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A MODEL LETTER TO A POLICE JURY.

A Plea for a New Road.

The following letter was recently addressed to the President of the Police Jury of Rapides parish:

To Mr. James R. Andrews, President of the Police Jury of Rapides parish:

SIR—At your last meeting your honorable body, I see, has given us the ancient privilege of a road "away down east" in our region in this remote and happy "valley of magnolias," the "lauros grandiflora," the morus alba, the white and the morus nigra, the *black mulberry*, the various tribes of oaks, quercus rubra, Q. prinos, Q. alba, the elegant white ash, *fraxinus excelsior*, the beech trees celebrated by Virgil, Fagus Sylvaticus, the dog-wood, *cornus florida*, besides many others of much value, but of less distinction, amid whose branches warbles the field robin—turgos migratorious T. polyglottos, the mocking bird, T. melodes, the wood thrush, oriolus Baltimore, the Baltimore bird, manula flammul merula flammula, sand hill red bird, of South Carolina, while the wild turkey, Meleagris Americanus, the partridge, tetrao minor S. coturnix, whilst high up in the air, the carrion crow or buzzard, vultur aura, the carrion crow or black vulture, vultur atratus, the fish hawk, falco piscatorious, the forked tail hawk, falco furcatus, sail away in geometorical gyrations with *noiseless wing* but eager eyes in quest of prey, which they pounce upon with extraordinary rapidity.

These trees bloom in their season, and their "leaves have their time to fall." Here the "wild deer and wolf to a covert can flee."

Once in a season, too, they taste of love,
Only the beast of reason, is its slave,
And in that folly drudges all the year.

Here, too, among the "green elms" you may, at long intervals, by luck, find a log cabin, where good cheer and a friendly reception will be given you, of "bonny clabber," honey, venison, pumpkins and potatoes, with coffee as black as Erebus, and you will enjoy balmy sleep in our cool nights in the hottest summer, in their open sheds, or galleries, without any worrying with musquito-bars, for there are no musquitoes to sting—they are confined to the river bottom, and less salubrious sections; but inviting and lulling you to sleep you have the Chuck Will's widow—*Caprimulgus lucifugus*, or if you smoke or eat too much, you may be admonished of passing events, "and the uncertainty of life," by the weird songs of the screech owl, *strix assio*, or the more deep-toned, and distant hooting of the larger horned owl, *strix acclamator*—

Which does to the moon complain,
Of such as, wandering near her secret bower,
Molest her ancient solitary reign.

Well, Jim, you have heard the owls many a time, and no one is less afraid of them than you are.

Red River and Rapides can boast of many a votary, "who spent his days in riot most uncouth,"

"And vexed with mirth, the drowsy ear of night.'

We will call this road which your jury have resuscitated, "*Byron's road*," by way of a tangent from the Marksville road, and as Rome had her Appian, and her Claudian Ways; Magnolia Valley may have her "*Byron's road*," bear it in mind, gentlemen of the jury, that the road from O. W. Nally's, on the Marksville road, to the Reynolds place, is known, and to be known hereafter, as Byron's (*by-runs* Big creek, Cow creek, "*et id omne genus*," *Bayous*) road. Now, to think that your body refused to give fifty dollars to build a bridge *over Cow creek*, when it was at the same time giving some sections across the river two or three appropriations close together for $500 bridges on the same stream, dry eight months in the year, *in two or three miles of each other!*

You ought to build bridges everywhere that you tax the people for the purposes of, and if you don't do it you should not levy a bridge tax upon them. "Justitia fiat aut ruat in coelo;" "let justice be done though the heavens should fall!" We thank you all, however, for this very small recognition, as it will give us hope for the future that taxes will diminish, that the towns of Pineville and Alexandria will be pronounced by the ensuing General Assembly "*one and the same*," and that our parish and its citizens be able, by your active attention and wisdom, to the improvement of our highways and opening of new ones wherever they may be wanted, and turning over to *private enterprise all future "big bridges,"* and letting every section fare alike, then, and not till then, will be equality in the various wards of the parish—mind, EQUAL, latin, equalis from equus, equal—equal quantity of land, having the same degree. "Ye say the way of the Lord is not equal" (quoting from Ezekiel xvi.) by your enactments on the bridge over Cow creek on Byron's road. Equus also means a *horse*, and Jim, *you* and your jury have horse philosophy enough to know that the *public owed that bridge to Magnolia valley.*

This lovely region of country commences at the head of Big and Cow creeks, and embraces the land from their sources to where Big creek runs into Red river, and thence all the high land out of Black river Swamp to the Live Oak timber (Quercus sempervirens), on the marginal lines between it and Catahoula Lake at the Indian tumuli (Chevalier's). This is as healthy and fertile a body of land as any on the planet, and possesses fine range for stocks of horses, cattle, sheep and hogs, and has this season a fine crop of corn, pumpkins, cotton and potatoes in every acre planted. Two thousand pounds of cotton will be made in several fields in different sections of our valley, while the corn is very large and heavy, and a fine crop of that is made. This is a heavy gray soil with fine dark loam and there is no wearing it out. There are old fields in cotton this year making 1500 pounds that were cleared in the first settlement of the country, notwithstanding that it rained continually all the crop time, and the trouble was to keep down the weeds—it was next to impossible to do anything else. The Magnolias commence at the high lands on Red river at the confluence of Big creek, calls for all the land in their fork, and runs north from the head of Big creek, embracing Vacherie Prairie, Holloway's Prairie, and, striking the Black river Swamp at Angus Crook's in township five, north of range three east—section 28.

The day is passing away, and the ink is wasting from my pen. Paper costs a good deal, now that we have nothing to buy with. "*Res angusta domi.*" We are still breathing. Let us fix up our roads, repair our houses and fences, look after our stock and poultry, and again, if we deserve it, prosperity and self-respect may be ours.

J. DUNCAN ALLEN.

WOMAN'S SOCIETY.—Do you and I go out to dine that we may have the pleasure of drinking tea in the drawing-room, and hearing Miss Anne or Miss Jane sing? Fiddle-dedee! I can get the best singing in the world for half a guinea! Do we expend money in cabs, kid gloves, and awful waistcoats, in order to get muffins and tea? Bah! Nay, does any man of sense declare honestly that he likes ladies' conversation? I have read in novels that it was pleasant, the refinement of woman's society—the delightful influence of a female presence, and so forth; but say now, as a man of the world and an honest fellow, did you ever get any good out of women's talk? What a bore a clever woman is!—what a frightful bore a mediocre respectable woman is! And every woman who is worth anything will confess as much. There is no woman but *one* after all. But mum! I am getting away from the dinner-table; they it was who dragged me from it, and it was for parsimony's sake, and to pleasure them, that the practice of leaving on the cloth for dessert was invented.—[*George Savage Fitz-Boodle.*

A fat pupil in one of the schools of Beverly, Massachusetts, was in the act of sitting down, when the shock of an earthquake shook the building, which the teach attributed to the abrupt manner in which the lad took his seat, for which offense he was required to stand three quarters of an hour.

John W. Armstrong, of Mattewan, New Jersey, recently killed himself, and left a note saying: "I ought to have done it before." He also left other notes, $40,000 worth, saying: "Give these to John Rothery." He had no wife. That was all that ailed him.

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-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 eighteen hundred and sixty-eight.

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

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

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

On ginger root, two cents per pound.

On ginger, ground, five cents per pound.

On cinnamon and on nutmegs, twenty cents per pound.

On mace, twenty-five cents per pound.

On cloves, five cents per pound.

On clove stems, three cents per pound.

On cassia and cassia vera, ten cents per pound.

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

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

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

On eyelets of every description, six cents per thousand.

On ultramarine, six cents per pound.

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

On flax-straw, five dollars per ton.

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

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

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

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

On jute 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 aniline 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, coloquintida.
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
Co[c]culus 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.