New Orleans Republican.

OFFICIAL JOARNAL OF THE UNITED STATES

OFFICIAL JOURNAL OF NEW ORLEANS

FURTHER OF THE CAMBRIA.

No More Survivors Found—Boats Picked up North of Ireland—Hecuba Foundered at Sea, etc.

[From the St. Louis Republican].

NEW YORK, October 22.—The total loss of the steamship Cambria, of the Anchor line, which was yesterday rumored, is fully confirmed by later dispatches, and there is little to give hope that the passengers who had taken to the boats have escaped. The coast is a very dangerous one, and it is evident from the upsetting of the one boat, from which a single survivor of the wreck was picked up, that the sea was very rough at the time of the disaster. Nevertheless, those who had friends on board need not be in haste to imagine the worst. The coast is admirably guarded by expert and adventurous men, and it is not impossible if the boats are driven ashore that some of the passengers were saved.

The Cambria was considered in sound condition, and has ever been regarded as the finest vessel on the ocean lines. She was but recently rebuilt thoroughly of iron, and in every way was prepared for the severest contest with wind or wave. Captain Carnaghan, the commander of the Cambria during her ill-fated voyage, was one of the most experienced and skillful officers visiting this port. He has been in command of vessels of the Anchor line for several years, and was thoroughly conversant with the navigation of the trans-Atlantic route to Glasgow.

The agent of the Anchor line at Pittsburg was a passenger in the wrecked steamer Cambria.

LONDON, October 22.—Late on Wednesday evening, word reached Londonderry that the Cambria, of the Anchor line, had been wrecked off the coast of Donegal. Information was brought to that city by the only survivor, John McGartland, a steerage passenger. The intelligence at first was disbelieved, but has since been confirmed. The telegraph lines have been disarranged by the recent storms. The following summary of McGartland's narration is just gotten through from Londonderry: The voyage from New York was generally fortunate, notwithstanding that unpleasant weather prevailed most of the time, till the night of Wednesday, October 19, between ten and eleven o'clock. The Cambria was then under sail, and steaming rapidly. Suddenly, when all was apparently doing well, she struck on Mistraline Island, a small rocky island ten miles west of Donegal, and thirty west of Londonderry. The vessel instantly began to fill through the large holes stove in her bottom, and the fires were soon extinguished. It became evident that the steamer was hopelessly situated, and all efforts were, therefore, directed to saving the lives of the passengers, who were massed upon the deck. Four boats, crowded with passengers, were launched and put off from the sinking steamer. McGartland entered one of these, and he saw no more of the ship or the other boats. He thinks there is no doubt that all the boats were swamped, and that he is the only survivor. Almost instantly upon getting into the boat it capsized and he lost consciousness. Upon reviving he found himself in the sea, but grasping the gunwale of the boat, which had righted; he succeeded in getting in the boat a second time, and found therein the dead body of a lady, dressed in black silk. Mr. McGartland was tossed about many hours, when he was picked up by the Enterprise, Captain Gillespie, who cruised about the scene of the disaster for a long time in the hope of saving life and property. McGartland says: At almost the very time of the disaster the passengers and crew were congratulating themselves on the tempestuous voyage being nearly finished, and were rejoicing in the fact that in one short hour more they would land at Moville. There were certainly one hundred and eighty souls on board, and perhaps more.

LONDONDERRY, October 21, midnight.—Vessels are just returning from the scene of the Cambria disaster in the North channel. They report that they discovered nothing but a lot of broken spars and a few barrels of flour, which formed part of her cargo. Nothing has been heard of the three small boats which put out from the Cambria when she struck. Hope for their safety has not been entirely abandoned by Mr. McGartland. He reports that a wind a little short of a hurricane prevailed at the time, which it would be miraculous for such small craft to weather.

LONDONDERRY, October 22.—A careful examination of the coast and waters for miles around the scene of the Cambria disaster, by river steamers, fails to discover any traces of the missing boat.

GREENOCK, October 22.—Captain Chennoworth, of the steamer Ross, reports that he passed through much wrecked matter off the northern coast of Ireland. Among the debris were portions of the cargo of the Cambria and fragments of her small boats.

GENERAL BUTLER RENOMINATED.

His Speech on the Fisheries.

We copy the following abstract of General Butler's speech on the important question of the fisheries:

NEW YORK, October 20.—The following is an extract from the speech of General Butler in response to his nomination yesterday at Salem. He said, referring to the fishery question: What is to be done with England? She favored the South during the war, and hoped by annoying us in Canada at the same time to close us between two belligerent powers. But she failed in her scheme in the South. It remains for us to say whether she shall not fail in her scheme in the North. Also law after law has been passed, act after act has been enacted by the Canadian government to interfere with our fishermen, to deprive them of supplies, of the benefit of refuge in storms, and within a few years vessels belonging to this district and to the State of Massachusetts have been seized for no other reason than for buying provisions in a British port. Great Britain, professing to be our friend, fitted out the Alabama and other cruisers, and allowed them to prey on our commerce, and to-day refuses to allow our fishermen to enter her harbors, and yet she calls herself a friendly nation. I shall continue to vote against any renewal of the reciprocity treaty. If Canada wants the advantage of our trade, of our commerce, of our lands, of our interests, of our property, let her become a part of the United States. We grant no marriage privileges until after the marriage really has taken place. To-day we are in this difficulty as regards the prosperity of this district. The six vessels which belong to this district, and two others belonging in different parts of the State, which, with the necessary posts and damage, represent more than one hundred thousand dollars. There seems but two solutions to this matter. One that we take the matter in our own hands and defend ourselves. This is very easily done, and a single shot fired in answer to the British guns calling our vessels to heave to will bring the matter to a crisis.

If we should get hold of one of these British cutters and bring her into a United States port, and try the men for piracy, for their actions have been nothing less, perhaps the diplomats would fly a little faster. [Applause.] There is another remedy open to us. Let us say to Great Britain, we will have no intercourse so long as the Alabama claims are unsettled. We can afford to wait, and she will be the loser.

FROM THE RIO GRANDE.

Arrival of the Salvador—A Revolution Imminent in Tamaulipas—Probable Closing of the Port of Tampico, etc.

The schooner Salvador, Captain Simpson, from Matamoros, with Mexican dates to the eleventh, has arrived. Captain Simpson reports that on his arrival the town of Brownsville proclaimed a quarantine against the Republic of Mexico, and communication was immediately shut off. The Salvador brought clean bills of health from New Orleans, and the panic in Brownsville is attributed to the timidity of the post commander at Fort Brown, who appeared to have been thoroughly frightened.

The health of Matamoros is good.

Governor Canales has been driven from Victoria, the capital of the State of Tamaulipas, in consequence of his attempt to levy a forced loan.

A revolution in Tamaulipas is imminent. The commander of the forces, General Cortinas, will be a deadly enemy of Colonel Canales if elected governor.

It is probable the port of Tampico will be closed.

Missouri Politics.

We give this Washington special to the Louisville *Courier-Journal* for what it is worth:

The Republican Congressional Committee have just received a long letter from a prominent Republican in Missouri, which says that the removal of federal office holders by the President has had a favorable effect in aiding McClurg, by tending to show office-seekers that the Schurz-Brown ticket does not represent the administration or the National Committee. The Radicals expect to elect five of the nine candidates for Congress, as follows: To re-elect Burdet in the Fourth District, to elect Havens in the Fifth, now represented by Boyd; Smith in the Sixth, now represented by Van Horn; Parker in the Seventh, now represented by Asper, and Hayward in the Eighth, now represented by Benjamin. They concede the First and Third Districts to the Democrats, and the Second to the Schurz-Brown ticket, and believe the Ninth will be closely contested between the Radicals and Democrats. It adds that wherever the Democrats are strong they have made a nomination, but in doubtful districts they have fused with the Reform Republicans. The work of decapitation goes strongly on, and it is probable that every reformer now holding government office will be removed several days prior to the election.

A Modest Request.

This is an American Press Association dispatch:

WASHINGTON, October 20.—Some of the cheese manufacturers of New York have made a modest request of the Revenue Bureau, and as it interests all manufacturers, it is well to note it. The law taxing the sales of manufacturers two dollars for every thousand dollars above five thousand per annum, says the tax must be paid quarterly at the rate of $5000 exemption per annum. This makes the exemption $1250 for each quarter. The law went into force on the first of April, and is repealed by the revenue law of the last Congress, to take effect on the first of October, or middle of the year commencing April 1. They now ask to be allowed, in the returns of sales for the quarter ending September 20, ultimo, an exemption for that quarter, and the two quarters during which the law will not be enforced—that is, up to April 1, 1871. As this would give them the exemption of $3750 in one quarter, when the law says at the rate of $5000 it shall be $1250 per quarter, the request was declined.

A Washington special to the Louisville *Courier-Journal* says:

A short time since the Mayor of the city of Wilmington arrested and imprisoned a number of government workmen for laboring in the erection of a government building in that city on Sunday. The workmen referred the matter to the Secretary of the Treasury for his opinion. The latter holds the arrest was illegal, inasmuch as the building and workmen were under the supervision of the United States, and the United States Marshal alone was competent to make the arrest. Suit will accordingly be entered against the Mayor for false imprisonment.

The Opelousas *Courier* says:

A private letter from New Orleans informs us of the death, in that city, on the eleventh instant, of Jules Lamorandier, son of Mr. Ducondray Lamorandier, of our parish, and Armand Coreil, son of Mr. M. Coreil, of Ville Platte. They died of yellow fever, within a half hour of each other. Both were of the same age (twenty-two years), fast friends, and employed on board the steamer J. G. Blackford, the former as pilot and the latter as clerk, and both had before them a promising future.

NEW ORLEANS POSTOFFICE.

CHARLES W. LOWELL, POSTMASTER.

[Revised and corrected by the Postoffice Department.]

Time of Arrival and Closing of Mails.

DAILY ARRIVALS.

From the North—through mail—11:05 A. M.

From Louisville, Cairo, Cincinnati and New York—through mail—2:40 A. M.

From Alabama, Georgia, East Mississippi, North and South Carolina and Florida, 8 A. M.

From all points on Morgan's Louisiana and Texas Railroad, Bayou Teche, and intermediate parishes (daily, except Sunday), 6 P. M.

From Carrollton and Jefferson City (except Sunday), 4 P. M.

From Algiers (daily), 11 A. M.

From Southern and Middle Texas, Tuesdays and Saturdays, 1 P. M.

From Northern Louisiana, via Vicksburg, 11:05 A. M.

TRI-WEEKLY ARRIVALS:

From Red River parishes and Northern Texas.

From Lake Coast, Monday, Thursday and Saturday mornings.

SEMI-WEEKLY ARRIVALS.

From Vicksburg—river way mail—Monday and Friday mornings.

From St. Francisville—river way mail—Monday and Thursday mornings.

From Buras—river way mail—Wednesday and Saturday.

From Covington and Mandeville, Tuesdays and Fridays, 12 M.

From Ouachita River.

WEEKLY ARRIVALS.

From Florida ports, Key West, Havana, Cuba, West Indies and Mexico.

From Havana, per William Creevy's New York and Philadelphia steamers.

From Brownsville, Texas.

SEMI-MONTHLY ARRIVALS.

From Hamburg and Bremen.

From Havana and Key West (Baltimore steamers).

MONTHLY ARRIVALS.

From Belize, Honduras.

DAILY DEPARTURES.

To the North—through mail—(except Sunday), 3:15 P. M.

To the North—through mail—Sunday, 2 P. M.

To Louisville, Cairo, St. Louis, Chicago, Cincinnati, California and New York—through mail—(except Sundays), 6 A. M.

To Alabama, Georgia, East Mississippi, North and South Carolina, Lake Coast and Florida (except Sunday), 3:15 P. M.

On Sundays, 2 P. M.

To all points on Morgan's Louisiana and Texas Railroad, Bayou Teche, and intermediate parishes (daily, except Sunday), 7 A. M.

To Carrollton and Jefferson City (except Sunday), 9 A. M.

To Algiers, 9 A. M.

To Southern and Middle Texas, Thursdays and Sundays, at 6:30 A. M.

TRI-WEEKLY DEPARTURES.

To Lake Coast, Tuesdays and Thursdays, 9 A. M.

To Lake Coast, Saturdays, 11 A. M.

To Red River parishes, Northern Louisiana and Texas, Tuesdays, Thursdays and Saturdays, 4 P. M.

SEMI-WEEKLY DEPARTURES.

To Vicksburg—river way mail—(Tuesdays and Saturdays), 4 P. M.

To St. Francisville—river way mail—Mondays, 4 P. M.

Fridays, 4 P. M.

To Buras—river way mail—Mondays and Thursdays, 9 A. M.

To Covington and Mandeville, Mondays and Thursdays), 9 A. M.

To Ouachita River.

WEEKLY DEPARTURES.

To Brownsville and Brazos Santiago, Sundays) 6:30 A. M.

To Florida ports, Wednesdays, 4 P. M.

To Havana, per William Creevy's New York and Philadelphia steamers.

SEMI-MONTHLY DEPARTURES.

To Hamburg and Bremen.

To Key West and Havana, per Baltimore steamers.

MONTHLY DEPARTURES.

To Belize, Honduras, fourth Wednesday in each month, 3:30 P. M.

OFFICE HOURS.

Opens at 8 A. M., and closes at 7 P. M. Sundays, open from 9 to 10 A. M., and from 6 to 7 P. M.

Postmaster's Office—Open from 9 A. M. to 4 P. M., except Sundays.

Stamp Window—Open from 8 A. M. to 4 P. M. Sundays, from 9 to 10 A. M.

OFFICIAL.

LAWS OF THE UNITED STATES.

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

[PUBLIC—No. 164.]

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, nor 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 willful 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 willful 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 eigteen 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 butts, 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,