Continued from Fourth page.

goods, wares, and merchandise, or articles manufactured or made and sold, except spirituous and malt liquors, and manufactured tobacco, where the annual product shall not exceed the sum of $600, shall be and are exempt from duty: Provided, That this shall not apply to any business or transaction where one party furnishes the materials, or any part thereof, and employs another party to manufacture, make, or finish the goods, wares, and merchandise or articles, paying or promising to pay therefor, and receiving the goods, wares, and merchandise or articles.

SEC. 74. And be it further enacted, That the value and quantity of the goods, wares, and merchandise required to be stated, as aforesaid, and subject to an ad valorem duty, shall be estimated by the actual sales made by the manufacturer, or by his, her, or their agent, or person or persons acting in his, her, or their behalf; and where such goods, wares, and merchandise have been removed for consumption, or for delivery to others, or placed on shipboard, or are no longer within the custody and control of the manufacturer or manufacturers, or his or their agent, not being in his, her or their factory, store, or warehouse, the value shall be estimated by the average of the market value of the like goods, wares, and merchandise, during the time when the same would have become liable to and charged with duty.

SEC. 75. And be it further enacted, That from and after the said 1st day of August, 1862, upon the articles, goods, wares, and merchandise, hereinafter mentioned, which shall thereafter be produced and sold, or be manufactured or made and sold, or removed for consumption, or for delivery to others than agents of the manufacturer or producer within the United States or territories thereof, there shall be levied, collected, and paid the following duties, to be paid by the producer or manufacturer thereof, that is to say:

The Taxes.

On candles, of whatever material made, 3 per centum ad valorem.

On all mineral coal, except such as is known in the trade as pea coal and dust coal, 3½ cents per ton; Provided, That for all contracts or lease of coal lands made before the 1st day of April, 1862, the lessee shall pay the tax.

On lard oil, mustard-seed oil, linseed oil, and on all animal or vegetable oils not exempted nor provided for elsewhere, whether pure or adulterated, 2 cents per gallon: Provided, That red oil or oleic acid, produced in the manufacture of candles, and used as a material in the manufacture of soap, paraffine, whale and fish oil, shall be exempted from this duty.

On gas, illuminating, made of coal, wholly or in part, or any other material, when the product shall be not above 500,000 cubic feet per month, 5 cents per 1,000 cubic feet; when the product shall be above 500,000, and not exceeding 5,000,000 of cubic feet per month, 10 cents per 1,000 cubic feet; when the product shall be above 5,000,0:00, 15 cents per 1,000 cubic feet; and the general average of the monthly product for the year preceding the return required by this act shall regulate the rate of duty herein imposed; and where any gas company shall not have been in operation for the year next preceding the return as aforesaid, then the rate shall be regulated upon the estimated average of the monthly product: Provided, That the product required to be returned by this act shall be understood to be the product charged in the bills actually rendered by any gas company during the month preceding the return, and all gas companies are hereby authorized to add the duty or tax imposed by this act to the price per thousand cubic feet on gas sold. Provided further, That all gas furnished for lighting street lamps, and not measured, and all gas made for and used by any hotel, inn, tavern, and private dwelling-house, shall be subject to duty, and may be estimated; and if the return in any case shall be understated or underestimated, it shall be the duty of the Assistant Assessor of the district to increase the same as he shall deem just and proper: And provided, further, That coal tar produced in the manufacture of illuminating gas, and the products of the redistillation of coal tar thus produced, shall be exempt from duty: And provided further, That Gas Companies so located as to compete with each other shall pay the rate imposed by this act upon the Company having the largest production.

On coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, and all other bitumin ous substances, used for like purposes, 10 cents per gallon: Provided, That such oil refined and produced by the distillation of coal exclusively shall be subject to pay a duty of 8 cents per gallon, anything in this act to the contrary notwithstanding: And provided further, That distillers of coal oil shall be subject to all the provisions of this act, hereinbefore set forth and specified, applicable to distillers of spirituous liquors, with regard to licenses, bonds, returns, and all other provisions designed for the purpose of ascertaining the quantity distilled, and securing the payment of duties, so far as the same may, in the judgment of the Commissioner of Internal Revenue, and under regulations prescribed by him, be necessary for that purpose.

On ground coffee, and all preparations of which coffee forms a part, or which is prepared for sale as a substitute for coffee, 3 mills per pound.

On ground pepper, ground mustard, ground pimento, ground cloves, ground cassia, and ground ginger, and all imitations of the same, 1 cent per pound.

On sugar, refined, whether loaf, lump, granulated, or pulverized, 2 mills per pound.

On sugar, refined or made from molasses, sirup of molasses, melado or concentrated melado, 2 mills per pound; on all brown, Muscovado, or clarified sugars produced directly from the sugar-cane, and not from sorghum or imphee, other than those produced by the refiner, 1 cent per pound.

On sugar candy and all confectionery, made wholly or in part of sugar, one cent per pound.

On chocolate, and cocoa prepared, one cent per pound.

On saleratus, and bi-carbonate of soda, five mills per pound.

On starch, made of potatoes, one mill per pound, made of corn or wheat, one and a half mills per pound, made of rice or any other material, four mills per pound.

On tobacco, cavendish, plug, twist, fine cut, and manufactured of all descriptions, not including snuff, cigars, and smoking tobacco, prepared with all the stems in, or made exclusively of stems valued at more than thirty cents per pound, fifteen cents per pound; valued at any sum not exceeding thirty cents per pound, ten cents per pound.

On smoking tobacco, prepared with all the stems in, five cents per pound; on smoking tobacco made exclusively of stems, two cents per pound.

On snuff, manufactured of tobacco, ground dry or damp, of all descriptions, twenty cents per pound.

On cigars, valued at not over five dollars per thousand, one dollar and fifty cents per thousand.

On cigars, valued at over five and not over ten dollars per thousand, two dollars per thousand.

On cigars, valued at over ten and not over twenty dollars per thousand, two dollars and fifty cents per thousand.

On cigars, valued at over twenty dollars per thousand, three dollars and fifty cents per thousand.

On gunpowder, and all explosive substances used for mining, blasting artillery, or sporting purposes, when valued at eighteen cents per pound, or less, five mills per pound; when valued at above eighteen cents per pound, and not exceeding thirty cents per pound, one cent per pound; and when valued above thirty cents per pound, six cents per pound.

On white lead, twenty-five cents per one hundred pounds.

On oxide of zinc, twenty-five cents per one hundred pounds.

On sulphate of barytes, ten cents per one hundred pounds: Provided, That white lead, oxide of zinc, and sulphate of barytes, or any one of them, shall not be subject to any additional duty in consequence of being mixed or ground with linseed oil, when the duties upon all the materials so mixed or ground shall have been previously actually paid.

On all paints and painters' colors, dry or ground in oil, or in paste with water, not otherwise provided for, 5 per centum ad valorem.

On clock movements made to run one day, 5 cents each; made to run more than one day, 10 cents each.

On pins, solid head or other, 5 per centum ad valorem.

On umbrellas and parasols made of cotton, silk, or other material, 5 per centum ad valorem.

On screws, commonly called wood screws, 1½c. per lb;

On railroad iron, and all other iron advanced beyond slabs, blooms, or loops and not advanced beyond bars or rods, and band, hoop, and sheet iron, not thinner than number eighteen wire, gauge, and plate iron not less than one-eighth of an inch in thickness, $1 50 per ton; on railroad iron, rerolled, 75c. per ton; on band, hoop, and sheet iron thinner than number eighteen wire gauge, plate iron less than one-eighth of an inch in thickness, and cut nails and spikes, $2 per ton: Provided, That bars, rods, bands, hoops, sheets, plates, nails, and spikes, manufactured from iron upon which the duty of $1 50 has been levied and paid, shall be subject only to a duty of 50c. per ton in addition thereto, anything in this act to the contrary notwithstanding.

On stoves and hollow ware, $1 50 per ton of two thousand lb; cast iron used for bridges, buildings, or other permanent structures, $1 per ton: Provided, That bar iron used for like purposes, shall be charged no additional duty beyond the specific duty imposed by this act. On steel in ingots, bars, sheets or wire not less than one-fourth of an inch in thickness, valued at 7c. per lb or less, $4 per ton; valued at above 7c. per lb, and not above 11c. per lb, $8 per ton; valued above 11c. per lb, $10 per ton;

On paper of all descriptions, including paste board and binders' board, three per centum ad valorem;

On soap, castile, palm-oil, erasive, and soap of all other descriptions, white or colored, except soft soap and soap otherwise provided for, valued not above 3½c. per lb, one mill per lb; valued above 3½c. per lb, five mills per lb;

On soap, fancy, scented, honey, cream, transparent, and all descriptions of toilet and shaving soap, 2 cents per pound.

On salt, 4 cents per 100 pounds.

On pickles and preserved fruits, and on all preserved meats, fish, and shell-fish in cans or air-tight packages, 5 per centum ad valorem.

On glue and gelatine of all descriptions in the solid state, five mills per pound.

On glue and cement, made wholly or in part of glue, to be sold in the liquid state, 25 cents per gallon.

On patent or enameled leather, 5 mills per square foot.

On patent japanned split, used for dasher leather, 4 mills per square foot.

On patent or enameled skirting leather, 1½ cents per square foot.

On all sole and rough or harness leather, made from hides imported east of the Cape of Good Hope, and all damaged leather, 5 mills per pound.

On all other sole or rough leather hemlock, tanned and harness leather, 7 mills per pound.

On all sole or rough leather, tanned in whole or in part with oak, 1 cent per pound.

On all finished or curried upper leather, made from leather tanned in the interest of parties finishing or currying such leather not previously taxed in the rough, except calf skins, 1 cent per pound.

On bend and butt leather, 1½ cents per pound.

On offal leather, 5 mills per pound.

On oil-dressed leather and deer skins, dressed or smoked, 2 cents per pound.

On tanned calf skins, 6 cents each.

On morocco, goat, kid, or sheep skins, curried, manufactured, or finished, 4 per centum ad valorem: Provided that the price at which such skins are usually sold shall determine their value.

On horse and hog skins, tanned and dressed, 4 per centum ad valorem.

On American patent calf skins, 5 per centum ad valorem.

On conducting hose of all kinds for conducting water or other fluids, a duty of 3 per centum ad valorem.

On wine, made of grapes, 5 cents per gallon.

On varnish, made wholly or in part of gum copal or other gums or substances, 5 per centum ad valorem.

On furs of all descriptions, when made up or manufactured, three per centum ad valorem.

On cloth and all textile or felted fabrics of cotton, wool, or other material, before the same has been dyed, printed, bleached, or prepared in any other manner, a duty of 3 per centum ad valorem: Provided, That thread or yarn manufactured and sold or delivered exclusively for knitted fabrics, or for weaving, when the spinning and weaving for the manufacture of cloth of any kind is carried on separately, shall not be regarded as manufactures within the meaning of this act; but all fabrics of cotton, wool, or other material, whether woven, knit, or felted, when finished for sale, shall be regarded as manufactures, and be subject to the duty, as above, of 3 per centum ad valorem.

On all diamonds, emeralds, and all other jewelry, a tax of 3 per centum ad valorem.

On and after Oct. 1, 1862, there shall be levied, collected, and paid a tax of ½ cent per pound on all cotton held or owned by any person or persons, corporation, or association of persons; and such tax shall be a lien thereon in the possession of any person whomsoever. And further, if any person or persons, corporation, or association of persons, shall remove, carry, or transport the same from the place of its production before said tax shall have been paid, such person or persons, corporation or association of persons, shall forfeit and pay to the United States double the amount of such tax, to be recovered in any court having jurisdiction thereof: Provided, however, That the Commissioner of Internal Revenue is hereby authorized to make such rules and regulations as he may deem proper for the payment of said tax at places different from that of the production of said cotton: And provided further, That all cotton owned and held by any manufacturer of cotton fabrics on the 1st day of October, 1862, and prior thereto, shall be exempt from the tax hereby imposed.

On all manufactures of cotton, wool, silk, worsted, flax, hemp, jute, india-rubber, gutta-percha, wood, willow, glass, pottery-ware, leather, paper, iron, steel, lead, tin, copper, zinc, brass, gold, silver, horn, ivory, bone, bristles, wholly or in part, or of other materials, not in this act otherwise provided for, a duty of 3 per centum, ad valorem: Provided, That on all cloths, dyed, printed, bleached, manufactured into other fabrics, or otherwise prepared, on which a duty or tax shall have been paid before the same were so dyed, printed, bleached, manufactured, or prepared, the said duty or tax of 3 per centum shall be assessed only upon the increased value thereof; and provided further, That on all oil-dressed leather, and deer skins dressed or smoked, manufactured into gloves, mittens, or other articles, on which a duty or tax shall have been paid before the same were so manufactured, the said duty or tax of 3 per cent shall be assessed only upon the increased valuation: And provided, further, in estimating the duties upon all articles manufactured when removed and sold at any other place than the place of manufacture, there shall be deducted from the gross amount of sales the freight, commission, and expenses of sale actually paid, and the duty shall be assessed and paid upon the net amount after the deductions as aforesaid: And provided, further, that printed books, magazines, pamphlets, newspapers, reviews, and other similar printed publications; boards, shingles, and other lumber and timber; staves, hoops, headings, and timber only partially wrought and unfinished for chairs, tubs, pails, sieves, hafts, shovel and fork handles; umbrella stretchers; pig iron, and iron not advanced beyond slabs, blooms, or loops; maps and charts; charcoal; alcohol, made or manufactured of spirits or materials upon which the duties imposed by this act shall have been paid; plaster or gypsum; malt; burning fluid; printers' ink; flax prepared for textile or felting purposes, until actually woven or fitted into fabrics for consumption; all flour or meal made from grain; bread and breadstuffs; pearl barley and split peas; butter; cheese; concentrated milk; bullion, in the manufacture of silverware; brick; lime; Roman cement; drawing tiles; marble; slate; building stone; copper, in ingots or pigs; and lead, in pigs or bars, shall not be regarded as manufactures within the meaning of this act: Provided, that whenever, by the provisions of this act, a duty is imposed upon any article removed for consumption or sale, it shall apply only to such articles as are manufactured on or after the first day of August, 1862, and to such as are manufactured and not removed from the place of manufacture, prior to that date.

Auction Sales.

SEC. 76. And be it further enacted, That on and after the 1st day of August, 1862, there shall be levied, collected, and paid on all sales of real estate, goods, wares, merchandise, articles, or things at auction, not including all sales of stocks, bonds, and other securities a duty of one-tenth of one per centum on the gross amount of such sales, and every auctioneer making such sales, as aforesaid, shall, at the end of each and every month, or within ten days thereafter, make a list or return to the Assistant Assessor of the district of the gross amount of all such sales, made as aforesaid, with the amount of duty which has accrued, or should accrue thereon, which list shall have annexed thereto a declaration under oath or affirmation, in form or manner as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall at the same time, as aforesaid, pay to the Collector or Deputy Collector the amount of duty or tax due thereupon, as aforesaid, and in default thereof shall be subject to and pay a penalty of $500. In all cases of delinquency in making said list or payment, the assessment and collection shall be made in the manner prescribed in the provisions of this act: Provided, That no duty shall be levied under the provisions of this section upon any sales by judicial or executive officers making auction sales by virtue of a judgment or decree of any Court, nor to public sales made by executors or administrators.

Carriages, Yachts, Billiard Tables, and Plate.

SEC. 77. And be it further enacted, That from and after the said 1st day of August, 1862, there shall be levied, collected, and paid, by any person or persons owning, possessing, or keeping any carriage, yacht, and billiard-table, the several duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in schedule marked A.

[SCHEDULE A.]

CARRIAGES, BILLIARD-TABLES, AND PLATE.

Carriage, gig, cuslee, phaeton, wagon, buggy-wagon, carryall, rockaway, or other like carriage, the body of which rests upon springs of any description, kept for use, and which shall not be exclusively employed in husbandry or for the transportation of merchandise, and valued at $75 or over, including the harness used therewith, when drawn by one horse	$1 00
Carriages of like description, drawn by two horses, and any coach, hackney-coach, omnibus, or four-wheel carriage, the body of which rests upon springs of any description, which may be kept for use, for hire, or for passengers, and which shall not be exclusively employed in husbandry or for the transportation of merchandise, valued at $75, and not exceeding $200, including the harness used therewith, drawn by two horses or more	2 00
Carriages of like description, when valued above $200, and not exceeding $600	5 00
Carriages or like description, valued above $600	10 00
Pleasure or racing vessels, known as yachts, whether by sail or steam, under the value of $600	5 00
Yachts valued above $600, and not exceeding $1,000	10 00
And for each additional $1,000 in value of said yachts	10 00
Billiard-tables, kept for use	10 00
Plate of gold, kept for use, per ounce troy	50
Plate of silver, kept for use, per ounce troy	5

Provided, That silver spoons or plate of silver, to an amount not exceeding 10 ounces, as aforesaid, belonging to any one person, shall be exempt from duty.

Slaughtered Cattle, Hogs and Sheep.

SEC. 78. And be it further enacted, That on and after the first day of August, 1862, there shall be levied, collected, and paid by any person or persons, firms, companies, or agents or employers thereof, the following duties or taxes, that is to say: on all horned cattle exceeding 18 months old, slaughtered for sale, 30 cents per head; on all calves and cattle slaughtered for sale, under 18 months old, 5 cents per head; on all hogs, exceeding 6 months old, slaughtered for sale, when the number thus slaughtered exceeds 20 in any one year, 10 cents per head. On all sheep slaughtered for sale, 5 cents per head: Provided that all cattle, hogs, and sheep slaughtered by any person for his or her own consumption, shall be exempt from duty.

SEC. 79. And be it further enacted, That on and after the date on which this act shall take effect, any person or persons, firms, or companies, or agents or employees thereof, whose business or occupation it is to slaughter for sale any cattle, calves, sheep, or hogs, shall be required to make and render a list at the end of each and every month to the Assistant Assessor of the district where the business is transacted, stating the number of cattle, if any, the number of hogs, if any, and the number of sheep, if any, slaughtered, as aforesaid, with the several rates of duty as fixed therein in this act, together with the whole amount thereof, which list shall have annexed thereto a declaration of said person or persons, agents or employees thereof, as aforesaid, under oath or affirmation, in such manner and form as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, at the time of rendering said list, pay the full amount of duties which have accrued, or should accrue, as aforesaid, to the Collector or Deputy Collector of the district, as aforesaid; and in case of default in making the return or payment of the duties, as aforesaid, the assessment and collection shall be made as in the general provisions of this act required, and in case of fraud or evasion the party offending shall forfeit and pay a penalty of $10 per head for any cattle calves, hogs, or sheep so slaughtered, upon which the duty is fraudulently withheld, evaded, or attempted to be evaded: Provided that the Commissioner of Internal Revenue shall prescribe such further rules and regulations as he may deem necessary for ascertaining the correct number of cattle, hogs, and sheep, liable to be taxed under the provisions of this act.

Railroads, Steamboats, and Ferry-Boats.

SEC. 80. And be it further enacted, That on and after the first day of August, 1862, any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any railroad or railroads upon which steam is used as a propelling power, or of any steamboat or other vessel propelled by steam power, shall be subject to and pay a duty of three per centum in the gross amount of all the receipts of such railroads for the transportation of passengers over and upon the same, and any person or persons, companies, or corporations, owning or possessing or having the care or management of any railroad or railroads using any other power than steam thereon, or owning, possessing, or having the care or management of any ferry-boat propelled by steam or horse power shall be subject to and pay a duty of 1½ per centum upon the gross receipts of such railroad or ferry-boat, respectively, for the transportation of passengers over and upon said railroads, steamboats, vessels, and ferry-boats; and any person or persons, firms, companies, or corporations, owning, possessing, or having the care or management of any bridge authorized by law to receive toll for the transit of passengers, vessels, carriages, teams and freight of any description over such bridge, shall be subject to and pay a duty of 3 per centum on the gross amount of all their receipts of every description. And the owner, possessor, or person or persons having the care and management of any such railroad, steamboat, ferry-boat, or other vessel, or bridge, as aforesaid, shall, within five days after the end of each and every month, commencing as hereinbefore mentioned, make a list or return to the Assistant Assessor of the district within which such owner, possessor, company, or corporation may have his or its place of business or where any such railroad, steamboat, ferry-boat, or bridge is located or belongs, respectively, stating the gross amount of such receipts for the month next preceding, which return shall be verified by the oath or affirmation of such owner, possessor, manager, agent, or other proper officer, in the manner and form to be prescribed from time to time by the Commissioner of Internal Revenue, and shall also, monthly, at the time of making such return, pay to the Collector or Deputy Collector of the district the full amount of duties which have accrued on such receipts for the month aforesaid; and in case of neglect or refusal to make said lists or return for the space of five days, after such return should be made as aforesaid, the assessor, or assistant assessor, shall proceed to estimate the amount received, and the duties payable thereon, as hereinbefore provided in other cases of delinquency to make return for purposes of assessment; and for the purpose of making such assessment, or of ascertaining the correctness of any such return, the books of any such person, company, or corporation, shall be subject to the inspection of the assessor, or assistant assessor, on his demand or request therefor; and, in case of neglect or refusal to pay the duties as aforesaid, when the same have been ascertained as aforesaid, for the space of five days after the same shall have become payable, the owner, possessor, or person having the management, as aforesaid, shall pay, in addition, 5 ⅌ cent on the amount of such duties; and for any attempt knowingly to evade the payment of such duties, the said owner, possessor, or person having the care or management, as aforesaid, shall be liable to pay a penalty of $1,000 for every such attempt—to be recovered as provided in this act for the recovery of penalties; and all provisions of this act, in relation to liens and collections by distraint, not incompatible, herewith shall apply to this section, and the objects therein embraced; Provided, That all such persons, companies, and corporations, shall have the right to add the duty or tax imposed thereby to their rates of fare, whenever their liabilities thereto may commence, any limitations which may exist by law or by agreement with any person or company, which may have paid or be liable to pay such fare, to the contrary notwithstanding.

Railroad Bonds.

SEC. 81. And be it further enacted, That on and after the first day of August, 1862, any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable in one or more years after date, upon which interest is, or shall be, stipulated to be paid, or coupons representing, the interest shall be or shall have been issued to be paid, and all dividends in scrip or money or sums of money thereafter declared due or payable to stockholders of any railroad company, as part of the earnings, profits, or gains of said companies, shall be subject to and pay a duty of 3 per centum on the amount of all such interest, or dividends, whenever the same shall be paid; and said railroad companies or railroad corporations, or any person or persons owning, possessing, or having the care or management of any railroad company or railroad corporation, are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, after the first day of August, as aforesaid, on account of any interest or coupons or dividends due and payable as aforesaid, the said duty or sum of 3 per centum; and the duties deducted as aforesaid, and certified by the president or other proper officer of said company or corporation, shall be a receipt and discharge, according to the amount thereof, of said railroad companies or railroad corporations, and the owners, possessors, and agents thereof, on dividends and on bonds, or other evidences of their indebtedness, upon which interest or coupons are payable, holden by any person or party whatsoever, and a list or return shall be made and rendered within thirty days after the time fixed when said interest, or coupons, or dividends become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the duties received and chargeable, as aforesaid, during the time when such duties have accrued or should accrue, and remaining unaccounted for, and there shall be annexed to every such list or return a declaration under oath or affirmation, in manner and form as may be prescribed by the Commissioner of Internal Revenue, of the President, Treasurer, or some proper officer of said railroad company or railroad corporation, that the same contains a true and faithful account of the duties so withheld and received during the time when such duties have accrued or should accrue, and not accounted for, and for any default in the making or rendering of such list or return, with the declaration annexed, as aforesaid, the person or persons owning, possessing, or having the care or management of such railroad company or railroad corporation, making such default, shall forfeit, as a penalty, the sum of five hundred dollars; and in case of any default in making or rendering said list, or of any default in the payment of the duty, or any part thereof, accruing or which should accrue, the assessment and collection shall be made according to the general provisions of this act.

Banks, Trust Companies, Savings Institutions, and Insurance Companies.

SEC. 82. And be it further enacted, That on and after August 1, 1862, there shall be levied, collected, and paid by all banks, trust companies, and savings institutions, and by all fire, marine, life, inland, stock, and mutual insurance companies, under whatever style or name known or called, of the United States or Territories, specially incorporated or existing under general laws, or which may be hereafter incorporated or exist as aforesaid, on all dividends in scrip or money thereafter declared due or paid to stockholders, to policy holders, or to depositors, as part of the earnings, profits, or gains of said banks, trust companies, savings institutions, or insurance companies, and on all sums added to their surplus or contingent funds, a duty of three per centum: Provided, That the duties upon the dividends of life insurance companies shall not be deemed due, or be collected, until such dividends shall be payable by such companies. And said banks, trust companies, savings institutions, and insurance companies, are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, on account of any dividends or sums of money that may be due and payable, as aforesaid, after August 1, 1862, the said duty or sum of three per centum. And a list or return shall be made and rendered within thirty days after the time fixed when such dividends or sums of money shall be declared due and payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the amount of duties accrued or which should accrue from time to time, as aforesaid, during the time when such duties remain unaccounted for, and there shall be annexed to every such list or return a declaration, under oath or affirmation, to be made in form and manner as shall be prescribed by the Commissioner of Internal Revenue, of the President or some other proper officer of said bank, trust company, savings institution, or insurance company, respectively, that the same contains a true and faithful account of the duties which have accrued or should accrue, and not accounted for, and for any default in the delivery of such list or return, with such declaration annexed, the bank, trust company, or insurance company making such default shall forfeit, as a penalty, the sum of $500.

SEC. 83. And be it further enacted, That any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, bank, trust company, savings institution, or insurance company, as heretofore mentioned, required under this act to make and render any list or return to the Commissioner of Internal Revenue, shall, upon rendering the same, pay to the said Commissioner of Internal Revenue the amount of the duties due on such list or return, and in default thereof shall forfeit as a penalty the sum of $500; and in case of neglect or refusal to make such list or return as aforesaid, or to pay the duties as aforesaid, for the space of thirty days after the time when said list should have been made and rendered, or when said duties shall have become due and payable, the assessment and collection shall be made according to the general provisions heretofore prescribed in this act.

SEC. 84. And be it further enacted, That on the first day of October, Anno Domini 1862, and on the first day of each quarter of a year thereafter, there shall be paid by each insurance company, whether in and or marine, and by each individual or association engaged in the business of insurance from loss or damage by fire, or by the perils of the sea, the duty of three per centum upon the gross receipts for premiums and assessments by such individual association or company during the quarter then preceding; and like duty shall be paid by the agent of any foreign insurance company having an office or doing business within the United States.

SEC. 85. And be it further enacted, That on the 1st day of October next, and on the first day of each quarter thereafter, an account shall be made and rendered to the Commissioner of Internal Revenue by all insurance companies, or their agents, or associations or individuals making insurance, except life insurance, including agents of all foreign insurance companies, which shall contain a true and faithful account of the insurance made, renewed, or continued, or indorsed upon any open policy, by said companies, or their agents, or associations, or individuals, during the preceding quarter, setting forth the amount insured, and the gross amount received, and the duties accruing thereon under this act; and there shall be annexed to and delivered with every such quarterly account an affidavit, in the form to be prescribed by the Commissioner of Internal Revenue, made by one of the officers of said company or association, or individual, or by the agent in the case of a foreign company, that the statements in said accounts are in all respects just and true; and such quarterly accounts shall be rendered to the Commissioner of Internal Revenue within thirty days after the expiration of the quarter for which they shall be made up, and upon rendering such account, with such affidavit, as aforesaid, thereto annexed, the amount of the duties due by such quarterly accounts shall be paid to the Commissioner of Internal Revenue; and for every default in the delivery of such quarterly account, with such affidavit annexed thereto, or in the payment of the amount of the duties due by such quarterly account, the company, or agent, or association, or individual making such default shall forfeit and pay, in addition to such duty, the sum of $5,000.

Salaries and Pay of Officers and Persons in the Service of the United States.

SEC. 86. And be it further enacted, That on and after the first day of August, 1862, there shall be levied, collected, and paid on all salaries of officers, or payments to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, when exceeding the rate of $600 per annum, a duty of three per centum on the excess above the said $600; and it shall be the duty of all paymasters, and all disbursing officers, under the Government of the United States, or in the employ thereof, when making any payments to officers and persons as aforesaid, or upon settling and adjusting the accounts of such officers and persons, to deduct and withhold the aforesaid duty of three per centum, and shall, at the same time, make a certificate stating the name of the officer or person from whom such deduction was made, and the amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal duties; and the pay-roll, receipts, or account of officers or persons paying such duty, as aforesaid, shall be made to exhibit the fact of such payment.

SEC. 87. And be it further enacted, That for every passport issued from the office of the Secretary of State, after the 31st day of July, 1862, there shall be paid the sum of $3; which amount may be paid to any collector appointed under this act, and his receipts therefor shall be forwarded with the application for such passport to the office of the Secretary of State, or any agent appointed by him. And the Collectors shall account for all moneys received for passports in the manner hereinbefore provided. And a like amount shall be paid for every passport issued by any Foreign Minister or Consul of the United States, who shall account therefor to the Treasury.

Advertisements.

SEC. 88. And be it further enacted, That on and after the 1st day of August, 1862, there shall be levied, collected, and paid by any person or persons, firm, or company, publishing any newspaper, magazine, review, or other literary, scientific, or news publication, issued periodically, on the gross receipts for all advertisements, or all matters for the insertion of which in said newspaper or other publication as aforesaid, or in extras, supplements, sheets, or fly-leaves accompanying the same, pay is required or received, a duty of 3 per centum; and the person, or persons, firm or company, owning, possessing, or having the care or management of any and every such newspaper or other publication as aforesaid, shall make a list or return quarterly, commencing as heretofore mentioned, containing the gross amount of receipts as aforesaid, and the amount of duties which have accrued thereon, and render the same to the Assistant Assessor of the respective districts where such newspaper, magazine, review, or other literary or news publication is or may be published, which list or return shall have annexed a declaration, under oath or affirmation, to be made according to the manner and form which may be from time to time prescribed by the Commissioner of Internal Revenue, of the owner, possessor, or person having the care or management of such newspaper, magazine, review, or other publication, as aforesaid, that the same is true and correct, and shall also [monthly], quarterly and at the time of making said list or return, pay to the Collector or Deputy Collector of the district, as aforesaid, the full amount of said duties; and in case of neglect or refusal to comply with any of the provisions contained in this section, or to make and render said list or return, as aforesaid, for the space of thirty days after the time when said list or return ought to have been made, as aforesaid, the Assistant Assessor of the respective districts shall proceed to estimate the duties, as heretofore provided in other cases of delinquency; and in case of neglect or refusal to pay the duties, as aforesaid, for the space of thirty days after said duties become due and payable, said owner, possessor, or person or persons having the care or management of said newspapers or publications, as aforesaid, shall pay, in addition thereto, a penalty of 5 ⅌ cent on the amount due; and, in case of fraud or evasion, whereby the revenue is attempted to be defrauded, or the duty withheld, said owners, possessors, or person or persons having the care or management of said newspapers or other publications, as aforesaid, shall forfeit and pay a penalty of $500 for each offense, or for any sum fraudulently unaccounted for; and all provisions in this act, in relation to liens, assessments, and collection, not incompatible herewith, shall apply to this section, and objects herein embraced: Provided, That, in all cases where the rate or price of advertising is fixed by any law of the United States, State, or Territory, it shall be lawful for the company, person or persons, publishing said advertisements, to add the duty or tax imposed by this act to the price of said advertisements, any law, as aforesaid, to the contrary notwithstanding: Provided further: That the receipts for advertisements, to the amount of $1,000, by any person or persons, firm, or company, publishing any newspaper, magazine, review, or other literary, scientific, or news publication, issued periodically, shall be exempt from duty: And provided further, That all newspapers whose circulation does not exceed 2,000 copies shall be exempted from all taxes for advertisements.

Income Duty.

SEC. 89. And be it further enacted, That for the purpose of modifying and re-enacting, as hereinafter provided, so much of an act, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved 5th of August, 1861, as relates to an income tax; that is to say, sections 49 50—except so much thereof as relates to the selection and depositaries—and 51, be, and the same are hereby, repealed.

SEC. 90. And be it further enacted, That there shall be levied, collected, and paid annually, upon the annual gains, profits, or income of every person residing in the United States, whether derived from any kind of property, rents, interest, dividends, salaries, or from any profession, trade, employment or vocation carried on in the United States or elsewhere, or from any other source whatever, except as hereinafter mentioned, if such annual gains, profits, or income, exceed the sum of $600, and do not exceed the sum of $10,000, a duty of 3 ⅌ cent on the amount of such annual gains, profits, or income, over and above the said sum of $600; if said income exceeds the sum of $10,000, a duty of 5 ⅌ cent upon the amount thereof exceeding $600; and upon the annual gains, profits, or income, rents, and dividends accruing upon any property, securities, and stocks owned in the United States by any citizen of the United States residing abroad, except as hereinafter mentioned, and not in the employment of the Government of the United States, there shall be levied, collected, and paid a duty of 5 per centum.

SEC. 91. And be it further enacted, That in estimating said annual gains, profits, or income, all other national, State, and local taxes, lawfully assessed upon the property or other sources of income of any person, as aforesaid, from which said annual gains, profits, or income of such person is or should be derived shall be first deducted from the gains, profits, or income of the person or persons who actually pay the same, whether owner or tenant, and all gains, profits, or income derived from salaries of officers, or payments to persons in the civil, military, naval, or other service of the United States, including Senators and Members of Congress, except above $600, or derived from interest or dividends on stock, capital, or deposits in any bank, trust company, or savings institution, insurance, gas, bridge, express, telegraph, steamboat, ferry-boat, or railroad company, or corporation, or on any bonds or other evidences of indebtedness of any railroad company or other corporation, which shall have been assessed or paid by said banks, trust companies, savings institutions, insurance, gas, bridge, telegraph, steamboat, ferry-boat, express, or railroad companies, as aforesaid, or derived from advertisements or any articles manufactured, upon which specific stamp or ad valorem duties shall have been directly assessed and paid, shall also be deducted: and the duty herein provided for shall be assessed and collected upon the income for the year ending the 31st day of December next preceding the time for levying and collecting said duty, that is to say, on the 1st day of May, 1863, and in each year thereafter: Provided, That upon such portion of said gains, profits, or income, whether subject to a duty as provided in this act of 3 per centum or of 5 per centum, which shall be derived from interest upon notes, bonds, or other securities of the United States, there shall be levied, collected, and paid a duty not exceeding 1 and ½ of 1 per centum, anything in this act to the contrary notwithstanding.

SEC. 92. And be it further enacted, That the duties on incomes herein imposed shall be due and payable on or before the 30th day of June, in the year 1863, and in each year thereafter until and including the year 1866, and no longer; and to any sum or sums annually due and unpaid for 30 days after the 30th of June, as aforesaid, and for ten days after demand thereof by the collector, there shall be levied in addition thereto, the sum of five per centum on the amount of duties so unpaid, as a penalty, except from the estates of deceased and insolvent persons; and if any person or persons, or party, liable to pay such duty, shall neglect or refuse to pay the same, the amount due shall be a lien in favor of the United States from the time it was so due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all the property, and rights to property, stocks, securities, and debts of every description from which the income upon which said duty is assessed or levied shall have accrued or may or should accrue; and in default of the payment of said duty for the space of thirty days, after the same shall have become due, and be demanded, as aforesaid, said lien may be enforced by distraint upon such property, rights to property, stocks, securities and evidences of debt, by whomsoever holden; and for this purpose the Commissioner of Internal Revenue, upon the certificate of the collector or deputy collector that said duty is due and unpaid for the space of ten days after notice duly given of the levy of such duty, shall issue a warrant, in form and manner to be prescribed by said Commissioner of Internal Revenue, under the directions of the Secretary of the Treasury, and by virtue of such warrant there may be levied on such property, rights to property, stocks, securities, and evidences of debt, a further sum, to be fixed and stated in such warrant, over and above the said annual duty, interest, and penalty for non-payment, sufficient for the fees and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale by the collector or deputy collector of the sale, shall give title to the purchaser, of all right, title, and interest of such delinquent in and to such property, whether the property be real or personal; and where the subject of sale shall be stocks, the certificate of said sale shall be lawful authority and notice to the proper corporation, company, or association, to record the same on their books or records, in the same manner as if transferred or assigned by the person or party holding the same, to issue new certificates of stock therefor in lieu of any original or prior certificates, which shall be void whether cancelled or not; and said certificates of sale of the collector or deputy collector, where the subject of sale shall be securities or other evidences of debt, shall be good and valid receipts to the person or party holding the same, as against any person or persons, or other party holding, or claiming to hold, possession of such securities or other evidences of debt.

SEC. 93. And be it further enacted, That it shall be the duty of all persons of lawful age, and all guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or other fiduciary capacity, to make return in the list or schedule, as provided in this act, to the proper officer of internal revenue, of the amount of his or her income, or the income of such minors or persons as may be held in trust as aforesaid, according to the requ