and order, and as such will use our earnest endeavors to carry out the literal intent of the constitution of 1868, and laws enacted thereunder; that the constitutionality of any law can only be questioned before the courts, and that all good citizens must obey the provisions of every law until declared null by the highest judicial tribunal.

6. That as the party of progress, we encourage internal improvements, the expansion of our commerce, the full development of our material resources, and the immediate rebuilding of the levees.

7. That special legislation too often tends to encourage corruption and to subvert good government, and we pledge ourselves to use our best endeavors to check and ultimately abolish it.

8. That we will sustain and support the President of the United States, the Governor of this State, and all of their subordinate officers, in all efforts they may make to protect the lives, property and liberty of our citizens, in an honest and economical administration of the affairs of government, and in the maintenance and enforcement of the great political principles of Republicanism as declared in our party platforms.

9. That we heartily approve of the action of our Senators and Representatives in Congress in the efforts they are putting forth to obtain national aid for the rebuilding of the levees, and the construction of railroads, and the opening of our harbors, and that we pledge them our support in similar labors in the future.

10. That we invite all citizens who believe in the elevation of mankind, in the principles of universal liberty, equality and justice, in the suppression of lawlessness and crime, and the enforcement of law and order, in an economical administration of government, in the elevation of honest and capable men to office, to join with us in making our State prosperous and happy under such principles.

11. That we pledge the support of the Republican party of the State to the nominees of this convention, and will use all honorable means to secure their election.

OFFICIAL.

LAWS OF THE UNITED STATES.

Passed at the Second Session of the Forty-first Congress.

[PUBLIC—No. 161.]

AN ACT to reduce internal taxes, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of May, eighteen hundred and seventy-one, the special taxes imposed by the seventy-ninth section of the 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 thirty, eighteen hundred and sixty-four, as amended by section nine of the internal revenue act approved July thirteen, eighteen hundred and sixty-six, and as amended by section two of the internal revenue act approved March two eighteen hundred and sixty-seven, be and the same are hereby repealed; but this act shall not be held to repeal or in any way affect the special tax on brewers imposed by said section, or the special taxes imposed by the act approved July twenty, eighteen hundred and sixty-eight, entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," or the acts amendatory thereof.

SEC. 2. And be it further enacted, That on and after the first day of October, eighteen hundred and seventy, the several taxes on sales imposed by the internal revenue laws now in force, saving and excepting such taxes on sales as are by existing law paid by stamps, and the taxes on sales of leaf tobacco, manufactured tobacco, snuff, cigars, foreign and domestic distilled spirits, and wines, imposed by said act, approved July twenty, eighteen hundred and sixty-eight, and acts amendatory thereof, be, and the same are hereby, repealed.

SEC. 3. And be it further enacted, That on and after the first day of October, eighteen hundred and seventy, the taxes imposed by the internal revenue laws, now in force, herein specified, be, and the same are hereby, repealed, namely: on articles in schedule A; the special tax on boats, barges, and flats; on legacies and successions; on passports; and on gross receipts.

SEC. 4. And be it further enacted, That on and after the first day of October, eighteen hundred and seventy, the stamp tax imposed in schedule B on promissory notes for a less sum than one hundred dollars, and on receipts for any sum of money, or for the payment of any debt, and the stamp tax imposed in schedule C, on canned and preserved fish, be, and the same are hereby, repealed. And no stamp shall be required upon the transfer or assignment of a mortgage, where it or the instrument it secures has been once duly stamped. And the proprietor or proprietors of articles named in said schedule C, who shall furnish his or their own die or design for stamps to be used especially for his or their own proprietary articles, shall be allowed the following commissions, namely: On amounts purchased at one time of not less than fifty dollars nor more than five hundred dollars, ten per centum on the whole amount purchased: Provided, That lucifer or friction matches, and cigar lights, and wax tapers, may be removed from the place of manufacture for export to a foreign country without payment of tax, or affixing stamps thereto, under such rules and regulations as the Commissioner of Internal Revenue may prescribe; and all provisions of existing laws inconsistent herewith are hereby repealed.

SEC. 5. And be it further enacted, That section one hundred and fifty-eight of the 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 thirty, eighteen hundred and sixty-four, as amended by section nine of the internal revenue act, approved July thirteen, eighteen hundred and sixty-six, be, and is hereby, amended by striking out the words "fifty dollars" in the second proviso, and inserting in lieu thereof the following: "double the amount of tax remaining unpaid, but in no case less than five dollars;" also, by striking out the words "sixty-six" in the third proviso, and inserting in lief thereof the words "seventy-one;" also, by striking out the words "sixty-seven" in the last proviso, and inserting in lieu thereof the words "seventy-two."

SEC. 6. And be it further enacted, That there shall be levied and collected annually, as hereinafter provided, for the years eighteen hundred and seventy and eighteen hundred and seventy-one, and no longer, a tax of two and one-half per centum upon the gains, profits and income of every person residing in the United States, and of every citizen of the United States residing abroad, derived from any source whatever, whether within or without the United States, except as hereafter provided, and a like tax annually upon the gains, profits and income derived from any business, trade or profession carried on in the United States by any person residing without the United States, and not a citizen thereof, or from rents of real estate within the United States owned by any person residing without the United States, and not a citizen thereof.

SEC. 7. And be it further enacted, That in estimating the gains, profits, and income of any person, there shall be included all income derived from any kind of property, rents, interest received or accrued upon all notes, bonds, and mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, interest upon notes, bonds, or other securities of the United States; and the amount of all premium on gold and coupons; the gains, profits, and income of any business, profession, trade, employment, office, or vocation; including any amount received as salary or pay for services in the civil, military, naval, or other service of the United States, or as senator, representative or delegate in Congress; except that portion thereof from which, under authority of acts of Congress previous hereto, a tax of five per centum shall have been withheld; the share of any person of the gains and profits, whether divided or not, of all companies or partnerships, but not including the amount received from any corporations whose officers, as authorized by law, withhold and pay as taxes a per centum of the dividends made, and of interest or coupons paid by such corporations; profits realized within the year from sales of real estate purchased within two years previous to the year for which income is estimated; the amount of sales of live stock, sugar, wool, butter, cheese, pork, beef, mutton or other meats, hay and grain, fruits, vegetables, or other productions, being the growth or produce of the estate of such person, but not including any part thereof consumed directly by the family; and all other gains, profits and income drawn from any source whatever, but not including the rental value of the homestead used or occupied by any person, or by his family.

SEC. 8. And be it further enacted, That military or naval pensions allowed to any person under the laws of the United States, and the sum of two thousand dollars of the gains, profits and income of any person, shall be exempt from said income tax, in the manner hereinafter provided. Only one deduction of two thousand dollars shall be made from the aggregate income of all the members of any family composed of one or both parents and one or more minor children, or of husband and wife; but when a wife has by law a separate income, beyond the control of her husband, and is living separate and apart from him, such deduction shall then be made from her income, gains and profits; and guardians and trustees shall be allowed to make the deduction in favor of each ward or beneficiary except that in case of two or more wards or beneficiaries comprised in one family, having joint property interest, only one deduction shall be made in their favor. For the purpose of allowing said deduction from the income of any religious or social community holding all their property and the income therefrom jointly and in common, each five of the persons composing such society, and any remaining fractional number of such persons less than five over such groups of five, shall be held to constitute a family, and a deduction of two thousand dollars shall be allowed for each of said families. Any taxes on the incomes, gains and profits of such societies now due and unpaid, shall be assessed and collected according to this provision, except that the deduction shall be only one thousand dollars for any year prior to eighteen hundred and seventy.

SEC. 9. And be it further enacted, That in addition to the exemptions provided in the preceding section, there shall be deducted from the gains, profits and income of any person all national, State, county and municipal taxes paid by him within the year, whether such person be owner, tenant or mortgager; all his losses actually sustained during the year arising from fires, floods, shipwreck, or incurred in trade, and debts ascertained to be worthless, but excluding all estimated depreciation of values; the amount of interest paid during the year, and the amount paid for rent or labor to cultivate land, or to conduct any other business from which income is derived; the amount paid for the rent of the house or premises occupied as a residence for himself or his family, and the amount paid out for usual and ordinary repairs. No deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments made to increase the value of any property or estate.

SEC. 10. And be it further enacted, That the tax hereinbefore provided shall be assessed upon the gains, profits, and income for the year ending on the thirty-first day of December next preceding the time for levying and collecting said tax, and shall be levied on the first day of March, eighteen hundred and seventy-one and eighteen hundred and seventy-two, and be due and payable on or before the thirtieth day of April in each of said years. And in addition to any sum annually due and unpaid after the thirtieth day of April, and for ten days after notice and demand thereof by the collector, there shall be levied and collected, as a penalty, the sum of five per centum on the amount unpaid, and interest on said amount at the rate of one per centum per month from the time the same became due, except from the estates of deceased, insane, or insolvent persons.

SEC. 11. And be it further enacted, That it shall be the duty of every person of lawful age, whose gross income during the preceding year exceeded two thousand dollars, to make and render a return on or before the day designated by law, to the assistant assessor of the district in which he resides, of the gross amount of his income, gains, and profits as aforesaid; but not including the amount received from any corporation whose officers, as authorized by law, withhold and pay as taxes a per centum of the dividends made and of the interest or coupons paid by such corporation, for that portion of the salary or pay received for services in the civil, military, naval, or other service of the United States, or as senator, representative or delegate in Congress, from which tax has been deducted, nor the wages of minor children not received; and every guardian and trustee, executor or administrator, and any person acting in any other fiduciary capacity, or as resident agent for, or copartner of, any non-resident alien, deriving income, gains and profits from any business, trade or profession carried on in the United States, or from rents of real estate situated therein, shall make and render a return as aforesaid to the assistant assessor of the district in which he resides of the amount of income, gains and profits of any minor or person for whom he acts. The assistant assessor shall require every such return to be verified by the oath of the party rendering it, and may increase the amount of any return, after notice to such party, if he has reason to believe that the same is understated. In case any person having a gross income as above, of two thousand dollars or more, shall neglect or refuse to make and render such return, or shall render a false or fraudulent return, the assessor or assistant assessor shall make such return, according to the best information he can obtain by the examination of said person, or of his books or accounts, or by any other evidence, and shall add, as a penalty, to the amount of the tax due thereon, fifty per centum in all cases of wilful neglect or refusal to make and render a return, and one hundred per centum in all cases of a false or fraudulent return having been rendered. The tax and the addition thereto as penalty shall be assessed and collected in the manner provided for in cases of wilful neglect or refusal to render a return, or of rendering a false or fraudulent return. But no penalty shall be assessed upon any person for such neglect or refusal, or for making or rendering a false or fraudulent return, except after reasonable notice of the time and place of hearing, to be regulated by the Commissioner of Internal Revenue, so as to give the person charged an opportunity to be heard; provided, that no collector, deputy collector, assessor, or assistant assessor shall permit to be published in any manner such income returns, or any part thereof, except such general statistics, not specifying the names of individuals or firms, as he may make public, under such rules and regulations as the Commissioner of Internal Revenue shall prescribe.

SEC. 12. And be it further enacted, That when the return of any person is increased by the assistant assessor, such person may exhibit his books and accounts, and be permitted to prove and declare, under oath, the amount of income liable to be assessed; but such oath and evidence shall not be conclusive of the facts, and no deductions claimed in such cases shall be allowed until approved by the assistant assessor. Any person may appeal from the decision of the assistant assessor, in such cases, to the assessor of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final. The form, time, and manner of proceedings shall be subject to regulations to be prescribed by the Commissioner of Internal Revenue.

SEC. 13. And be it further enacted, That any person, in his own behalf, or as such fiduciary or agent, shall be permitted to declare, under oath, that he, or his ward, beneficiary, or principal, was not possessed of an income of two thousand dollars, liable to be assessed according to the provisions of this act; or may declare that an income tax has been assessed and paid elsewhere in the same year, under authority of the United States, upon his income, gains, and profits, or those of his ward, beneficiary, or principal, as required by law; and if the assistant assessor shall be satisfied of the truth of the declaration, such person shall thereupon be exempt from income tax in the said district.

SEC. 14. And be it further enacted, That consuls of foreign governments who are not citizens of the United States shall be exempt from any income tax imposed by this act which may be derived from their official emoluments, or from property in foreign countries: Provided, That the governments which such consuls may represent shall extend similar exemption to consuls of the United States.

SEC. 15. And be it further enacted, That there shall be levied and collected for and during the year eighteen hundred and seventy-one a tax of two and one-half per centum on the amount of all interest or coupons paid on bonds or other evidences of debt issued and payable in one or more years after date, by any of the corporations in this section hereinafter enumerated, and on the amount of all dividends of earnings, income, or gains hereafter declared, by any bank, trust company, savings institution, insurance company, railroad company, canal company, turnpike company, canal navigation company, and slack-water company, whenever and wherever the same shall be payable, and to whatsoever person the same may be due, including non-residents, whether citizens or aliens, and on all undivided profits of any such corporation which have accrued and been earned and added to any surplus, contingent, or other fund, and every such corporation having paid the tax as aforesaid, is hereby authorized to deduct and withhold from any payment on account of interest, coupons and dividends an amount equal to the tax of two and one-half per centum on the same; and the payment to the United States, as provided by law, of the amount of tax so deducted from the interest, coupons and dividends aforesaid, shall discharge the corporation from any liability for that amount of said interest, coupons or dividends, claimed as due to any person, except in cases where said corporations have provided otherwise by an express contract; Provided, That the tax upon the dividends of insurance companies shall not be deemed due until such dividends are payable, either in money or otherwise; and that the money returned by mutual insurance companies to their policy-holders, and the annual or semi-annual interest allowed or paid to the depositors in savings banks or savings institutions, shall not be considered as dividends; and that when any dividend is made, or interest as aforesaid is paid, which includes any part of the surplus or contingent fund of any corporation which has been assessed and the tax paid thereon, or which includes any part of the dividends, interest, or coupons received from other corporations whose officers are authorized by law to withhold a per centum on the same, the amount of tax so paid on that portion of the surplus or contingent fund, and the amount of tax which has been withheld and paid on dividends, interest, or coupons so received, may be deducted from the tax on such dividend or interest.

SEC. 16. And be it further enacted, That every person having the care or management of any corporation liable to be taxed under the last preceding section, shall make and render to the assessor or assistant assessor of the district in which such person has his office for conducting the business of such corporation, on or before the tenth day of the month following that in which any dividends or sums of money become due or payable as aforesaid, a true and complete return, in such form as the Commissioner of Internal Revenue may prescribe, of the amount of income and profits and of taxes as aforesaid; and there shall be annexed thereto a declaration of the president, cashier, or treasurer of the corporation, under oath, that the same contains a true and complete account of the income and profits and of taxes as aforesaid. And for any default in the making or rendering of such return, with such declaration annexed, the corporation so in default shall forfeit, as a penalty, the sum of one thousand dollars; and in case of any default in making or rendering said return, or of any default in the payment of the tax as required, or of any part thereof, the assessment and collection of the tax and penalty shall be in accordance with the general provisions of law in other cases of neglect and refusal.

SEC. 17. And be it further enacted, That sections one hundred and twenty, one hundred and twenty-one, one hundred and twenty-two, and one hundred and twenty-three of the act of June thirty, eighteen hundred and sixty-four, entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," as amended by the act of July thirteen, eighteen hundred and sixty-six, and the act of March two, eighteen hundred and sixty-seven, shall be construed to impose the taxes therein mentioned to the first day of August, eighteen hundred and seventy, but after that date no further taxes shall be levied or assessed under said sections: and all acts and parts of acts relating to the taxes herein repealed, and *that* all the provisions of said acts shall continue in full force for levying and collecting all taxes properly assessed or liable to be assessed, or accruing under the provisions of former acts, or drawbacks, the right to which has already accrued or which may hereafter accrue under said acts, and for maintaining and continuing liens, fines, penalties, and forfeitures incurred under and by virtue thereof. And this act shall not be construed to affect any act done, right accrued, or penalty incurred under former acts, but every such right is hereby saved. And for carrying out and completing all proceedings which have been already commenced or that may be commenced to enforce such fines, penalties, and forfeitures, or criminal proceedings under said acts, and for the punishment of crimes of which any party shall be or has been found guilty.

SEC. 18. And be it further enacted, That the President is hereby authorized to annex to, and unite with each other, two or more adjoining collection districts, whenever in his opinion it will reduce the expenses of collecting the internal revenue, without impairing the efficiency of the service; and thereupon shall retain but one collector and one assessor for such enlarged district. And the President is also authorized to consolidate in like manner, at his discretion, any two or more adjoining supervisors' districts, and to retain or appoint one supervisor for such consolidated district.

SEC. 19. And be it further enacted, That as soon as practicable after the passage of this act the number of assistant assessors employed shall be permanently reduced by the discharge of all officers of that class who are assigned specially to the assessment of any taxes which shall have been abolished by law; and the Commissioner of Internal Revenue shall be required further to reduce the number of assistant assessors in proportion to any reduction of the service of assessment which has been made, or may hereafter be made, by the repeal of any portion of the internal taxes.

SEC. 20. And be it further enacted, That section sixty-seven of an act approved July thirteen, eighteen hundred and sixty-six, entitled "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 thirty, eighteen hundred and sixty-four," be amended by inserting after the words "that in any case civil or criminal," the words "at law or in equity;" also, by inserting after the words "if the suit were commenced in the court below by summons," the words following: "subpœna; petition, or by any other form of action except as hereinafter provided;" also, by inserting after the words "or if it were commenced by capias," the words following: "or by any similar form of proceeding by which a personal arrest is ordered."

SEC. 21. And be it further enacted, That after the thirty-first day of December, eighteen hundred and seventy, in lieu of *of* the duties now imposed by law on the articles hereinafter enumerated or provided for imported from foreign countries, there shall be levied, collected and paid the following duties and rates of duties, that is to say:

On teas of all kinds, fifteen cents per pound.

On coffee of all kinds, three cents per pound.

On cacao, or cocoa, two cents per pound.

On cocoa leaves or shells, one cent per pound.

On ground or prepared cacao, or cocoa, five cents per pound; and on chocolate, seven cents per pound.

On all molasses, five cents per gallon.

On tank-bottom sirup of sugar-cane juice, melada, concentrated melada, and concentrated molasses, one and one-half cents per pound.

On all raw or muscovado sugar not above number seven, Dutch standard in color, one and three-quarter cents per pound.

On all raw or muscovado sugar above number seven, Dutch standard in color, and on all other sugars not above number ten, Dutch standard in color, two cents per pound.

On all other sugars above number ten, Dutch standard in color, and not above number thirteen, Dutch standard in color, two and one quarter cents per pound.

On all other sugars above number thirteen, Dutch standard in color, and not above number sixteen, Dutch standard in color, two and three-quarter cents per pound.

On all other sugars above number sixteen, Dutch standard in color, and not above number twenty, Dutch standard in color, three and one-quarter cents per pound.

On all sugars above number twenty, Dutch standard in color, and on all refined loaf, lump, crushed, powdered and granulated sugar, four cents per pound; provided, That the Secretary of the Treasury, shall, by regulations, prescribe and require that samples shall be taken by inspectors from the hogshead, box, or other package, in such a manner as to represent a true average of the contents of the package, and from a sufficient number of packages of the same mark in each and every invoice, so that the samples on which the classification is made shall be a fair average in quality of the sugar imported under that mark, and the classification shall be adjudged on the entire mark accordingly; and the weights of sugar imported in casks or boxes shall be marked distinctly by the customhouse weigher by scoring the figures indelibly on each package; provided, that all syrup of sugar, syrup of sugar-cane juice, melada, concentrated melada, or concentrated molasses, entered under the name of molasses, shall be forfeited to the United States.

On all wines imported in casks, containing not more than twenty-two per centum of alcohol, and valued at not exceeding forty cents per gallon, twenty-five cents per gallon; valued at over forty cents, and not over one dollar per gallon, sixty cents per gallon; valued at over one dollar per gallon, one dollar per gallon, and in addition thereto twenty-five per centum ad valorem.

On wines of all kinds, imported in bottles, and not otherwise herein provided for, the same rate per gallon as wines imported in casks, but all bottles containing one quart or less than one quart, and more than one pint, shall be held to contain one quart, and all bottles containing one pint or less, shall be held to contain one pint, and shall pay in addition three cents for each bottle.

On champagne and all other sparkling wines, in bottles, six dollars per dozen bottles containing each not more than one quart and more than one pint; and three dollars per dozen bottles containing not more than one pint each, and more than one-half pint; and one dollar and fifty cents per dozen bottles, containing one-half pint each, or less; and in bottles containing more than one quart each, shall pay, in addition to six dollars per dozen bottles, at the rate of two dollars per gallon on the quantity in excess of one quart per bottle; provided, that any liquors containing more than twenty two per centum of alcohol, which shall be entered under the name of wine, shall be forfeited to the United States; and provided further, That wines, brandy and other spirituous liquors imported in bottles shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles shall pay an additional duty of three cents for each bottle; no allowance shall be made for breakage unless such breakage is actually ascertained by count and certified by a customhouse appraiser; and so much of section fifty-nine of an act entitled "An act to regulate the collection of duties on imports and tonnage," approved March two, seventeen hundred and ninety-nine, as provided for allowance for leakage and breakage, is hereby repealed.

On brandy and other spirits manufactured or distilled from grain or other materials, and not otherwise provided for, two dollars per proof gallon; Provided, That each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits, and of wine or liquors of any kind imported, shall be the same as that which is defined in the second section of the "Act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twenty, eighteen hundred and sixty-eight.

On cordials, liqueurs, arrack, absynthe, kirshwasser, vermuth, ratafia, and other similar spirituous beverages, or bitters containing spirits, and not otherwise provided for, two dollars per proof gallon; provided, That any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

On pimento and on black, white, and red or Cayenne pepper, five cents per pound.

On ground pimento and on ground pepper of all kinds, ten cents per pound.

On ginger root, two cents per pound.

On ginger, ground, five cents per pound.

On cinnamon and on nutmegs, twenty cents per pound.

On mace, twenty-five cents per pound.

On cloves, five cents per pound.

On clove stems, three cents per pound.

On cassia and cassia vera, ten cents per pound.

On cassia buds and ground cassia, twenty cents per pound.

On all other spices, twenty cents per pound; ground or prepared, thirty cents per pound.

On corsets, or manufactured cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for corsets, when valued at six dollars per dozen or less, two dollars per dozen; when valued over six dollars per dozen, thirty-five per centum ad valorem.

On eyelets of every description, six cents per thousand.

On ultramarine, six cents per pound.

On wools on the skin, the same rates as on other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

On flax-straw, five dollars per ton.

On flax not hackled or dressed, twenty dollars per ton; on flax hackled, known as "dressed line," forty dollars per ton.

On hemp, manilla, and other like substitutes for hemp, not otherwise provided for, twenty-five dollars per ton.

On the tow of flax or hemp, ten dollars per ton.

On jute, sunn, coir, and Sisal grass, fifteen dollars per ton.

On jute buts, six dollars per ton.

On cotton bagging, or other manufactures, not otherwise provided for, suitable for the uses to which cotton bagging is applied, composed, in whole or in part, of hemp, jute, flax, gunny bags, gunny cloth, or other material, and valued at seven cents or less per square yard, two cents per pound; valued at over seven cents per square yard, three cents per pound.

On iron in pigs, seven dollars per ton.

On cast scrap-iron of every description, six dollars per ton.

On wrought scrap-iron of every description, eight dollars per ton: Provided, That nothing shall be deemed scrap-iron except waste or refuse iron that has been in actual use, and is fit only to be remanufactured.

On sword blades, thirty-five per centum ad valorem.

On swords, forty-five per centum ad valorem.

On steel railway bars, one and one-quarter cent per pound; and on all railway bars made in part of steel, one cent per pound: Provided, That metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as steel: And provided further, That round iron in coils, three-sixteenths of an inch or less in diameter, whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part, not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire, bright, coppered, or tinned: And provided further, That steel, commercially known as crinoline, corset, and hat steel wire, shall pay duty at the rate of nine cents per pound and ten per centum ad valorem.

On rough or unfinished grindstones, one dollar and fifty cents per ton; on finished grindstones, two dollars per ton.

On freestone, sandstone, granite, and all building or monumental stone, except marble, one dollar and fifty cents per ton.

On all sawed, dressed, or polished marble, marble slabs, and marble paving tiles, thirty per centum ad valorem, and in addition twenty-five cents per superficial square foot not exceeding two inches in thickness; if more than two inches in thickness, ten cents per foot, in addition to the above rate forty each inch or fractional part thereof in excess of two inches inches in thickness: Provided, That if exceeding six inches in thickness, such marble shall be subject to the duty now imposed upon marble blocks.

On hair cloth of the description known as hair seating, eighteen inches wide or over, for cents per square yard; less than eighteen inches wide, thirty cents per square yard.

On hair cloth known as crinoline cloth, and on all other manufactures of hair not otherwise provided for, thirty per centum ad valorem.

On hair-pins made of iron wire, fifty per centum ad valorem.

On analine dyes and colors, by whatever name known, fifty cents per pound, and thirty-five per centum ad valorem.

On buttons and on ornaments for dresses and outside garments made of silk, or of which silk is the component material of chief value, and containing no wool, worsted, or goats' hair, fifty per centum ad valorem.

On silicate of soda, or other alkaline silicates, a half a cent per pound.

On sporting gun-wads of all descriptions, thirty-five per centum ad valorem.

On nickel, thirty cents per pound.

On nickel oxide and alloy of nickel with copper, twenty cents per pound.

On watches, watch-cases, watch movements, parts of watches, and watch materials, twenty-five per centum ad valorem.

On watch jewels, ten per centum ad valorem.

On live animals, twenty per centum ad valorem: Provided, That animals specially imported for breeding purposes from beyond the seas shall be admitted free, upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe: And provided further, That teams of animals, including their