[CONTINUED FROM FIRST PART.]

ledge and belief, the whole quantity of fermented liquors either brewed or brewed and sold at the brewery owned by ——, in the county of ——, and belonging to —— brewhouse."

Sec. 53. *And be it further enacted*, That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books shall not have been made by himself, subjoin to the oath or affirmation the following oath or affirmation, to be taken as aforesaid:

"I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Sec. 54. *And be it further enacted*, That the owner, agent, or superintendent of any brewer or distiller, in making fermented liquors, or of any still holder, or other vessel used in the distillation of spirits on which duty is payable, who shall neglect or refuse to make true and exact entry and report of the same, or to do, or cause to be done, any of the things by this act required to be done as aforesaid, shall forfeit for every such neglect or refusal all the liquors and spirits made by or for him, and all the vessels used in making the same, and the stills, boilers, and other vessels used in distillation, together with the sum of five hundred dollars, to be recovered with costs of suit; which said liquors or spirits, with the vessels containing the same, with the said vessels and stills, the same may be seized by any collector of internal duties, on held by him until a decision shall be had thereon according to law: *Provided*, That such seizure be made within thirty days after the cause for the same may have occurred, and that proceedings to enforce said forfeiture shall have been commenced by such collector within twenty days after the seizure thereof. And the proceedings to enforce said forfeiture of said property shall be in the nature of a proceeding in rem, in the circuit or district court of the United States for the district where such seizure is made, or in any other court having competent jurisdiction.

Sec. 55. *And be it further enacted*, That in all cases in which the duties aforesaid, payable on spirits so liquor distilled and sold, or removed for consumption or sale, or beer, lager beer, ale, porter, and other similar fermented liquor shall not be paid at the time of rendering an account of the same, as herein required, the person or persons chargeable therewith shall pay, in addition, ten per centum on the amount thereof; and, until such duties, with such addition, shall be paid, they shall be and remain a lien upon the distillery where such liquors have been distilled, or the brewery where such liquors have been brewed, and upon the stills, boilers, vats, and all other implements and utensils belonging, which the same shall have been paid; and in case of refusal or neglect to pay said duties, with the addition, within ten days after the same shall have become payable, the amount thereof may be recovered by distraint and sale of the goods, chattels, and effects of the delinquent; and, in case of such distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, on account of the goods, chattels, or effects which may be distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels, or effects, at his, her, or their dwelling, or usual place of abode, the sum demanded, and the time and place of sale; and said officer shall forthwith cause a notification to be published in some newspaper, if any there be, within the county, and publicly posted up at the post-office nearest to the residence of the person whose property shall be distrained or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place where such distraint: *Provided*, That in every case of distraint for the payment of the duties aforesaid the goods, chattels, or effects so distrained may and shall be restored to the owner or possessor if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection of the full amount demanded, together with such fee for levying and advertising, and such sum for the necessary and reasonable expenses for removing and keeping the goods, chattels, and effects so distrained as may be allowed in the cases by the laws or practice of the State or Territory wherein the distraint shall have been made; but in case of non-payment, or neglect to tender as aforesaid, the said officer shall proceed to sell the said goods, chattels, and effects at public vendue, after due notice of the time and place of sale, and may and shall retain from the proceeds of such sale the amount demanded for the use of the United States, with the said necessary and reasonable expenses of said distraint and sale, as aforesaid, and a commission of five per centum thereon for his own use; rendering the overplus, if any there be, to the person whose goods, chattels, and effects shall have been distrained.

Sec. 56. *And be it further enacted*, That every person licensed as aforesaid to distil spirituous liquors, or licensed as a brewer, shall, once in each month, upon the request of the assessor or assistant assessor of the district in which his business as a distiller or brewer may be carried on respectively, furnish the said assessor or assistant assessor with an abstract of the entries upon his books, herein provided to be made, showing the number of spirituous liquors distilled and sold, or removed for consumption or sale, or of beer, lager beer, ale, porter, or other fermented liquor made and sold, or removed for consumption or sale, during the preceding month, respectively; the truth and correctness of which abstract shall be verified by the oath of the party so furnishing the same. And the said assessor or assistant assessor shall have the right to examine the books of such person for the purpose of ascertaining the correctness of such abstract. And for any neglect or refusal to furnish such abstract when required, or refusal to permit an examination of the books as aforesaid, the person so neglecting shall forfeit the sum of five hundred dollars.

LICENSES.

Sec. 57. *And be it further enacted*, That from and after the first day of August, eighteen hundred and sixty-two, no person, association, partnership, or corporation, shall be engaged in, prosecute, or carry on either of the trades or occupations mentioned in section sixty-four of this act, until he, or they shall have obtained a license therefor in the manner hereinafter provided.

Sec. 58. *And be it further enacted*, That every person, association of persons, partnership, or corporation, desiring to obtain a license to engage in any of the trades or occupations named in the sixty-fourth section of this act, shall register with the assistant assessor of the assessment district in which he shall design to carry on such trade or occupation, his name or firm, his or their name or style; and in case of an association or partnership, the names of the several persons constituting such association or partnership, and their places of residence; second, the trade or occupation for which a license is desired; third, the place where such trade or occupation is to be carried on; fourth, if a rectifier, the number or hereof he designs to rectify; if a peddler, whether he designs to travel on foot, or with one, two, or more horses; if an inn-keeper, the yearly rental of the house or property to be occupied for said purpose; or, if not rented, the assistant assessor shall value the same. All of which facts shall be returned duly certified by such assistant assessor, both to the assessor and collector of the district; and thereupon, upon payment to the collector or deputy collector of the district the amount so in his collector provided, such collector or deputy collector shall make out and deliver a license for such trade or occupation, which license shall continue in force for one year, at the place or premises described therein.

Sec. 59. *And be it further enacted*, That if any person or persons shall exercise or carry on any trade or business mentioned in section sixty-four, without first obtaining a license for such trade or business, or shall be required by this act, without taking out such license as is in that behalf required, he, she, or they shall, for every such offence, respectively, forfeit a penalty equal to three times the amount of the duty or sum of money imposed for such license, one moiety thereof to the use of the United States, the other moiety to the use of the person who, if a informer, shall first discover, and, if other than a collector, shall first give information of the fact whereby said forfeiture was incurred.

Sec. 60. *And be it further enacted*, That in every license to be taken out under or by authority of this act shall be contained and set forth the purpose, trade, or business for which such license is granted, the true name and place of abode of the person or persons taking out the same; if for a rectifier, the quantity of spirits authorized to be rectified; if by a peddler, whether authorized to travel on foot, or with one, or two, or more horses, the time for which such license is to run, and the true date or time of granting such license, and (except in the case of auctioneers and peddlers) the place at which the trade or business for which such license is granted shall be carried on: *Provided*, That a license granted under this act shall not authorize the person or persons, association or corporation mentioned therein to exercise or carry on the trade or business specified in such license in any other place than that mentioned therein, but nothing herein contained shall prohibit the storage of goods, wares, or merchandise in other places than the place of business.

Sec. 61. *And be it further enacted*, That in every case where more than one of the pursuits, employments, or occupations, hereinafter described, shall be pursued or carried on in the same place by the same person at the same time, except as herein mentioned, license must be taken out for each according to the rates severally prescribed.

Sec. 62. *And be it further enacted*, That no auctioneer shall be authorized by virtue of his license as such auctioneer to sell any goods or other property at private sale; and if any such person shall sell any such goods or commodities, as aforesaid, otherwise than by auction, without having taken out such license as aforesaid for that purpose, he or she shall be subject and liable to the penalty in that behalf imposed upon persons dealing in or retailing, trading, or selling any such goods or commodities without license, notwithstanding any license to him or her before granted, as aforesaid, for the purpose of buying or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments by auction, any thing herein contained to the contrary notwithstanding: *Provided*, *always*, That where such goods or commodities aforesaid are the property of any person or persons duly licensed to deal in or retail, or trade in, or sell the same, such person or persons having made lawful entry of the, her, or their house or premises for such purpose, it shall and may be lawful for any person exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments, by auction as aforesaid, being duly licensed for that purpose, to sell such goods or commodities as aforesaid, at auction, for and on behalf of such person or persons, and upon his, her or their entered house or premises, without taking out a separate license for such sale. The provisions of this section shall not apply to judicial or executive officers making auction sales by virtue of any judgment or decree of any court, nor public sales made by executors or administrators.

Sec. 63. *And be it further enacted*, That upon the death of any person or persons licensed under or by virtue of this act, or in the removal of any such person or persons from the house or premises at which he, she, or they were such licensed to exercise or carry on the trade or business mentioned in such license, it shall and may be lawful for the person or persons authorized to grant licenses to authorize and empower, by indorsement on such license, or otherwise, as the Commissioner of Internal Revenue shall direct, the executors or administrators, or the wife or child of such deceased person, or the assignee or assigns of such person or persons so removing as aforesaid, who shall be possessed of and occupy the house or premises before used for such purposes as aforesaid, in like manner to exercise or carry on the same trade or business mentioned in such license, in or upon the same house or premises at which such person or persons so removed as aforesaid, or, in case of the death of any such person, so licensed, in that behalf granted, before exercised or carried on such trade or business for or during the residue of the term for which such license was originally granted, without taking out any fresh license or payment of any additional duty, or any tax therefor for the residue of such term, and until expiration thereof: *Provided*, *always*, That a fresh entry of the premises at which such trade or business shall continue to be so exercised or carried on as aforesaid shall be made by and in the name or names of the person or persons to whom such authority as aforesaid shall be granted.

Sec. 64. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, for each license granted the sum herein stated shall be respectively and annually paid. Any person or persons carrying on any business in pursuance of this act without first taking out such license shall be deemed and taken to be a distiller, or a rectifier, or a peddler, or a brewer, or a dealer in manufactured tobacco, or a retailer of spirituous liquors, or a retailer of wine, or a dealer in leaf tobacco, or a dealer in manufactures, or a retailer of goods, wares, or merchandise, or a dealer in stamps, or a dealer in gold and silver, or a dealer in bullion, or a dealer in coin, or a dealer in stocks, or a dealer in bonds, or a dealer in exchange, or a dealer in money, or a dealer in securities, or a dealer in notes, or a dealer in evidences of debt, or a dealer in credits, or a dealer in bills, or a dealer in accounts, or a dealer in pleasure carriages, or a dealer in jewelry, or a dealer in plate, or a dealer in watches, or a dealer in clocks, or a dealer in pianos, or a dealer in organs, or a dealer in musical instruments, or a dealer in pictures, or a dealer in paintings, or a dealer in statuary, or a dealer in marble, or a dealer in bronzes, or a dealer in curiosities, or a dealer in real estate, or a dealer in slaves, or a dealer in horses, or a dealer in stock, or a dealer in livery stable keepers, no new license shall be required.

27. Livery stable keepers shall pay ten dollars for each license. Any person whose occupation or business it is to keep horses to hire or to let, shall be regarded as a livery stable keeper, under this act.

28. Cattle brokers shall pay fifty dollars for each license; they shall be regarded as persons who shall buy and sell cattle in droves, herds or flocks, and who shall be engaged in the business of buying and selling cattle in droves, herds or flocks, for others, for a commission or profit.

29. Horse brokers and soap makers shall pay fifty dollars for each license; the latter shall be regarded as persons who make or have made soap for sale, for their own use, or for others, for a commission or profit.

30. Photographers shall pay ten dollars for each license; they shall be regarded as persons who take photographs from life or from life size pictures on glass, metal or paper, by the aid of light, shall be regarded a photographers, or artists.

31. Distillers shall pay fifty dollars for each license, and for every distillery, or place where distilled spirits are distilled or made, or where any spirituous liquors are rectified or compounded, or where any spirituous liquors are made or compounded, or where any spirituous liquors are sold, or offered for sale, or where any spirituous liquors are kept for sale, or where any spirituous liquors are found, shall be regarded as a distiller, under this act.

32. Brewers shall pay fifty dollars for each license; they shall be regarded as persons who shall make or brew any malt liquors, or who shall own, or be interested in any brewery, or who shall own, or be interested in any malt liquors made or brewed, or who shall own, or be interested in any malt liquors made or brewed, or who shall own, or be interested in any malt liquors made or brewed