special tax of fifty dollars. Every person who sells or offers for sale malt liquors in quantities of five gallons or less at one time, but who does not deal in spirituous liquors, shall be regarded as a retail dealer in malt liquors, and not a retail liquor dealer, and shall pay a special tax of twenty dollars: provided, however, that nothing in this section shall be held to prohibit the purifying or refining of spirits in the course of original and continuous distillation through any material which will not remain incorporated with such spirits when the manufacture thereof is complete.

Sec. 14. That on and after the date when this act shall take effect, the compensation of internal revenue gaugers shall be by fees dependent upon the quantity gauged, to be prescribed by the Commissioner of Internal Revenue, which, together with their actual and necessary traveling expenses, verified by the oath of the gauger, and the compensation of internal revenue gaugers and storekeepers, shall be paid by the United States monthly, without requiring reimbursement by distillers.

Sec. 15. That the Commissioner of Internal Revenue is hereby authorized, under regulations to be by him prescribed, with the approval of the Secretary of the Treasury, to issue tax-paid stamps for the restamping of distilled spirits upon which the tax shall have been duly paid but from which the stamps have been lost or destroyed by unavoidable accident.

Sec. 16. That every brewer shall, before commencing or continuing business, file with the assistant assessor of the assessment district in which he shall design to carry on his business, a notice in writing, stating therein the name of the person, company, corporation, or firm, and the names of the members of any such company or firm, together with the place or places of residence of such person or persons, and a description of the premises on which the brewery is situated, and of his or their title thereto, and the name or names of the owner or owners thereof.

Sec. 17. That every brewer shall execute a bond to the United States, to be approved by the collector of the district, in a sum equal to twice the amount of tax which, in the opinion of the assessor, said brewer will be liable to pay during any one month, which bond shall be renewed on the first day of May in each year, and shall be conditioned that he will pay, or cause to be paid, as herein provided, that tax required by law on all beer, lager beer, ale, porter, and other fermented liquors aforesaid made by him, or for him, before the same is sold or removed for consumption or sale, except as hereinafter provided; and that he will keep, or cause to be kept, a book in the manner and for the purposes hereinafter specified, which shall be open to inspection by the proper officers, as by law required, and that he will in all respects faithfully comply, without fraud or evasion, with all requirements of law relating to the manufacture and sale of any malt liquors before mentioned; provided, that no brewer shall be required to pay a special tax as a wholesale dealer, by reason of selling at wholesale, at a place other than his brewery, malt liquors manufactured by him.

Sec. 18. That there shall be paid on all beer, lager beer, ale, porter and other similar fermented liquors, by whatever name such liquors may be called, a tax of one dollar for every barrel containing not more than thirty-one gallons; and at a like rate for any other quantity, or for any fractional part of a barrel, which shall be brewed or manufactured and sold, or removed for consumption or sale, within the United States; which tax shall be paid by the owner, agent or superintendent of the brewery or premises in which such fermented liquors shall be made, in the manner and at the time hereinafter specified; provided, that fractional parts of a barrel shall be halves, quarters, sixths and eighths; and any fractional part of a barrel containing less than one-eighth shall be accounted one-eighth; more than one-eighth and not more than one-sixth shall be accounted one-sixth; more than one-sixth and not more than one-quarter shall be accounted one-quarter; more than one-quarter and not more than one-half shall be accounted one-half; more than one-half and not more than one barrel shall be accounted one barrel, and more than one barrel and not more than sixty-three gallons shall be accounted two barrels, or a hogshead.

Sec. 19. That every person owning or occupying any brewery, or premises used or intended to be used for the purpose of brewing or making such fermented liquors, or who shall have such premises under his control or superintendence, as agent for the owner or occupant, or shall have in his possession or custody any brewing materials, utensils, or apparatus used or intended to be used on said premises in the manufacture of beer, lager beer, ale, porter, or other similar fermented liquors, either as owner, agent, or superintendent, shall, from day to day, enter, or cause to be entered, in a book to be kept by him for that purpose the kind of such malt liquors, the estimated quantity produced, in barrels, and the actual quantity sold or removed for consumption or sale in barrels or fractional parts of barrels, and shall also, from day to day, enter, or cause to be entered, in a separate book to be kept by him for that purpose, an account of all materials by him purchased for the purpose of producing such fermented liquors, including grain and malt; and shall render to said assessor or assistant assessor, on or before the tenth day of each month, a true statement, in writing, taken from his books, of the estimated quantity in barrels of such malt liquors brewed, and the actual quantity sold or removed for consumption or sale during the preceding month; and shall verify, or cause to be verified, the said statement, and the facts therein set forth, by oath or affirmation, to be taken before before the assessor or assistant assessor of the district, according to the form required by law, and shall immediately forward to the collector of the district a duplicate of said statement duly certified by the assessor of assistant assessor: and said books shall be open at all times for the inspection of any assessor or assistant assessor, collector, deputy collector, inspector, or revenue agent, who may take memorandums and transcripts therefrom.

Sec. 20. That the entries made in such books shall, on or before the tenth day of each month, be verified by the oath or affirmation of the person or persons by whom such entries shall have been made; which oath or affirmation shall be written in the book at the end of such entries, and be certified by the officer administering the same, and shall be in form as follows: "I do swear (or affirm) that the foregoing entries were made by me, and that they state truly, according to the best of my knowledge and belief, the estimated quantity of the whole amount of such malt liquors brewed, and the actual quantity sold, and the actual quantity removed from the brewery owned by ———, in the county of ———; and, further, that I have no knowledge of any matter or thing required by law to be stated in said entries which has been omitted therefrom." And the owner, agent or superintendent aforesaid shall also, in case the original entries made in his book shall not have been made by himself, subjoin thereto the following oath or affirmation, to be taken in manner as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries fully set forth all the matters therein required by law; and that the same are just and true; and that I have taken all the means in my power to make them so."

Sec. 21. That the owner, agent, or superintendent of any brewery, vessels, or utensils used in making fermented liquors who shall evade, or attempt to evade, the payment of the tax thereon, or fraudulently neglect or refuse to make true and exact entry and report of the same in the manner required by law, or to do, or cause to be done, any of the things by law required to be done by him as aforesaid, or who shall intentionally make false entry in said book or in said statement, or knowingly allow or procure the same to be done, shall forfeit, for every such offense, all the liquors made by him or for him, and all the vessels, utensils and apparatus used in making the same, and be liable to a penalty of not less than five hundred nor more than one thousand dollars, to be recovered with costs of suit, and shall be deemed guilty of a misdemeanor, and shall be imprisoned for a term not exceeding one year. And any brewer who shall neglect to keep books, or refuse to furnish the account and duplicate thereof as provided by law, or shall refuse to permit the proper officer to examine the books in the manner provided, shall, for every such refusal or neglect, forfeit and pay the sum of three hundred dollars.

Sec. 22. That the Commissioner of Internal Revenue shall cause to be prepared, for the payment of the tax aforesaid, suitable stamps denoting the amount of tax required to be paid on the hogsheads, barrels and halves, quarters, sixths and eighths of a barrel of such fermented liquors (and shall also cause to be prepared suitable permits for the purpose hereinafter mentioned), and shall furnish the same to the collectors of internal revenue, who shall each be required to keep on hand at all times a sufficient supply of permits, and a supply of stamps equal in amount to two months' sale thereof, if there shall be any brewery or brewery warehouse in his district, and the said stamps shall be sold, and the said permits granted and delivered by such collectors, only to the brewers of their district respectively; and such collectors shall keep an account of the number of permits delivered, and also the number and value of the stamps sold by them to each of such brewers respectively; and the Commissioner of Internal Revenue shall allow upon all sales of such stamps to any brewer, and by him used in his business, a deduction of seven and a half per centum. And the amount paid into the treasury by any collector on account of the sale of such stamps to brewers shall be included in estimating the commissions of such collector and of the assessor of the same district.

Sec. 23. That every brewer shall obtain, from the collector of the district in which his brewery or brewery warehouse may be situated, and not otherwise, unless such collector shall fail to furnish the same upon application to him, the proper stamp or stamps, and shall affix upon the spiggot-hole, or tap (of which there shall be but one) of each and every hogshead, barrel, keg, or other receptacle, in which any fermented liquor shall be contained, when sold or removed from such brewery or warehouse (except in case of removal under permit as hereinafter provided), a stamp denoting the amount of the tax required upon such fermented liquor, in such a way that the said stamp or stamps will be destroyed upon the withdrawal of the liquor from such hogshead, barrel, keg, or other vessel, or upon the introduction of a faucet or other instrument for that purpose; and shall also, at the time of affixing such stamp or stamps, as aforesaid, cancel the same by writing or imprinting thereon the name of the person, firm, or corporation by whom such liquor may have been made, or the initial letters thereof, and the date when canceled. Every brewer who shall refuse or neglect to affix and cancel the stamp or stamps required by law in the manner aforesaid, or who shall affix a false or fraudulent stamp thereto, or knowingly permit the same to be done, shall be liable to pay a penalty of one hundred dollars for each barrel or package on which such omission or fraud occurs, and shall be liable to imprisonment for not more than one year.

Sec. 24. That any brewer, cartman, agent for transportation, or other person who shall sell, remove, receive or purchase, or in any way aid in the sale, removal, receipt or purchase, of any fermented liquor contained in any hogshead, barrel, keg or other vessel from any brewery or brewery warehouse, upon which the stamp or permit in case of removal required by law shall not have been affixed, or on which a false or fraudulent stamp or permit, in case of removal is affixed, with knowledge that it is such, or on which a stamp or permit, in case of removal, once canceled, is used a second time; and any retail dealer or other person who shall withdraw or aid in the withdrawal of any fermented liquor from any hogshead, barrel, keg or other vessel containing the same, without destroying or defacing the stamp affixed to the same, or shall withdraw or aid in the withdrawal of any fermented liquor from any hogshead, barrel, keg or other vessel, upon which the proper stamp shall not have been affixed, or on which a false or fraudulent stamp is affixed, shall be liable to a fine of one hundred dollars, and to imprisonment for not more than one year. Every person who shall make, sell, or use any false or counterfeit stamp, or permit or die for printing or making stamps or permits which shall be in imitation of, or purport to be a lawful stamp, permit, or die of the kind before mentioned, or who shall procure the same to be done, shall be imprisoned for not less than one nor more than five years; provided, that every brewer who sells fermented liquor at retail at the brewery, or other place where the same is made, shall affix and cancel the proper stamp or stamps upon the hogsheads, barrels, kegs, or other vessels in which the same is contained, and shall keep an account of the quantity so sold by him, and of the number and size of the hogsheads, barrels, kegs, or other vessels in which the same has been contained, and shall make a report thereof, verified by oath, monthly, to the assessor, and forward a duplicate of the same to the collector of the district; and provided further, that brewers may remove or transport, or cause to be removed or transported, malt-liquor of their own manufacture, known as lager-beer, in quantities of not less than six barrels in one vessel, and may also remove or transport, or cause to be removed or transported malt liquors, known as ale or porter, or any other malt liquor not heretofore mentioned, in quantities not less than fifty barrels at a time, from their breweries or other places of manufacture, to a depot, warehouse, or other place used exclusively for storage or sale in bulk, and occupied by them, from one part of one collection district to another part of the same collection district, or from one collection district to another collection district, without affixing the proper stamp on said vessels of lager-beer, ale, porter, and other malt liquor at the brewery or place of manufacture, under a permit to be obtained from the collector of the district (who is to grant the same upon application) wherein said malt liquor is manufactured, to said depot or warehouse, but to no other place, under such rules and regulations as the Commissioner of Internal Revenue may prescribe, and thereafter the manufacturer of the malt liquor so removed shall stamp the same when it leaves such depot or warehouse, in the same manner and under the same penalties and liabilities as when stamped at the brewery as herein provided; and the collector of the district in which such depot or warehouse is situated shall furnish the manufacturer with the stamps for stamping the same, as if the said malt liquor had been manufactured in his district: and provided further, that said permit must be affixed to each and every such vessel or cask, and canceled or destroyed in such manner as the Commissioner of Internal Revenue shall prescribe, and under the same penalties and liabilities as herein provided as to stamps; and provided further, that when fermented liquor has become sour or damaged, so as to be incapable of use as such, brewers may sell the same for manufacturing purposes, and may remove the same to places where it may be used for such purposes, in casks or other vessels, unlike those ordinarily used for fermented liquors, containing, respectively, not less than one barrel each, and having the nature of their contents marked upon them, without affixing thereon the permit, stamp or stamps required.

Sec. 25. That every brewer shall, by branding, mark, or cause to be marked, upon every hogshead, barrel, keg or other vessel containing the fermented liquor made by him, before it is sold or removed from the brewery, or brewery warehouse, or other place of manufacture, the name of the person, firm or corporation by whom such liquor was manufactured, and the place where the same shall have been made. And any person, other than the owner thereof, or his agent authorized so to do, who shall intentionally remove or deface such marks therefrom, shall be liable to a penalty of fifty dollars for each cask or vessel from which the mark is so removed or defaced; provided, however, that when a brewer shall purchase fermented liquor finished and ready for sale from another brewer, in order to supply the customers of such purchaser, such purchaser may, upon written notice to the collector of his intention so to do, and under such regulations as the Commissioner of Internal Revenue may prescribe, furnish his own vessels, branded with his name and the place where his brewery is located, to be filled with the fermented liquor so purchased, and to be so removed; the proper stamp or stamps to be affixed and canceled as aforesaid, by the manufacturer, before removal.

Sec. 26. That where a brewer shall, by reason of an accident by fire or flood, or by reason of his brewery undergoing repairs, or other circumstances which may, in the opinion of the collector of the proper district, require or render it proper that such brewer shall be permitted to conduct his business wholly or partially at some other place within the same or adjoining district for a temporary period, it shall be lawful for such collector, under such regulations and subject to such limitation of time as the Commissioner of Internal Revenue may prescribe, to issue a permit to such brewer authorizing him to conduct his business wholly or partially, according to the circumstances, at such other place for a period in such permit to be stated, and such brewer shall not be required to pay another special tax for the purpose.

Sec. 27. That where malt-liquor or tun-liquor, in the first stages of fermentation, known as unfermented worts, of whatever kind, is sold by one brewer to another for the purpose of producing fermentation or enlivening old or stale ale, porter, lager-beer, or other fermented liquors, it shall not be liable to a tax to be paid by the seller thereof, but the tax on the same shall be paid by the purchaser thereof, when the same, having been mixed with the old or stale beer, is sold by him as provided by law, and such sale or transfer shall be subject to such restrictions and regulations as the Commissioner of Internal Revenue may prescribe.

Sec. 28. That the ownership or possession by any person of any fermented liquor after its sale or removal from brewery or warehouse, or other place where it was made, upon which the tax required shall not not have been paid, shall render the same liable to seizure whenever found, and to forfeiture, removal under said permits excepted, and that the want of a proper stamp or stamps upon any hogshead, barrel, keg, or other vessel in which fermented liquor may be contained after its sale or removal from the brewery where the same was made, or warehouse, as aforesaid, shall be notice to all persons that the tax has not been paid thereon, and shall be prima facie evidence of the non-payment thereof.

Sec. 29. That any person, other than the purchaser or owner of any fermented liquor, or person acting on his behalf, or as his agent, who shall intentionally remove or deface the stamp or permit affixed upon the hogshead, barrel, keg, or other vessel in which the same may be contained, shall be liable to a fine of fifty dollars for each such vessel from which the stamp or permit is so removed or defaced, and to render compensation to such purchaser or owner for all damage sustained by him therefrom.

Sec. 30. That any person who shall withdraw any fermented liquor from any hogshead, barrel, keg, or other vessel upon which the proper stamp or stamps shall not have been affixed, for the purpose of bottling the same, or who shall carry on, or attempt to carry on, the business of bottling fermented liquor in any brewery or other place in which fermented liquor is made, or upon any premises having communication with such brewery or any warehouse, shall be liable to a fine of five hundred dollars, and the property used in such bottling or business shall be liable to forfeiture.

TOBACCO.

Sec. 31. That on and after the first day of July next the act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, be and the same is hereby amended as follows:

That section sixty-one be amended by striking out all after the second paragraph, and inserting in lieu thereof the following words: "On all chewing and smoking tobacco, fine-cut, cavendish, plug or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument, and without being pressed or sweetened; and on all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of twenty cents per pound."

That section fifty-nine be amended by striking out all of paragraphs seven, eight, nine and ten, and inserting in lieu thereof the following, to wit: "Dealers in leaf tobacco, except retail dealers in leaf tobacco, as hereinafter defined, shall each pay twenty-five dollars. Every person shall be regarded as a dealer in leaf tobacco whose business it is, for himself or on commission, to sell, or offer for sale, or consign for sale on commission, leaf tobacco; and payment of a special tax as dealer in tobacco, manufacturer of tobacco, manufacturer of cigars, or any other special tax, shall not exempt any person dealing in leaf tobacco from the payment of the special tax therefor hereby required. But no farmer or planter shall be required to pay a special tax as a dealer in leaf tobacco for selling tobacco of his own production, or tobacco received by him as rent from tenants who have produced the same on his land. But nothing in this section shall be construed to exempt from a special tax any farmer or planter who shall, by peddling or otherwise, sell leaf tobacco at retail directly to consumers, or who shall sell or assign, consign, transfer, or dispose of to persons other than those who have paid a special tax as leaf dealers or manufacturers of tobacco, snuff, or cigars, or to persons purchasing leaf tobacco for export. And it shall be the duty of every farmer or planter producing and selling leaf tobacco, on demand of any internal revenue officer, or other authorized agent of the Treasury Department, to furnish said officer or agent a true and correct statement, verified by oath or affirmation, of all his sales of leaf tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold, and the place to which it is shipped. And any such farmer or planter who shall willfully refuse to furnish such information, or who shall knowingly make false statements as to any of the facts aforesaid, shall be liable to a penalty not exceeding five hundred dollars."

Dealers in leaf tobacco shall hereafter sell only to other dealers who have paid a special tax as such, and to manufactures of tobacco, snuff, or cigars, and to such persons as are known to be purchasers of leaf tobacco for export.

Retail dealers in leaf tobacco shall each pay five hundred dollars, and, if their annual sales exceed one thousand dollars, shall each pay, in addition thereto, fifty cents for every dollar in excess of one thousand dollars of their sales. Every person shall be regarded as a retail dealer in leaf tobacco whose business it is to sell leaf tobacco in quantities less than an original hogshead, case or bale; or who shall sell directly to consumers, or to persons other than dealers in leaf tobacco, who have paid a special tax as such; or to manufacturers of tobacco, snuff or cigars who have paid a special tax; or to persons who purchase in original packages for export. Retail dealers in leaf tobacco shall also keep a book, and enter therein daily their purchases and sales, in a form and manner to be prescribed by the Commissioner of Internal Revenue, which book shall be open at all times for the inspection of any revenue officer.

Dealers in tobacco shall each pay five dollars. Every person whose business it is to sell, or offer for sale, manufactured tobacco, snuff or cigars, shall be regarded as a dealer in tobacco, and the payment of a special tax as a wholesale or retail liquor dealer, or the payment of any other special tax, shall not relieve any person who sells manufactured tobacco and cigars from the payment of this tax; provided, that no manufacturer of tobacco, snuff or cigars shall be required to pay a special tax as dealer in manufactured tobacco and cigars for selling his own products at the place of manufacture.

Manufacturers of tobacco shall each pay ten dollars. Every person whose business it is to manufacture tobacco or snuff for himself, or who shall employ others to manufacture tobacco or snuff, whether such manufacture shall be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, shall be regarded as a manufacturer of tobacco.

Manufacturers of cigars shall each pay ten dollars. Every person whose business it is to make or manufacture cigars for himself, or who shall employ others to make or manufacture cigars, shall be regarded as a manufacturer of cigars. No special tax receipt shall be issued to any manufacturer of cigars until he shall have given the bond required by law. Every person whose business it is to make cigars for others, either for pay, upon commission, on shares, or otherwise, from material furnished by others, shall be regarded as a cigar maker. Every cigar maker shall cause his name and residence to be registered, without previous demand, with the assistant assessor of the divison in which such cigar-maker shall be employed; and any manufacturer of cigars employing any cigar-maker who shall have neglected or refused to make such registry shall, on conviction, be fined five dollars for each day that such cigar-maker so offending, by neglect or refusal to register, shall be employed by him.

"Peddlers of tobacco shall be classified and rated as follows, to wit: When traveling with more than two horses, mules, or other animals, the first class, and shall pay fifty dollars; when traveling with two horses, mules, or other animals, the second class, and shall pay twenty-five dollars; when traveling with one horse, mule, or other animal, the third class, and shall pay fifteen dollars; when traveling on foot or by public conveyance, the fourth class, and shall pay ten dollars. Any person who sells or offers to sell and deliver manufactured tobacco, snuff, or cigars, traveling from place to place, in the town or through the country, shall be regarded as a peddler of tobacco. Every peddler of tobacco, before commencing, or, if already commenced, before continuing to peddle tobacco, shall furnish to the collector of his district a statement accurately setting forth the place of his residence, and, if in a city, the street and number of the street where he resides; also, the State or States through which he proposes to travel; the mode of travel, whether on foot, by public conveyance, or to travel with one or more horses, mules, or other animals; to state also whether he proposes to sell his own manufactures or manufactures of others, and, if he sells for other parties, to name the person or persons for whom he sells. He shall also give a bond in the sum of two thousand dollars, to be approved by the collector of the district, that he will not engage in any attempt, by himself or by collusion with others, to defraud the government of any tax on tobacco, snuff, or cigars; that he will neither sell, nor offer for sale any tobacco, snuff, or cigars, except in original and full packages, as the law requires the same to be put up and prepared by the manufacturer for sale, or for removal for sale or consumption, and except such packages of tobacco, snuff and cigars as bear the manufacturer's label or caution notice, and his legal marks and brands, and genuine internal revenue stamps which have never before been used. Every peddler of tobacco, snuff or cigars, traveling with a wagon, shall affix and keep on the same, in a conspicuous place, a sign painted in oil colors, or gilded, giving his full name, business, and collection district, and shall obtain a certificate from the collector of the district, who is hereby authorized and directed to issue the same, giving the name of the peddler, his residence, the class of the special tax receipt, and the fact of his having filed the required bond; and every person peddling tobacco shall, on demand of any officer of internal revenue, produce and exhibit said collector's certificate, and, unless he shall do so, may be taken and deemed not to have paid the special tax, nor otherwise to have complied with the law. And in case any peddler shall refuse to exhibit his or her receipt as aforesaid, when demanded by any officer of internal revenue, said officer may seize the horse, or mule, wagon and contents, or pack, bundle, or basket of any person so refusing; and the assessor of the district in which the seizure has occurred may, on ten days' notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling house, require such peddler to show cause, if any he has, why the horses or mules, wagon and contents, pack, bundle, or basket so seized shall not be forfeited: and in case no sufficient cause is shown the assessor may direct a forfeiture, and issue an order to the collector, or to any deputy collector of the district, for the sale of the property so forfeited; and the same, after payment of the expenses of the proceedings, shall be paid to the collector for the use of the United States; and all such special taxes shall become due on the first day of May in each year, or on commencing business; and if such peddler shall not have paid the special tax for the current year, he shall pay the same within thirty days after the passage of this act. In the former case the tax shall be reckoned for one year, and in the latter case proportionately for that part of the year from the first day of the month in which the liability to a special tax commenced to the first day of May following. And any person who shall, after the passage of this act, be found peddling tobacco, snuff, or cigars, without having given the bond, or without having previously obtained the collector's certificate as herein provided, or who shall sell tobacco, snuff, or cigars otherwise than in original and full packages as put up by the manufacturer, or who shall have in his possession any internal revenue stamp or stamps which have been removed from any box or other package of tobacco, snuff, or cigars, or any empty or partially empty box or other package which has been used for tobacco, snuff, or cigars, the stamp or stamps on which have not been destroyed, or shall fail to have affixed to his wagon, in a conspicuous place, a sign, painted in oil colors, or gilded, giving his full name, business, and collection district, shall, for each such offense, on conviction, be fined not less than one hundred dollars nor more than five hundred dollars, or imprisoned not less than six months nor more than one year, or both, at the discretion of the court."

That section sixty be amended by adding at the end of the section the following words, to wit: "And if any manufacturer of tobacco, snuff or cigars shall sell, or remove for sale or consumption, any tobacco, suff or cigars upon which a tax is required to be paid by stamps, without the use of the proper stamps, in addition to the other penalties imposed by law for such sale or removal, it shall be the duty of the proper assessor or assistant assessor, or any internal revenue officer detailed by the Commissioner of Internal Revenue for that purpose, within a period of not more than two years after such sale or removal, upon such information as he can obtain, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor, and certify the same to the collector. And the subsequent proceedings for collection shall be in all respects like those for the collection of taxes upon manufactures and productions."

That section sixty-two be amended by striking out after the words "or in bladders" the words "containing not exceeding ten pounds each, or," and inserting in lieu thereof the word "and;" in the paragraph, relating to fine-cut chewing tobacco, by striking out the word "one-half;" in the paragraph relating to smoking tobacco, by inserting after the words "all smoking tobacco" the words "and all cut and granulated tobacco other than fine-cut chewing, and shorts, the refuse of fine-cut chewing;" also, in the same paragraph, by inserting after the words "refuse scraps" the words "clippings, cuttings," and by striking out from the last paragraph the words "or the proprietor's name and his trade mark," and by adding at the end of said paragraph the following words: "And provided further, that fine cut shorts, the refuse of fine-cut chewing tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco may be sold in bulk as material, and without the payment of tax, by one manufacturer directly to another manufacturer, or for export, under such restrictions, rules, and regulations as the Commissioner of Internal Revenue may prescribe; and provided further, that wood, metal, paper, or other material may be used separately or in combination for packing tobacco, snuff, and cigars, under such regulations as the Commissioner of Internal Revenue may establish."

That section sixty-three be amended by striking out the words "and the sum of the said bond may be increased, from time to time, and additional sureties required by the collector, under the instructions of the Commissioner of Internal Revenue," and inserting in lieu thereof the following words: "additional sureties may be required by the collector, from time to time, but the penal sum of said bond shall not be computed by him in excess of the sum of twenty thousand dollars, except under special instructions of the Commissioner of Internal Revenue."

That section sixty-seven be amended by striking out the word "warehouse" and inserting in lieu thereof the word "export;" also, by adding to the end of the said section the following: "That such stamps as may be required to stamp tobacco, snuff, or cigars, sold under distraint by any collector of internal revenue, or for stamping any tobacco, snuff, or cigars which may have been abandoned, condemned, or forfeited, and sold by order of court or of any government officer for the benefit of the United States, may, under such rules and regulations as the Commissioner of Internal Revenue shall prescribe, be used by the collector making such sale, or furnished by a collector to a United States marshal, or to any other government officer making such sale for the benefit of the United States, without making payment for said stamps so used or delivered; and any revenue collector using or furnishing stamps in manner as aforesaid, on presenting vouchers satisfactory to the Commissioner of Internal Revenue, shall be allowed credit for the same in settling his stamp account with the department; and provided further, that in case it shall appear that any abandoned, condemned, or forfeited tobacco, snuff, or cigars, when offered for sale, will not bring a price equal to the tax due and payable thereon such goods shall not be sold for consumption in the United States; and, upon application made to the Commissioner of Internal Revenue, he is authorized, and hereby directed to order the destruction of such tobacco, snuff, or cigars by the officer in whose custody and control the same may be at the time, and in such manner and under such regulations as the Commissioner of Internal Revenue may prescribe."

That section sixty-nine be amended by inserting after the words "or imitation of any stamp required by this act" the words "or any stamp or stamps which have been previously used."

That section seventy-one be amended by striking out, where they occur, the words "or in a bonded warehouse," and inserting in lieu thereof the words "or while in transfer under bond or a collector's permit, from any manufactory, store, or warehouse, to a vessel for exportation to a foreign country."

That section seventy-two be amended by striking out the words "the stamped portion thereof," and, where they occur the first time, inserting in lieu thereof the words "the stamp or stamps thereon," and where the same words occur the second time, insert instead thereof the words "the stamp or stamps taken from any such empty box, bag, vessel, wrapper, or envelope of any kind;" also, by inserting in the last sentence, after the words "emptied, or partially emptied," the words "or shall shall have in his possession, or shall affix to any box or other package any stamp or stamps which have been previously used, or who shall sell, or offer for sale, any box or other package of tobacco, snuff, or cigars, having affixed thereto any fraudulent, spurious, imitation, or counterfeit stamp or stamps, or stamp or stamps that have been previously used, or shall sell from any such fraudulently stamped box or package, or shall have in his possession any box or package as aforesaid, knowing the same to be fraudulently stamped."

That section seventy-three be amended by striking out all after the enacting clause and inserting in lieu thereof the following, to wit: "That manufactured tobacco, snuff, and cigars intended for immediate exportation, after being properly inspected, marked, and branded, may be removed from the manufactory in bond without having affixed thereto internal revenue stamps indicating the payment of the tax thereon. The removal from the manufactory of such tobacco, snuff, and cigars shall be made under such rules and regulations, and after making such entries and executing and filing, with the collector of the district from which the removal is to be made, such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. All tobacco, snuff, and cigars intended for immediate export as aforesaid, before being removed from the manufactory, shall have affixed to each package an engraved stamp, indicative of such intention, to be provided and furnished to the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner; and for the expense attending the providing and affixing of such stamps, ten cents for each package so stamped shall be paid to the collector on making the entry for such transportation. When the manufacturer shall have made the proper entries, filed the bonds, and otherwise complied with all the requirements of the law and regulations as herein provided, the collector shall issue to him a permit for the removal, said permit accurately describing the tobacco, snuff and cigars to be shipped, the number and kind of packages, the number of pounds, the amount of tax, the marks and brands, the State and collection district from which the same are shipped, and the number of the manufactory and the manufacturer's name, together with the port from which the said tobacco, snuff and cigars are to be exported, and the route or routes over which the same are to be sent to the port of shipment, and the name of the vessel or line by which they are to be conveyed to the foreign port. The bonds required to be given for the exportation of the tobacco, snuff and cigars shall be canceled upon the presentation of the proper certificates that said tobacco, snuff and cigars have been landed at any port without the jurisdiction of the United States, or upon satisfactory proof that after shipment the same were lost at sea."

That section seventy-four be amended by striking out all after the enacting clause and inserting in lieu thereof the following, to wit: "That from and after the date on which this act takes effect there shall be an allowance of drawback on tobacco, snuff and cigars on which the internal tax has been paid by suitable revenue stamps affixed to the same before removal from the place of manufacture, when the same are exported, equal in amount to the value of the stamps found to have been so affixed, the evidence that the stamps were so affixed, and the amount of tax so paid, and of the subsequent exportation of the said tobacco, snuff and cigars, to be ascertained under such rules and regulations as shall be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. Any sum or sums found to be due under the provisions of this section shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated; provided, that no claim for an allowance of drawback shall be entertained or allowed for a sum less than fifty dollars, nor except upon evidence satisfactory to the Commissioner of Internal Revenue that the stamps affixed to the tobacco, snuff or cigars alleged to have been exported were totally destroyed before the shipment thereof, and that the same have been landed in a foreign country or lost at sea, and have not been relanded within the limits of the United States. All tobacco and snuff now stored in any export bonded warehouse shall, on and after July first, eighteen hundred and seventy-two, be subject to the same tax as is provided by this act, and shall, within six months after the passage of this act, be withdrawn from such warehouse upon payment of the tax, or for export under the regulations of the Commissioner of Internal Revenue now in force concerning withdrawals of tobacco and snuff from bonded warehouses. And any tobacco or snuff remaining in any export bonded warehouse for a period of more than six months after the passage of this act shall be forfeited to the United States, and shall be sold or disposed of for the benefit of the same in such manner as shall be prescribed by the Commissioner of Internal Revenue under the direction of the Secretary of the Treasury."

That section eighty-nine be amended by inserting in the last sentence after the words "false or fraudulent or counterfeit stamp," the following words: "or who shall affix to any box containing cigars a stamp in the similitude or likeness of any stamp required to be used by the laws of the United States, whether the same shall be a customs or internal revenue stamp; or who shall buy, receive, or have in his possession any cigars on which the tax to which they are liable has not been paid."

That section one hundred be amended by adding thereto the following words: "and every collector of internal revenue from whose district any distilled spirits, tobacco, snuff, or cigars shall be shipped in bond, under the provisions of this act, shall render a monthly account of the same to the Commissioner of Internal Revenue, showing the amount of each article produced and shipped in bond, the amounts of which the exportation is completed according to law, and the amount remaining unaccounted for at the end of each month; also any excesses or deficiencies on the amounts originally reported as shipped.

Sec. 32. That any person, firm, company, or corporation, who shall exercise or carry on the business of a manufacturer of tobacco, snuff, or cigars, dealer in manufactured tobacco, dealer in leaf-tobacco, or retail dealer in leaf-tobacco, without having paid a special tax therefor, as provided by law, shall besides being liable to the payment of the tax, on conviction, be fined not more than five hundred dollars, or to be imprisoned for a term of not more than one year, or both, at the discretion of the court.

Sec. 33. That whenever any stamped box containing cigars, cheroots or cigarettes, shall be emptied, it shall be the duty of the person in whose hands the same may be to destroy utterly the stamp or stamps thereon. And any person who shall willfully neglect or refuse so to do shall, for each such offense, on conviction, be fined not exceeding fifty dollars, and imprisoned not less than ten days nor more than six months. And any person who shall fraudulently give away or accept from another, or who shall sell, buy or use for packing cigars, cheroots or cigarettes, any such stamped box, shall for each such offense, on conviction, be fined not exceeding one hundred dollars and be imprisoned not more than one year.

Sec. 34. That section one hundred and sixty-nine of the act of June thirtieth, eighteen hundred and sixty-four, as amended by the act of July thirteenth, eighteen hundred and sixty-six, be amended by striking out the proviso at the end thereof.

Sec. 35. That so much of section ninety-four 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 thirtieth, eighteen hundred and sixty-four, and all acts and parts of acts amendatory of said section, as imposes a tax on gas made of coal wholly or in part, or of any other material, be and the same is hereby repealed.

Sec. 36. That on and after the first day of October, eighteen hundred and seventy-two, all the taxes imposed by stamps under and by virtue of Schedule B of section one hundred and seventy of the act approved June thirtieth, eighteen hundred and sixty-four, and the several acts amendatory thereof, be and the same are hereby repealed, excepting only the tax of two cents on bank checks, drafts or orders; provided, that where any mortgage has been executed and recorded, or may be executed and recorded, before the first day of October, anno Domini eighteen hundred and seventy-two, to secure the payment of bonds or obligations that may be made and issued from time to time, and such mortgage not being stamped, all such bonds or obligations so made and issued on or after the said first day of October, anno Domini eighteen hundred and seventy-two, shall not be subject to any stamp duty, but only such of their bonds or obligations as may have been made and issued before the day last aforesaid; and provided further, that in the meantime the holder of any instrument of writing of whatever kind and description which has been made or issued without being duly stamped, or with a defunct stamp, may make application to any collector of internal revenue, and that upon such application such collector shall thereupon affix a stamp provided by such holder upon such instrument of writing as required by law to be put upon the same, and subject to the provisions of section one hundred and fifty-eight of the internal revenue laws.

Sec. 37. That the taxes imposed by section one hundred and ten 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 thirtieth, eighteen hundred and sixty-four, as amended by section nine of the act of July thirteenth, eighteen hundred and sixty-six, to reduce internal taxation and to amend the act aforesaid and acts amendatory thereof, upon the deposits, capital, and circulation of banks, or persons, associations, companies, or corporations engaged in the business of banking, shall hereafter be paid semi-annually, on the first day of January and the first day of July; but the same shall be calculated at the rate per month as prescribed by said section, so that the tax for six months shall not be less than the aggregate would be if the said taxes were collected monthly, as prescribed by said section. And the words "capital employed," in said section, shall not include money borrowed or received from day to day, in the usual course of business, from any person not a partner of or interested in the said bank, association or firm. And the exemption from tax, authorized by said section, of deposits of less than five hundred dollars, made in the name of one person, in associations or companies known as provident institutions, savings banks, savings funds or savings institutions, is hereby extended to deposits so made of not exceeding two thousand dollars.

Sec. 38. That the purposes of a charitable character mentioned in section twenty-seven of the act of July fourteenth, eighteen hundred and seventy, are intended, and are hereby construed, to include all devises and legacies to associations, trustees, societies and corporations established or carried on for any benevolent, religious or charitable object without a view to pecuniary profit.

Sec. 39. That so much of section one hundred and seventy-nine of the act of July thirteenth, eighteen hundred and sixty-six, as provides for moieties to informers be, and the same is hereby, repealed; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is hereby authorized to pay such sums, not exceeding in the aggregate the amount appropriated therefor, as may, in his judgment, be deemed necessary for detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, or conniving at the same in cases where such expenses are not otherwise provided for by law; and for this purpose there is hereby appropriated one hundred thousand dollars, or so much thereof as may be necessary, out of any money in the treasury not otherwise appropriated.

Sec. 40. That section sixty-three of the act approved July thirteenth, eighteen hundred and sixty-six, entitled "An act to reduce the internal taxation, and to amend an act entitled 'An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes,' approved June thirtieth, eighteen hundred and sixty-four, and acts amendatory thereof," be amended by striking out the words "three hundred" wherever they occur therein, and inserting in lieu thereof the words "five hundred," and by striking out the words "under any of the provisions of this act, or of any act to which this is an amendment," and inserting in lieu thereof the words "under the provisions of any internal revenue act."

Sec. 41. That section one hundred and sixty-one 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 thirtieth, eighteen hundred and sixty-four, be amended by striking out the words "this act," occurring after the words "stamps issued under the provisions of," and inserting in lieu thereof the words "any internal revenue act."

Sec. 42. That all internal taxes now assessed or liable to be assessed against, but not collected from shipbuilders as manufacturers, under secion four of the act of March thirty-first, eighteen hundred and sixty-eight," entitled "An act to exempt certain manufactures from internal tax, and for other purposes," for sales of vessels, be, and the same are hereby, remitted, and no further assessments shall be made on account thereof."

Sec. 43. That prior to the first day of January, eighteen hundred and seventy-three, it shall be the duty of the President, and he is hereby authorized and directed, to reduce the internal revenue districts in the United States to not exceeding eighty in number, and for that purpose he may unite two or more districts, or States or Territories into one district, and he shall designate from among the existing revenue officers one collector and one assessor for each new district, or at his discretion he may, by and with the advice and consent of the Senate, nominate and appoint new officers for such new district; and the collector and assessor so designated or appointed shall give bond according to law, and the Secretary of the Treasury is hereby authorized and required, prior to the first day of January, eighteen hundred and seventy-three, to reduce the number of internal revenue assistant assessors, inspectors, gaugers, store-keepers, and the clerks and employes in the Internal Revenue bureau to as small a number as is consistent with the performance of the reduced duties of the service, and that he report to Congress at its next session the reduction made under this act, and such further changes in the organization of the internal revenue service as will promote its efficiency and economy.

Sec. 44. That all suits and proceedings for the recovery of any internal tax alleged to have been erroneously assessed or collected, or any penalty claimed to have been collected without authority, or for any sum which it alleged was excessive, or in any manner wrongfully collected, shall be brought within two years next after the cause of action accrued and not after; and all claims for the refunding of any internal tax or penalty shall be presented to the Commissioner of Internal Revenue within two years next after the cause of action accrued and not after; provided, that actions for claims, which have accrued prior to the passage of this act, shall be commenced in the courts or presented to the Commissioner of Internal Revenue within one year from the date of said passage; and provided further, that where a claim shall be pending before said Commissioner the claimant may bring his action within one year after such decision and not after; and provided further, that no right of action barred by any statute now in force shall be revived by anything herein contained.

Sec. 45. That the Secretary of the Treasury is hereby authorized and directed carefully to revise and prepare for publication the internal revenue laws in force after the passage of this act, with amendments incorporated in their proper places, conveniently arranged for reference, and with a proper index, and that the same be printed as soon as practicable by the Congressional Printer. That ten thousand copies be printed, five thousand for the use of the House of Representatives, two thousand for the use of the Senate, and three thousand for the use of the Commissioner of Internal Revenue.

Sec. 46. That all acts and parts of acts inconsistent with the provisions of this act are hereby repealed; provided, that all the provisions of said act, shall be in force for levying and collecting all taxes properly assessed, or liable to be assessed, or accruing under the provisions of former acts, the right to which has already accrued, or which may hereafter accrue, under said acts, and for maintaining, continuing, and enforcing 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 all suits and prosecutions for acts already done in violation of any former act or acts of Congress relating to the subjects embraced in this act may be commenced or proceeded with in like manner as if this act had not been passed; provided, that whenever the duty imposed by any existing law shall cease in consequence of any limitation therein contained before the respective provisions of this act shall take effect, the same duty or tax shall be, and is hereby, continued until such provisions of this act shall take effect; and where any act is hereby repealed, no duty or tax imposed thereby shall be held to cease in consequence of such repeal until the respective corresponding provisions of this act shall take effect.

Sec. 47. That this act shall take effect on the first day of August, eighteen hundred and seventy-two, except where otherwise provided. And the Commissioner of Internal Revenue is hereby authorized to make, with the approval of the Secretary of the Treasury, all such regulations not in conflict with any provision of law as may become necessary by reason of any changes in the internal revenue laws made by this act.

Approved June 6, 1872.

[General Nature—No. 52.]

An act to amend an act entitled "An act to authorize the construction of a bridge across the Missouri river at or near St. Joseph, Missouri," approved March fifth, eighteen hundred and seventy-two.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first section of the act entitled "An act to authorize the construction of a bridge across the Missouri river at or near St. Joseph, Missouri," approved March fifth, eighteen hundred and seventy-two, be and the same is hereby amended so as to read as follows: Section 1. That it shall be lawful for the St. Joseph Bridge Building Company, a corporation organized for that purpose under the general corporation laws of the State of Missouri, or its assigns, to construct a bridge across the Missouri river at or near St. Joseph, Missouri, and to lay on and over said bridge railway tracks for the more perfect connection of any and all railways that are now, or which may hereafter be, constructed to the Missouri river at or near St. Joseph, or to the river on the opposite side of the same, near St. Joseph; and build, erect, and lay on and over said bridge ways for wagons, vehicles of all kinds, and for the transit of animals, and to provide ways for foot passengers, and to keep up, maintain, and operate said bridge for the purposes aforesaid; and that when said bridge is constructed, all trains of all railroads terminating at said river, and on the opposite side thereof, at or near St. Joseph, Missouri, shall be allowed to cross said bridge for reasonable compensation, to be made to the owners of the same, under the limitations and conditions hereinafter named. The owners of said bridge may also charge and receive reasonable compensation or tolls for the transit over the said bridge of all wagons, carriages, vehicles, animals, and foot passengers.

Sec. 2. That the fifth section of the act of which this is amendatory be, and the same is hereby, amended so as to read as follows: Section 5. That the St. Joseph Bridge Building Company, after the passage of this act, shall not have the right to assign the charter which said company now holds by assignment from the St. Joseph and Denver City Railroad Company, and which was granted to said last named company by virtue of an act of Congress, approved July fourteenth, eighteen hundred and seventy, to any other company, person, or persons; nor shall said bridge building company be permitted, under the said charter so obtained as aforesaid, from the St. Joseph and Denver City Railroad Company to construct any other bridge than the one now being constructed at St. Joseph, Missouri; provided, however, that nothing in this section contained shall prevent the said bridge building company from mortgaging said charter and franchises held by it by assignment from the said railroad company, with the bridge constructed or to be constructed thereunder, in the manner and for the purposes in and for which the said bridge building company is or may be authorized by or under the laws of the State of Missouri to mortgage its property.

Approved May 1, 1872.

[General Nature—No. 55.]

An act to amend an act approved February twenty-eighth, eighteen hundred and seventy-one, amending an act approved May thirty-one, eighteen hundred and seventy, entitled "An act to enforce the rights of citizens of the United States to vote in the several States of this Union, and for other purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section nineteen of an act to amend an act approved May thirty-first, eighteen hundred and seventy, entitled "An act to enforce the rights of citizens of the United States to vote in the several States of this Union, and for other purposes," and amended act approved February twenty-eighth, eighteen hundred and seventy-one, shall be, and hereby is, amended so as to read as follows: "Sec. 19. That all votes for Representatives in Congress shall hereafter be by written or printed ballot, any law of any State to the contrary notwithstanding; and all votes received or recorded contrary to the provisions of this section shall be of none effect;" provided, that this section shall not apply to any State voting otherwise whose election for said Representatives shall occur previous to the regular meeting of its legislature next after the approval of said act.

Approved May 3, 1872.