908

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MARK TWAIN.

His Map of the Fortifications of Paris.

Mark Twain's map of the fortifications of Paris is published in the *Galaxy* this month, with the following explanatory introduction:

I published my "Map of the Fortifications of Paris" in my own paper a fortnight ago, but am obliged to reproduce it in the *Galaxy* to satisfy the extraordinary demand for it which has arisen in military circles throughout the country. General Grant's outspoken commendation originated this demand, and General Sherman's fervent indorsement added fuel to it. The result is that tons of these maps have been fed to the suffering soldiers of our land, but without avail. They hunger still. We will cast the *Galaxy* into the breach and stand by and await the effect.

The next Atlantic mail will doubtless bring news of a European frenzy for the map. It is reasonable to expect that the siege of Paris will be suspended till a German translation of it can be forwarded (it is now in preparation), and that the defenses of Paris will be suspended to await the reception of the French translation (now progressing under my hands and likely to be unique). King William's high praise of the map, and Napoleon's frank enthusiasm concerning its execution, will insure its prompt adoption in Europe as the only authoritative and legitimate exposition of the present military situation. It is plain that if the Prussians can not get into Paris with the facilities afforded by this production of mine, they ought to deliver the enterprise into abler hands.

Strangers to me keep insisting that this map does *not* "explain itself." One person came to me with bloodshot eyes and a harrassed look about him, and shook the map in my face and said he believed I was some new kind of idiot. I have been abused a good deal by other quick-tempered people like him, who came with similar complaints. Now, therefore, I yield willingly, and for the information of the ignorant will briefly explain the present military position as illustrated by the map. Part of the Prussian forces, under Prince Frederick William, are now boarding at the "farm house" in the margin of the map. There is nothing between them and Vincennes but a rail fence in bad repair. Any corporal can see at a glance that they have only to burn it, pull it down, crawl under, climb over, or walk around it, just as the commander-in-chief shall elect.

Another portion of the Prussian forces are at Podunk, under Von Moltke. They have nothing to do but to float down the Seine on a raft and scale the walls of Paris. Let the worshipers of that overrated soldier believe in him still, and abide the result; for me, I do not believe he will ever think of a raft. At Omaha and the High Bridge are vast masses of Prussian infantry, and it is only fair to say that they are likely to stay there, as that figure of a windowsash between them stands for a brewery. Away up out of sight, over the top of the map, is the fleet of the Prussian navy, ready at any moment to come cavorting down the Erie Canal (unless some new iniquity of an unprincipled Legislature shall put up the tolls, and so render it cheaper to walk. To me it looks as if Paris is a singularly close place. She was never situated before as she is in this map.

MARK TWAIN.

Monopoly of Texas Travel.

We clip this from the Galveston *Bulletin:*

We were just engaged in writing a rather complimentary notice of the efforts made by the Morgan line of steamers between this city and New Orleans to continue facilities for transportation, when we were informed that the price of passage to New Orleans was increased from $18 to $25. We doubted the statement, but were assured by Captain Fowler, agent of said line, that such is the fact. The time between Galveston and New Orleans is about twenty-eight hours. The charge of $18 has been complained of as being an extortion; but the people of Texas are used to these hardships and cease to complain at even absolute extortion in a great many instances. It is claimed by the Morgan line that in consequence of the quarantine, which prohibits the bringing of passengers to this city, they have a right to increase the fair from this point, and that the people of Texas must suffer the hardships of the quarantine so long as it is kept up. Perhaps there is no place in the United States where such enormous prices are charged for passage and freight as are charged by the Morgan steamers on the gulf. There is no part, we believe, where the fare will not average one dollar per hour for travel on a Morgan steamer, unless it be what is called the "outside route," from this city to New Orleans, which is slightly less. Perhaps this last increase of "fare" to twenty-five dollars to New Orleans is "fair," considering that we suffer every other way from quarantine. Morgan has the monopoly, and no one can complain in justice against monopolies. How far Mr. Morgan can justify this increased extortion, or how far he cares for the views of the people of Texas, we can not say, but we are inclined to urge the building of some one or more of the railroads now in process of building, as an outlet from this "servile slavery," to which we are compelled to submit. It may be "all right," and the people may deserve this tyranny in a business view from the hands of a line of steamers that has grown and fattened off the labor of Texans; but individually we desire to see a better state of things existing, and we see no hope save in the building of railroads. Let us have an outlet at any cost. It is not so unendurable as what we now suffer.

The New York *World* moralizes on the recent arrest of the notorious McFarland, while beastly drunk in a gutter, and says:

Having begun by homicide and proceeded through the intermediate infamies of publishing his wife's love letters and making market of his domestic wrongs to such newspapers as chose to buy the story of them, the pleasing Mr. McFarland has now arrived in course at his final degree and is at present undergoing incarceration for drunkenness and disorder. The moral of his career is really an impressive one. It shows that the way of the transgressor is really hard, however the speciousness of advocates and the sympathy of jurors may seem to succeed in making it easy. If, even in New York, you kill your fellow-men for espousing the cause of the wife of your bosom, whom it is your pleasure to frighten and flog, you are not, to be sure, exposed to any danger of judicial punishment. But a worse thing is likely to happen unto you, as a worse thing has happened to Mr. McFarland. It is true, as the German poet puts it:

> "That vice is hurtful unto man;
> In virtue lies the surest plan."

Men who propose to themselves to perforate their neighbors, relying upon the impunity extended to Mr. McFarland, are advised to consider his subsequent career, and to consider with themselves whether the pleasure of killing their neighbors does, after all, compensate for a protracted confinement, the necessity of trying to make themselves out lunatics, the loathing of everybody, and the final fate of breaking their heads against lamp posts and being sent to Blackwell's Island. The criminal business of the injured husband has been very much overdone, and now that it has become contemptible and ludicrous, as well as odious, there is a chance of its ending.—*New York World.*

The Cleveland *Plaindealer* has this much in connection with the recent tragedy there: "The innocent child, a pretty little girl, resembling both her parents, knows nothing of the disgrace of her mother, nor yet of the terrible revenge taken by her father. She remains with her grandparents, and will doubtless be brought up by them. Mrs. Galentine, homeless, and apparently friendless, appears to have no apparent abiding place. Since the tragedy she has been wandering from house to house, staying wherever she dared crave food and a night's lodging. At no place has she remained long at a time, as she was welcomed nowhere. She has been fed and lodged only from motives of merest charity, and now she has fled to some unknown retreat where she is perhaps a stranger. She no longer visits her husband in prison, and has only had one interview, which lasted a couple of hours, with him since his arrest."

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 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 nonresident 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 asssesed; 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 containg 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 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 harness and tackle, actually owned by persons immigrating to the United States with their families from foreign countries, and in actual use for the purposes of such immigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe: And provided further, That all animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association, shall be admitted free of duty upon bond being first given, in accordance with regulations to be prescribed by the Secretary of the Treasury, with condition that the full duty hereinbefore imposed shall be paid in case of the sale of any such animals in the United States.

On oranges, lemons, pineapples, and grapes, twenty per centum ad valorem; and on limes, bananas, plantains, shaddocks, mangoes, and cocoanuts, ten per cent ad valorem: Provided, That no allowance shall be made for loss by decay on the voyage, unless the said loss shall exceed twenty-five per centum of the quantity, and the allowance then made shall be only for the amount of loss in excess of twenty-five per centum of the whole quantity.

On Zante, or other currants, and prunes and plums, two and one-half cents per pound.

On neat's-foot oil, and all animal, whale, seal, and fish oils, twenty per centum ad valorem.

On oil made of linseed or flaxseed, thirty cents per gallon, seven pounds and a half of weight to be estimated as a gallon.

On hempseed or rapeseed, and other oil seeds of like character other than linseed or flaxseed, one-half cent per pound.

On linseed or flaxseed, twenty cents per bushel of fifty-six pounds weight: Provided, That no drawback shall be allowed on oil cake made from imported seed.

On sesame seed oil or Cenne oil, and cotton seed oil, thirty cents per gallon.

On sesame seed, ten per centum ad valorem.

On opium, one dollar per pound.

On opium prepared for smoking, and on all other preparations of opium not otherwise provided for, six dollars per pound: Provided, That opium prepared for smoking, and other preparations of opium, deposited in bonded warehouse, shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.

On morphia, and all sorts of morphia, one dollar per ounce.

On cotton thread, yarn, warps, or warp yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound, ten cents per pound; valued at over forty cents per pound, and not exceeding sixty cents per pound, twenty cents per pound; valued at over sixty cents per pound and not exceeding eighty cents per pound, thirty cents per pound; valued at over eighty cents per pound, forty cents per pound; and in addition to said rates of duty twenty per centum ad valorem.

SEC. 22. And be it further enacted, That after the thirty-first day of December, eighteen hundred and seventy, in addition to imported articles now by law exempt from duty, and not herein otherwise provided for, the following articles, hereinafter enumerated and provided for shall also be free:

Acid, arsenious, crude.
Acid, nitric, not chemically pure.
Acid, muriatic.
Acid, oxalic.
Acid, picric and nitro-picric: Provided, That carboys containing acids shall be subject to the same duty as if empty.
Arsenic.
Aconite, root leaf and bark.
Agaric.
Alkanet root.
Alkekengi.
Albumen and lactarine.
Amber, gum.
Aloes.
Aniline oil, crude.
Ammonia, crude.
Annato seed.
Argoes, crude.
Asbestos, not manufactured.
Articles imported for the use of the United States: Provided, That the price of the same did not include the duty.
Articles the growth, produce, and manufacture of the United States when returned in the same condition as exported: Provided, That proof of the identity of such articles be made under regulations to be prescribed by the Secretary of the Treasury; and if such articles were subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded. And all acts and parts of acts heretofore passed prescribing regulations in regard to such importations are hereby repealed.
Bamboos, unmanufactured.
Barks, viz: Quilla; Peruvian, Lima, calisaya, and all cinchona barks, Canella alba, pomegranate, croton, cascarilla, and all other barks not otherwise provided for.
Belladonna, root and leaf.
Bromine.
Bitter apples, colocynth, coloquinitida.
Berries, nuts, and vegetables for dyeing, or used for composing dyes, not otherwise provided for in this act.
Bells broken and bell metal broken, and fit only to be remanufactured.
Bones, crude, not manufactured, bones ground and calcined, bone dust and bone ash for manufacture of phosphates and fertilizers.
Books which have been printed and manufactured more than twenty years.
Brimstone, crude.
Burr stone in blocks, rough or unmanufactured, and not bound up into mill stones.
Buchu leaves.
Citrate of lime.
Columbo root.
Cantharides.
Castor or castoreum.
Catechu or cutch.
Catgut or whip-gut, unmanufactured.
Coal, anthracite
Coc[c]ulus indicus.
Conian cicuta, or hemlock, seed and leaf.
Cudbear.
Collections of antiquity, specially imported, and not for sale.
Chalk and cliff stone, unmanufactured.
Cork wood, or cork bark, unmanufactured.
Carnelian, unmanufactured.
Cuttle-fish bone.
Diamond dust or bort.
Dragon's blood.
Eggs.
Emery ore or rock, not pulverized, not ground.
Esparto, or Spanish grass, and other grasses and pulp of, for the manufacture of paper.
Fibrin, in all forms.
Fish, fresh, for immediate consumption.
Fish, for bait.
Flint and ground flint stones.
Folia digitalis.
Fashion plates engraved on steel or on wood, colored, plain.
Fur skins of all kinds, not dressed in any manner.
Glass, broken in pieces; which can not be cut for use, and fit only to be remanufactured.
Guano and other animal manures.
Gums, Arabic, Jeddo, Senegal, Barbary, East India, Cape, Australian, gum benzoin or benjamin, gum copal, sandarac, damar, gamboge, cowrie, mastic, shellac, tragacanth, olebanum, guiac, myrrh, bdellium, garbanum, and all gums not otherwise provided for.
Gutta-percha, crude.
Goat skins, raw.
Horse and cow hair, not cleaned and dressed.
Hoofs, horns and horn tips.
Hide cuttings, raw and in the hair, for glue stock.
Hemlock bark.
Hyoscyamus, or henbane leaf.
Iodine, crude.
Ipecac.
India-rubber, crude, and milk of.
Ivory and vegetable ivory, unmanufactured.
Jalap.
Jet, unmanufactured.
Juniper and laurel berries.
Kryolite.
S. Lac, crude, seed, button, stick, shell or dye.
Lava, unmanufactured.
Leeches.
Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.
Liquorice root.
Litmus and all lichens, prepared or not prepared.
Logs and round unmanufactured timber not otherwise provided for, and ship timber.
Madder root, of all kinds, ground, and ground mungeet or Indian madder.
Manna.
Moss, Iceland, and other mosses, crude.
Musk and civet, crude, in natural pod.
Nitrate of soda, or cubic niter.
Oak bark.
Ore of antimony, or crude sulphuret of.
Orange and lemon peel, not preserved, candied, or otherwise prepared.
Orchill, or archill, in the weed or liquid.
Palm nuts and palm-nut kernels.
Palm and cocoa-nut oil.
Paintings, statuary, fountains, and other works of art, the production of American artists: Provided, That the fact of such production be verified by the certificate of any consul or minister of the United States indorsed upon the written declaration of the artist: And provided further, That all paintings, statuary, fountains, and other works of art, the production and property of an American artist, now held for payment of duties in any customhouse of the United States, shall be surrendered to such artist without payment of duties or charge, upon his affidavit filed in the department of the Secretary of the Treasury that the same are the production of such artist.
Paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions or to any State, or to any municipal corporation.
Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings and etchings, specially imported in good faith, for the use of any society or institution incorporated or established for philosophical, educational, scientific or literary purposes, or encouragement of the fine arts, and not intended for sale.
Household effects of persons and families returning or emigrating from foreign countries, which have been in actual use abroad by them, and not intended for any other person or persons or for sale, not exceeding the value of five hundred dollars.
Phosphates, crude or native, for fertilizing purposes.
Plants, trees, shrubs, roots, seed-cane and seeds imported by the Department of Agriculture, or the United States Botanic Garden.
Platinum vases or retorts for chemical uses, or parts thereof.
Potassa, muriate of.
Quassia wood.
Rags, of cotton, linen, jute and hemp, and paper waste, or waste or clippings of any kind fit only for the manufacture of paper, including waste rope and waste bagging.
Rhubarb.
Resins, crude, not otherwise provided for.
Rose leaves.
Saffron and safflower.
Sarsaparilla, crude.
Seaweed, not otherwise provided for.
Scammony, or resin of scammony.
Sandal wood.
Seeds: cardamon, caraway, coriander, fenugreek, fennel, cummin, and other seeds not otherwise provided for.
Senna, in leaves.
Shells of every description, not manufactured.
Shrimps, or other shell fish.
Skeletons, and other preparations of anatomy.
Silkworm eggs.
Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, and not for sale.
Squills, or silla.
Sweepings of silver or gold.
Tapioca, cassava, or cassada.
Tea plants.
Turtles.
Verdigris, or subacetate of copper.
Wood ashes, and lye of, and beet-root ashes.
Woods, viz: poplar, or other woods for the manufacture of paper.
Worm seed, Levant.
Xylonite, or Xylotile.

SEC. 23. And be it further enacted, That for the term of two years from and after the passage of this act, and no longer, machinery and apparatus designed only for, and adapted to be used for, steam-towage on canals, and not now manufactured in the United States, may be imported by any State, or by any person duly authorized by the legislature of any State, free of duty, subject to such regulations as may be prescribed by the Secretary of the Treasury. And also that for the term of two years from and after the passage of this act, and no longer, steam-plow machinery, adapted to the cultivation of the soil, may be imported by any person for his own use, free of duty, subject to such regulations of the Secretary of the Treasury as before provided.

SEC. 24. And be it further enacted, That the word "saltpetre," as used in section seven of the act of March three, eighteen hundred and sixty-three, allowing drawback of duty on foreign saltpetre manufactured into gunpowder in the United States, and exported therefrom, shall be construed to mean the element of nitre so used, whether it be it the nitrate of potash or nitrate of soda.

SEC. 25. And be it further enacted, That section fifteen of the act approved July fourteen, eighteen hundred and sixty-two, entitled "An act increasing, temporarily, the duties on imports, and for other purposes," and section four of the act in amendment thereof, approved March three, eighteen hundred and sixty-five, be, and the same are hereby, so amended, that no ship, vessel, steamer, boat, barge or flat belonging to any citizen of the United States, trading from one port or point within the United States, to another port or point within the United States, or employed in the bank, whale or other fisheries, shall hereafter be subject to the tonnage tax or duty provided for in said acts; and the proviso in section one hundred and three of the "Act to provide internal revenue to support the government and to pay the interest on the public debt, and for other purposes," approved June thirty, eighteen hundred and sixty-four, requiring an annual special tax to be paid by boats, barges, and flats, is hereby repealed.

SEC. 26. And be it further enacted, That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year this act shall take effect, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that day.

SEC. 27. And be it further enacted, That all provisions of existing laws whereby any tax or duty is laid upon bequests or devises, or transfers by deed, grant, or gift, made or intended to take effect after the death of the grantor, of any real or personal property, in trust or otherwise, for public uses of a literary, educational or charitable character, or upon any real or personal estate which may become subject to any trust as aforesaid under any past or future disposition, which, if made in favor of an individual, would confer on him a succession, be and the same are hereby repealed, and no taxes heretofore levied thereunder, but not paid, shall be collected.

SEC. 28. And be it further enacted, That in all cases where tobacco is required to be put in wooden packages, as provided by section sixty-two of an act entitled "An act imposing taxes on all distilled spirits and tobacco, and for other purposes," approved July twenty, eighteen hundred and sixty eight, it shall be lawful for the Commissioner of Internal Revenue to allow the same to be put up in metallic packages: Provided, That they shall be so constructed with such corrugations for receiving and protecting the revenue stamps as the Commissioner may approve.

SEC. 29. And be it further enacted, That whenever any merchandise, except wine, distilled spirits, and perishable or explosive articles, or articles in bulk, imported at the ports of New York, in the State of New York; Philadelphia, in the State of Pennsylvania; Boston, in the State of Massachusetts; Baltimore, in the State of Maryland; Portland, in the State of Maine; Port Huron, in the State of Michigan; New Orleans, in the State of Louisiana; and San Francisco, in the State of California, shall appear by the invoice or bill of lading and by the manifest to be consigned to and destined for either of the ports specified in section thirty-five of this act, the collector at the port of arrival shall permit the owner, agent, or consignee to make entry thereof for warehouse or immediate transportation, in triplicate, setting forth the particulars in such entry and the route by which such goods are to be forwarded, whether by land or water. The entry having been compared with the invoice and duly sworn to, and such an examination of the goods and merchandise having been made as will satisfy the customs