the manufacture or imported, may be transferred, without payment of the duty, to a bonded warehouse established in conformity with law and treasury regulations, under such rules and regulations and upon the execution of such transportation bonds or other security as the Secretary of the Treasury may prescribe, said bonds or other security to be taken by the collector of the district from which such removal is made; and may be transported from such a warehouse to a bonded warehouse used for the storage of merchandise at any port of entry, and may be withdrawn from bonded warehouse for consumption on payment of the duty, or removed for export to a foreign country without payment of duty, in conformity with the provisions of law relating to the removal of distilled spirits, all the rules, regulations, and conditions of which, so far as applicable, shall apply to tobacco, snuff, or cigars in bonded warehouse. And no drawback shall in any case be allowed upon any manufactured tobacco, snuff, or cigars, upon which any excise duty has been paid, either before or after it has been placed in bonded warehouse."

That section 91 be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That all manufactured tobacco, snuff or cigars, whether of domestic manufacture or imported, shall, before the same is used or removed for consumption, be inspected and weighed by an inspector appointed under the fifty-eighth section of the act to which this is an amendment, who shall mark or affix a stamp upon the box or other package containing such tobacco, snuff or cigars, in a manner to be prescribed by the Commissioner of Internal Revenue, denoting the kind or form of tobacco and the weight of such package, with the date of inspection and the name of the inspector. The fees of such inspector shall in all cases be paid by the owner of the manufactured tobacco, snuff or cigars so inspected and weighed. And the penalties for the fraudulent marking of any box or other package of tobacco, snuff or cigars, and for any fraudulent attempt to evade the duties on tobacco, snuff or cigars so inspected, by changing in any manner the package or the marks thereon, shall be the same as are provided in relation to distilled spirits by existing laws. And all cigars manufactured after the passage of this act shall be packed in boxes. And any manufactured tobacco, snuff and cigars, whether of domestic manufacture or imported, which shall be sold or pass out of the hands of the manufacturer or importer, except into a bonded warehouse, without the inspection marks or stamps affixed by the inspector, unless otherwise provided, shall be forfeited, and may be seized wherever found, and shall be sold, one half of the proceeds of such sale to be paid to the informer, and the other moiety to the United States. The Commissioner of Internal Revenue shall keep an account of all stamps delivered to the several inspectors; and said inspectors shall also keep an account of all stamps by them used or placed upon boxes containing cigars, and of all tobacco, snuff, and cigars inspected, and the name of the person, firm, or company for whom the same were so inspected, and return to the assessor of the district a separate and distinct account of the same; and also return to the said Commissioner on demand all stamps not otherwise accounted for, and shall give a bond for a faithful performance of all the duties to which he may be assigned, and to return or account for all stamps which may be placed in his hands."

That section 92 be amended by striking out the words "by this act," and inserting in lieu thereof the words "by law."

That Section 94 be amended by inserting after the words "pea coal" the words "or coal that will pass through a five-eighth inch and over a three-eighth inch mesh;" in the paragraph relating to gas, by adding after the words "understood to be," in the first proviso, the words "in addition to the gas consumed by said Company or other party;" by inserting in the last proviso in the paragraph on gas, after the words "coal tar," where they first occur, the words "and ammoniacal liquor;" and by inserting after the words "coal tar," where they occur the second time in said proviso, the words "and the products of the manufacture of ammoniacal liquor;" by inserting after the word "naphtha," in the paragraph relating to coal illuminating oil, the word "distillate;" by inserting after the words "returns, assessments," the words "removing to and withdrawing from warehouses;" by striking from the proviso relating to naphtha, after the word "exceeding," the word "eighty," and inserting in lieu thereof the word "seventy;" by striking out of the first paragraph relating to "sugar" the words "brown or Muscovado;" and by striking out of the second paragraph relating to "sugar" the words "all clarified or refined;" and by striking out of the third paragraph relating to "sugar" the words "all clarified or refined;" by striking from the paragraph relating to gunpowder the words "at twenty-eight cents per pound or less, a duty of one cent per pound; when valued above twenty-eight and not exceeding thirty-eight cents per pound, a duty of one and a half cent per pound," and inserting in lieu thereof "at thirty-eight cents per pound or less, five per centum ad valorem;" and by striking out, in the last line of said paragraph, the word "eight," and inserting in lieu thereof the word "ten;" by inserting in the paragraph relating to "bill-heads printed," after the word "circulars," the words "law blanks, conveyancers' blanks, and other printed forms;" by adding at the end of the paragraph relating to printed books the words "which shall be paid by the publishers thereof;" by inserting in the paragraph relating to photographs, after the words "being copies of engravings, or works of art," the words "when the same are sold by the producer at wholesale at a price not exceeding ten cents each, or more;" by striking from the paragraph relating to "hulls, as launched," the word "launched," and inserting in lieu thereof the words "finished, including cabins, inner and upper works;" by inserting after the word "sewing," in the proviso to the paragraph relating to "sails, tents, awnings, and bags," the words, "or pasting;" by inserting at the end of the paragraph relating to stoves and hollow-ware the following:

"On railroad chairs, and railroad, boat and ship spikes and tubes, made of wrought iron, five dollars per ton;" by striking out, in the second proviso of the paragraph relating to "rivets," the words "upon which no duty has been assessed or paid," and inserting in lieu thereof the words "the duty to which it was liable;" and after the word "loops" in the line following, inserting "not having been paid;" by striking out the paragraph relating to steam engines, and inserting in lieu thereof the following words: "On steam, locomotive, and marine engines, including the boilers and all their parts, a duty of five centum ad valorem: *Provided*, That when such boilers shall have been once assessed and a duty previously paid thereon, the amount so paid shall be deducted from the duties on the finished engine.

"On boilers of all kinds, water tanks, sugar tanks, gill stills, sewing machines, lasts, tools, planes, planing machines, shafting and gearing, a duty of five per centum ad valorem.

"On iron railings, gates, fences, furniture, and statuary, a duty of five per centum ad valorem;" by adding at the end of the paragraph relating to quicksilver the following: "*Provided*, That quicksilver may be transferred, without payment of the duty, to a bonded warehouse established in conformity with law and treasury regulations, under such rules and regulations and upon the execution of such transportation bonds or other security as the the Secretary of the Treasury may prescribe; said bonds or other security to be taken by the collector of the district from which such removal is made, and may be transported from such warehouse to a bonded warehouse used for the storage of merchandise at any port of entry; and quicksilver so bonded may be withdrawn from the bonded warehouse for consumption on payment of the duty, or removed for export to a foreign country without payment of duty, in conformity with the provisions of law relating to the removal of distilled spirits, all the rules, regulations, and conditions of which, so far as applicable, shall apply to quicksilver in bonded warehouse; and no drawback shall in any case be allowed upon any quicksilver upon which any excise duty has been paid, either before or after it has been placed in bonded warehouse;" by adding at the end of the paragraph relating to copper and lead fagots the following proviso: "*Provided, however*, That brass made of copper and spelter, on which a duty of three per centum ad valorem, shall have been assessed and paid, shall be assessed and pay a duty of three per centum on the increased value only thereof;" by inserting in the paragraph relating to rolled brass, after the word "sheets," the words "copper, zinc, and brass nails or rivets;" by adding to the paragraph relating to patent, enameled, and japanned leather the words "*Provided*, That when a duty has been paid on the leather in the rough, the duty shall be assessed and paid only on the increased value;" by striking out all of the first sentence of the proviso in the paragraph relating to wines or liquors, and inserting in lieu thereof the words "*Provided*, That the return, assessment, collection, and the time of collection of the duties on such wines, and wine made of grapes, shall be subject to the regulations of the Commissioner of Internal Revenue;" by inserting in the paragraph relating to cloth, after the word "felted," the words "articles or;" after the word "warps," in the proviso of said paragraph, by striking out the word "for," and inserting in lieu thereof the words "sold before;" by inserting in the paragraph relating to ready-made clothing, after the word "dress," the words "not otherwise assessed and taxed as such," and by striking out of the same paragraph all after the words "does not exceed the sum of," and inserting the words "one thousand dollars per annum shall be exempt from duty;" by inserting in the paragraph relating to manufactures of cotton, after the word "cloths" in the first proviso, the words "or articles," and after the word "fabrics," in the second proviso, the words "or articles;" by striking out the words "as aforesaid," where they occur the second time in said proviso, and by inserting at the end of said proviso the words "and when made wholly by the same manufacturer shall be subject to a duty only of five per centum ad valorem;" by striking out in [the] paragraph relating to diamonds, precious stones, and imitations thereof, and all other jewelry, the word "ten," and inserting in lieu thereof the word "five;" by striking out of said section the several paragraphs from the words "on cavendish, plug, twist," down to and including the words "and the other to the United States," and inserting in lieu thereof the following:

"On snuff, manufactured of tobacco or any substitute for tobacco, ground dry or damp, pickled, scented, or otherwise, of all descriptions, when prepared for use, forty cents per pound.

"On cavendish, plug, twist, and all other kinds of manufactured tobacco, not herein otherwise provided for, forty cents per pound.

"On tobacco twisted by hand, or reduced from leaf into a condition to be consumed, without the use of any machine or instrument, and without being pressed, sweetened, or otherwise prepared, thirty cents per pound.

"On fine cut chewing tobacco, whether manufactured with the stems in or not, or however sold, whether loose, in bulk, or in rolls, packages, papers, wrappers, or boxes, forty cents per pound.

"On smoking tobacco of all kinds, and imitations thereof, not otherwise herein provided for, thirty-five cents per pound.

"On smoking tobacco made exclusively of stems, and so sold, fifteen cents per pound.

"On cigarettes made of tobacco, inclosed in a paper wrapper, and put up in packages containing not more than twenty-five cigarettes, and valued at not more than five dollars per hundred packages, five cents per package.

"On all cigars, cheroots and cigarettes, made wholly of tobacco, or of any substitute therefor, ten dollars per thousand cigars; by inserting in the last paragraph relating to cigars, after the words "imprisonment not exceeding thirty days," the words, "And any person furnished with such permit may apply to the assistant assessor or inspector of the district to have any cigars of their own manufacture counted; and on receiving a certificate of the number, for which such fee as may be prescribed by the Commissioner of Internal Revenue shall be paid by the owner thereof, may sell and deliver such cigars to any purchaser, in the presence of said assistant assessor or inspector, in bulk or unpacked, without payment of the duty. A copy of the certificate shall be retained by the assistant assessor, or by the inspector, who shall return the same to the assistant assessor of the district. The purchaser shall pack such cigars in boxes, and have the same inspected and marked or stamped according to the provisions of this act, and shall make a return of the same as inspected to the assistant assessor of the district, and unless removed to a bonded warehouse, shall pay the duties on such cigars within five days after purchasing them to the collector of the district wherein they were manufactured, and before the same have been removed from the store or building of such purchaser, or from his possession; and any such purchaser who shall neglect for more than five days to pack and have such cigars duly inspected, and pay the duties thereon according to this act, or who shall purchase any cigars from any person not holding such permit, the duties thereon not having been paid, shall be deemed guilty of a misdemeanor, and be fined not exceeding five hundred dollars, and be imprisoned not exceeding six months, at the discretion of the court, and the cigars shall be forfeited and sold, one-fourth for the benefit of the informer, one-fourth for the officer who seized or had them condemned, and one-half shall be paid to the Government."

That section 86 be amended by inserting after the words "concentrated milk," the words "cider and cider-vinegar, and sugar or molasses made from other articles than the sugar-cane;" by striking out after the words "use exclusively," the words "materials prepared for the manufacture of hoop-skirts exclusively, and unfit for other use, such as," and inserting in lieu thereof the word "and," and by striking out the words "for joining hoops together," and inserting in lieu thereof the words "used in the manufacture of hoop-skirts."

That section 99 be amended by striking out the words "gold and silver bullion and coin," and by striking out the words "of all contracts for such sales," and inserting in lieu thereof the words, "upon any sales or contracts for the sale of gold and silver bullion and coin, one-tenth of one per centum on the amount of such sales or contracts."

That section 100 be amended by adding the following after the word "vehicle," where it occurs the second time in the section: "*Provided*, That this section shall not apply to those tennis, wagons, and vehicles used in the transportation of silver ores from the mines where the same is excavated to the place where they are reduced or worked."

That section 103 be further amended by inserting after the words "and any foreign port," the words "but such duty shall be assessed upon the transportation of persons and property shipped from a port within the United States, through a foreign territory to a port within the United States, and shall be assessed upon, and collected from, persons, firms, companies, or corporations within the United States receiving such freight or transportation." And that section 103 be amended by adding at the end of said section the following: "*And provided, further*, That no tax under this section shall be assessed upon any person whose gross receipts do not exceed one thousand dollars per annum."

That section 105 be amended by striking out, at the end thereof the words "for the quarter then next preceding."

That section 109 be amended by striking out, after the words "one hundred and," the word "two," and inserting in lieu thereof the word "three."

That section 110 be amended by striking out, after the words "and redemption thereof," the words "nor to any savings bank having no capital stock, and whose business is confined to receiving deposits and loaning the same on interest for the benefit of the depositors only, and which do no other business of banking."

That section 116 be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That there shall be levied, collected, and paid annually upon the annual gains, profits, and income of every person residing in the United States, or of any citizen of the United States residing abroad, whether derived from any kind of property, rents, interests, dividends, or salaries, or from any profession, trade, employment, or vocation, carried on in the United States or elsewhere, or from any other source whatever, a duty of five per centum on the excess over six hundred dollars and not exceeding five thousand dollars, and a duty of ten per centum on the excess over five thousand dollars, and in ascertaining the income of any person liable to an income tax, the amount of income received from institutions whose officers, as required by law, withhold a per centum of the dividends made by such institutions and pay the same to the Commissioner of Internal Revenue, or other officer authorized to receive the same, shall be included; and the amount so withheld shall be deducted from the tax which otherwise would be assessed upon such person. And the duty herein provided for shall be assessed, collected, and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceding the time for levying, collecting, and paying said duty: *Provided*, That income derived from interest upon notes, bonds, and other securities of the United States, and also all premiums on gold and coupons shall be included in estimating incomes under this section. *Provided, further*, That only one deduction of six hundred dollars shall be made from the aggregate incomes of all the members of any family, composed of parents and minor children, or husband and wife: *And provided, further*, That net profits realized by sales of real estate purchased within the year for which income is estimated, shall be chargeable as income; and losses on sales of real estate purchased within the year for which income is estimated, shall be deducted from the income of such year.

That section 117 be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That in estimating the annual gains, profits, and income of any person, all National, State, county, and municipal taxes paid within the year shall be deducted from the gains, profits, or income of the person who has actually paid the same, whether owner, tenant, or mortgagor; also the salary or pay received for services in the civil, military, naval, or other service of the United States, including senators, representatives, and delegates in Congress, above the rate of six hundred dollars per annum; also the amount paid by any person for the rent of the homestead used or occupied by himself or his family, and the rental value of any homestead used or occupied by any person or by his family, in his own right or in the right of his wife, shall not be included and assessed as part of the income of such person. In estimating the annual gains, profits, or income of any person, the interest received or accrued upon all notes, bonds, and mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, less the interest paid by or due from such person, shall be included and assessed as part of the income of such person for each year; and also all income or gains derived from the purchase and sale of stocks or other property, real or personal, and of live stock, and the amount of live stock, sugar, wool, butter, cheese, pork, beef, mutton, or other meats, hay and grain, or other vegetable or other productions, being the growth or produce of the estate of such person sold, not including any part thereof unsold or on hand during the year next preceding the thirty-first of December, until the same shall be sold, shall be included and assessed as part of the income of such person for each year, and his share of the gains and profits of all companies, whether incorporated or partnership, shall be included in estimating the annual gains, profits, or income of any person entitled to the same, whether divided or otherwise. In estimating deductions from income, as aforesaid, when any person rents buildings, lands, or other property, or hires labor to cultivate land, or to conduct any other business from which such income is actually derived, or pays interest upon any actual incumbrance thereon, the amount actually paid for such rent, labor or interest, shall be deducted; and also the amount paid out for usual or ordinary repairs, not exceeding the average paid out for such purposes for the preceding five years, shall be deducted, but no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate: *Provided*, That in cases where the salary or other compensation paid to any person to the employment or service of the United States shall not exceed the rate of six hundred dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits or income of the person to whom the same shall have been paid, in such manner as the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, may prescribe."

That section 118 be amended by striking out all after the enacting clause, and inserting in lieu thereof the words, "That it shall be the duty of all persons of lawful age to make and render a list or return, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, to the assistant assessor of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians, and trustees, whether as executors, administrators, or in any other fiduciary capacity, shall make and render a list or return, as aforesaid, to the assistant assessor of the district in which such guardian or trustee resides, of the amount of income, gains, and profits of any minor or person for whom they act as guardian or trustee; and the assistant assessor shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount on any list or return, if he has reason to believe that the same is understated; and in case any person, guardian, or trustee shall neglect or refuse to make and render such list or return, or shall render a false or fraudulent list or return, it shall be the duty of the assessor or assistant assessor to make such list according to the best information he can obtain, by the examination of such person, and his books and accounts, or any other evidence, and add twenty-five per centum as a penalty to the amount of the duty due on such list in all cases of willful neglect or refusal to make and render a list or return, and, in all cases of a false or fraudulent list or return having been rendered, to add one hundred per centum, as a penalty, to the amount of duty ascertained to be due, the duty and the additions thereto as penalty to be assessed and collected in the manner provided for in other cases of willful neglect or refusal to render a list or return, or of rendering a false and fraudulent return: *Provided*, That any party, in his or her own behalf, or as a guardian or trustee shall be permitted to declare under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, that he or she, or his or her ward or beneficiary, was not possessed of an income of six hundred dollars, liable to be assessed according to the provisions of this act; or may declare that he or she has been assessed and paid an income duty elsewhere in the same year, under authority of the United States, upon his or her gains and profits, as prescribed by law, and if the assistant assessor shall be satisfied of the truth of the declaration, shall thereupon be exempt from income duty in said District; or if the list or return of any party shall have been increased by the assistant assessor, such party may exhibit his books and accounts, and be permitted to prove and declare, under oath or affirmation, the amount of annual income liable to be assessed; but such oaths and evidence shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the assistant assessor. Any person feeling aggrieved by the decision of the assistant assessor in such cases may appeal to the assessor of the District, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final, and the form, time, and manner of proceedings shall be subject to rules and regulations to be prescribed by the Commissioner of Internal Revenue."

That section 119 be amended by striking out the words "for thirty days," and, after the words "for ten days after," inserting the words "notice and."

That section 120 be amended by striking out, at the end thereof, the word "act," and inserting in lieu thereof the word "section."

That section 125 be amended by striking therefrom the word "and," following the word "custody," and inserting in lieu thereof the word "any."

That section 133 be amended by adding, at the end thereof, the following words: "*Provided*, That no duty shall be levied in respect of any succession vesting before or subsequent to the passage of this act, where the successor shall be the wife of the predecessor."

That section 135 be amended by striking therefrom the word "extension," and inserting in lieu thereof the word "extinction."

That section 149 be amended by striking out the word "assment," and inserting in lieu thereof the word "assessment."

That section 158 be amended by striking out all after the enacting clause, and inserting in lieu thereof the following, to-wit: "That any person or persons who shall make, sign, or issue, or who shall cause to be made, signed, or issued, any instrument, document, or paper of any kind or description whatsoever, or shall accept, negotiate, or pay, or cause to be accepted, negotiated, or paid, any bill of exchange, draft, or order, or promissory note, for the payment of money without the same being duly stamped, or having thereupon an adhesive stamp for denoting the duty chargeable thereon, with intent to evade the provisions of this act, shall for every such offense forfeit the sum of fifty dollars, and such instrument, document, or paper, bill, draft, order, or note shall be deemed invalid and of no effect: *Provided*, That the title of a purchaser of land, by deed duly stamped, shall not be defeated or affected by the want of a proper stamp on any deed conveying said land by any person from, through, or under whom his grantor claims or holds title: *And provided, further*, That hereafter, in all cases where the party has not affixed to any instrument required by the one hundred and fifty-first section of the act of June thirtieth, eighteen hundred and sixty-four, or the schedule marked B, thereunto annexed, and the stamp the city required to be thereunto affixed, at the time of making or issuing the said instrument, and he, or they, or any party having an interest therein shall be subsequently desirous of affixing such stamp to said instrument, he or they shall appear before the collector of the revenue of the proper district, who shall, upon the payment of the price of the proper stamp required by law, and of a penalty of fifty dollars, and, where the whole amount of the duty denoted by the stamp required shall exceed the sum of fifty dollars, on payment also of interest, at the rate of six per cent. on said duty, from the day on which such stamp ought to have been affixed, affix the proper stamp to such instrument, and note upon the margin of said instrument the date of his so doing, and the fact that such penalty has been paid, and such instrument shall thereupon be deemed and held to be as valid to all intents and purposes, as if stamped when made or issued: *And provided, further*, That where it shall appear to said collector, upon oath or otherwise, to his satisfaction, that any such instrument has been duly stamped at the time of making or issuing the same by reason of accident, mistake, inadvertence, or urgent necessity, and without any wilful design to defraud the United States of the stamp duty, or to evade or delay the payment thereof, then and in such case, if such instrument shall, within twelve calendar months after the making or issuing thereof, be brought to the said collector of revenue to be stamped, and the stamp duty chargeable thereon shall be paid, it shall be lawful for the said collector to remit the penalty aforesaid, and to cause such instrument to be duly stamped."

That section 160 be amended by inserting before the word "injury" the word "accidental," and by striking out the words "while traveling," also by striking out the words "nor on certificates," the word "or," after the words "nor on certificates," the word "or," and by inserting in lieu thereof the word "of," and by striking out the words "other articles," and inserting in lieu thereof, the word "hay."

That section 165 be amended by striking out in the proviso the words "act contained," and inserting in lieu thereof the word "section."

That section 167 be amended by striking out the word "or," where it occurs the second time, and inserting after the word "sell" the words "expose for sale."

That section 168 be amended by striking out the words "lucifer or friction matches and cigar lights or wax tapers."

That section 169 be amended by inserting after the words "who shall offer" the words "or expose," and by inserting after the words "so offered," the words "or exposed," and by inserting in the proviso, after the words "imported articles," the words "except lucifer or friction matches, cigar lights, and wax tapers."

That "Schedule B," preceding section one hundred and seventy-one, be amended in the paragraph marked "receipts," by inserting, after the word "property," the words "except receipts issued by any persons, firms, or companies doing business as an express or express company on the delivery of any property for transportation," and that "Schedule C," preceding section one hundred and seventy-one, be amended in all the paragraphs concerning "playing cards" by striking out, wherever it occurs, the word "retail." Add at the end of the paragraph marked "receipts," the following: "*Provided*, That when two or more persons shall sign the same receipt, one or more stamps, equal in value to the several stamps required by this act, may be affixed to said receipt in lieu of said several stamps."

That "Schedule B," preceding section one hundred and seventy-one, be further amended by striking out the word "lease" in the proviso in the clause taxing "mortgages," &c.; and also by adding to said proviso the following: "*And provided, further*, That upon each and every assignment of any lease a stamp duty shall be required and paid equal to that imposed on the original instrument, increased by a stamp duty on the consideration or value of the assignment equal to that imposed upon the conveyance of land for similar consideration or value."

That section 171 be amended by inserting before the words "refined coal oil," the words "crude petroleum or rock oil;" and after the words "all descriptions," by inserting the words "bullion, quicksilver, lucifer or friction matches, cigar lights, and wax tapers."

That section 179 be amended by striking therefrom the words "If a collector or deputy collector," and by adding at the end of the words "use of the United States," the words "and where any penalty is paid without suit, or before judgment, and a moiety of the same is claimed by any person as informer, the Secretary of the Treasury, on application to him, under such regulations as he shall prescribe, shall determine whether any claimant is entitled to such moiety and to whom the same shall be paid."

SEC. 2. *And be it further enacted*, That from and after the passage of this act the proviso to section 169 of the act to which this act is an amendment shall not be held to apply to lucifer matches, friction matches, or other articles made in part of wood and used for like purposes, nor to cigar lights and wax tapers.

SEC. 3. *And be it further enacted*, That from and after the thirtieth day of June, eighteen hundred and sixty-five, the gross amount of all duties, taxes, and revenues, received or collected by virtue of the several acts to provide internal revenue to support the Government and to pay the interest on the public debt, and of any other act or acts that may now or hereafter be in force, shall be paid by the collectors or agents receiving or collecting the same daily into the Treasury of the United States, under the instructions of the Secretary of the Treasury, without any abatement or deduction on account of salary, compensation, fees, costs, charges, expenses or claims of any description whatever, anything in any law to the contrary notwithstanding. And all moneys now directed by law to be paid to the Commissioner of Internal Revenue, including those derived from the sale of stamps, shall be paid into the Treasury of the United States by the party making such payment, and a certificate of such payment stating the name of the depositor, and the specific account on which the deposit was made, signed by the TREASURY, Assistant Treasurer, designated depositary or proper officer of a deposit bank, and transmitted to, and received by the Commissioner of Internal Revenue, shall be deemed a compliance with the law requiring payment to be made to the Commissioner, any law to the contrary notwithstanding: *Provided*, That in districts where from the distance of the officer, collector or agent receiving or collecting such duties, taxes, and revenues from a proper Government depositary, the Secretary of the Treasury may deem it proper, he may extend the time for making such payment, not exceeding, however, in any case, a period of one month.

SEC. 4. *And be it further enacted*, That so much money as may be necessary for the payment of the lawful expenses incident to carrying into effect the various acts relative to the assessment and collection of the internal revenues after the thirtieth day of June, eighteen hundred and sixty-five, until the first day of July, eighteen hundred and sixty-six, and not otherwise provided for, be, and the same is hereby, appropriated from any money in the treasury not otherwise appropriated. And it shall be the duty of such of the collectors of internal revenue as the Secretary of the Treasury may direct to act as disbursing agents to pay the aforesaid expenses without increased compensation therefor, and to give good and sufficient bonds and sureties for the faithful performance of their duties as such disbursing agents, in such sum and form as shall be prescribed by the First Controller of the Treasury, and approved by the Secretary.

SEC. 5. *And be it further enacted*, That in addition to the duties imposed in section ninety-four of the act to which this is an amendment, as hereinbefore amended, there shall be levied, collected, and paid upon the goods, wares, and merchandise therein mentioned, except as hereinafter otherwise provided, an increase of one-fifth or twenty per centum of the duties or rates of duty now provided in said section, whether ad valorem or specific: *Provided*, That the additional duties or rates of duty herein mentioned shall not apply to coal illuminating oil, refined, and naphtha, benzine, and benzole, wood-screws, paper of all descriptions, printed books, magazines, pamphlets, reviews, and similar publications, cotton, manufactured tobacco, snuff, cigars, cigarettes, and cheroots.

SEC. 6. *And be it further enacted*, That every national banking association, State bank, or State banking association, shall pay a tax of ten per centum on the amount of notes of any State bank or State banking association, paid out by them after the first day of July, eighteen hundred and sixty six.

SEC. 7. *And be it further enacted*, That any existing bank organized under the laws of any State, having a paid-up capital of not less than seventy-five thousand dollars, which shall apply before the first day of July next for authority to become a national bank under the act entitled "An act to provide a national currency, secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June third, eighteen hundred and sixty-four, and shall comply with all the requirements of said act, shall, if such bank be found by the Controller of the Currency to be in good standing and credit, receive such authority in preference to new associations applying for the same: *Provided*, That it shall be lawful for any bank or banking association organized under State laws, and having branches, the capital being joint and assigned to and used by the mother bank and branches in definite proportions, to become a bank and branches in conformity with existing national banking association in conformity with existing laws, and to retain and keep in operation its branches, or such one or more of them as it may elect to retain; the amount of the circulation redeemable at the mother bank, and each branch to be regulated by the amount of capital assigned to and used by each.

SEC. 8. *And be it further enacted*, That there shall be levied, collected, and paid on all crude petroleum or rock oil that may be produced and sold, or removed for consumption or sale, a duty of one dollar on each and every barrel of not more than forty-five gallons; and all petroleum or rock oil that may be in possession of the producers at the place of production on the day when this act takes effect, shall be held and treated as if produced on that day; and the said duty shall be paid by the owner, agent, or superintendent of the well from which the petroleum or rock oil has been produced within ten days after the time of rendering the account required to be rendered by law of petroleum or rock oil so chargeable with duty; and the said duty shall be a lien upon the same, and on the well producing the same, with the buildings, fixtures, vessels, machinery, and tools, and on the lot or tract of land where the same may be, until the said duty shall be paid; and the person paying such duty, if other than the actual owner of said petroleum, shall have a lien on such petroleum for the repayment of the duties so advanced by him: *Provided*, That any person who shall produce petroleum or rock oil, and use or refine the same without having paid the duty as aforesaid, shall, in addition to all other penalties and forfeitures, be liable to pay double the amount of duties as aforesaid thereon. *Provided, further*, That when casks, barrels or other vessels are used holding more than forty-five gallons, the excess shall be paid for at the rate of one dollar for every forty-five gallons.

SEC. 9. *And be it further enacted*, That every person who shall be the owner of any well producing petroleum or rock oil, or who shall have such well under his superintendence, either as agent for the owner or on his own account, and every person who shall use any well as aforesaid, either as owner, agent, or otherwise, shall, from day to day, make true and exact entry, or cause to be entered in a book to be kept for that purpose the number of barrels of crude petroleum or rock oil barreled or removed for storage, or for sale, or for consumption; which book shall be open at all times when required for the inspection of the assessor, assistant-assessor, collector, deputy-collector or inspector, who may take any memorandums or transcript thereof; and on the first, eleventh, and twenty-first days of each and every month, or within five days thereafter, the owner, agent, or superintendent shall render to the assessor of the district an account in duplicate of the number of barrels of petroleum or rock oil sold, and of the number of barrels removed for consumption or sale or storage, not before accounted for.

SEC. 10. *And be it further enacted*, That wherever, under the proviso to section one hundred and three, the addition to any fares shall amount to a sum involving the fraction of one cent, any person or company liable to the duty of two and one-half per cent, as in said section provided, shall be authorized to add to such fare one cent in lieu of such fraction.

SEC. 11. *And be it further enacted*, That lucifer or friction matches, and cigar lights and wax tapers, may be transferred, without payment of duty, directly from the place of manufacture to a bonded warehouse established in conformity with law and treasury regulations, and upon the execution of such transportation bonds or other security as the Secretary of the Treasury may prescribe, said bonds to be taken by the collector in the district from which such removal is made, and may be withdrawn therefrom for consumption after affixing the stamps thereto, as provided by the act to which this act is an amendment, or may be removed therefrom for export to a foreign country without payment of duty or affixing stamps thereto, in conformity with the provisions of the act aforesaid, relating to the removal of distilled spirits, all the rules and regulations and conditions of which, so far as applicable, shall apply to lucifer or friction matches, cigar lights and wax tapers in bonded warehouse. And no drawback shall in any case be allowed upon any lucifer or friction matches, cigar lights or wax tapers upon which any excise duty has been paid, or stamps affixed, either before or after they have been placed in bonded warehouse.

SEC. 12. *And be it further enacted*, That any person required by law to be licensed as a manufacturer of tobacco, snuff, or cigars, before said license is issued, shall give a bond to the United States in such sum as shall be required by the collector, and with one or more sureties to be approved by the collector, conditioned that he will comply with all the requirements of law in regard to any persons, firms, companies, or corporations, engaged in the manufacture of tobacco, snuff, or cigars; that he will not manufacture nor employ others to manufacture tobacco, snuff, or cigars, without first obtaining the requisite permit for such manufacture; that he will not engage in any attempt by himself or by collusion with others to defraud the Government of any duty or tax on any manufacture of tobacco, snuff, or cigars; that he will render truly and correctly all the returns, statements, and inventories prescribed for manufacturers of tobacco, snuff, and cigars, and will pay to the collector of the district all the duty or taxes which may or should be assessed and due on any tobacco, snuff, or cigars, so manufactured, and that he will not knowingly sell, purchase, or receive for sale any such tobacco, snuff, or cigars, which has not been inspected, branded, or stamped, as required by law, or upon which the tax has not been paid.

SEC. 13. *And be it further enacted*, That all persons and every person who shall engage or be concerned in the business of a lottery dealer without having first obtained a license so to do, under such rules and regulations as shall be prescribed by the Secretary of the Treasury, shall forfeit and pay a penalty of one thousand dollars, to be assessed by the assessor of the proper district and collected as assessed taxes are collected, subject, nevertheless, to the provisions of law relating to erroneous assessments, and shall, on conviction by any court of competent jurisdiction, suffer imprisonment for a period not exceeding a year, at the discretion of the court. And it shall be the duty of all managers and proprietors, and their agents, to keep, or cause to be kept, just and true books of account wherein all their transactions shall be plainly and legibly set forth, which books of account shall at all reasonable times and hours be subject to the inspection of the assessor, assistant assessor, revenue agent, and inspector of the proper district; and any manager, proprietor, agent, or vender under this act, who shall refuse or prohibit such inspection of his or their books, as aforesaid, shall pay a penalty of one thousand dollars, or suffer imprisonment for a term not exceeding one year for every offense.

SEC. 14. *And be it further enacted*, That the capital of any State bank or banking association which has ceased or shall cease to exist, or which has been or shall be converted into a national bank, for all the purposes of the act to which this is an amendment, shall be assumed to be the capital as it existed immediately before such bank ceased to exist or was converted as aforesaid. And whenever the outstanding circulation of any bank, association, corporation, company, or person shall be reduced to an amount not exceeding five per centum of the chartered or declared capital, existing at the time the same was issued, said circulation shall be free from taxation. And whenever any State bank or banking association has been converted into a national banking association, and such national banking association has assumed the liabilities of such State bank or banking association, including the redemption of its bills, such national banking association shall be held to make the required return and payment on the circulation outstanding, so long as such circulation shall exceed five per centum of the capital before such conversion of such State bank or banking association.

SEC. 15. *And be it further enacted*, That in any port of the United States in which there is more than one collector of internal revenue, the Secretary of the Treasury shall designate one of said collectors to have charge of all matters relating to the exportation of articles subject to duty under the laws to provide internal revenue; and at such ports as the Secretary of the Treasury may deem necessary there shall be an officer appointed by him to superintend all matters of exportation and drawback, under the direction of the collector, whose compensation therefor shall be prescribed by the Secretary of the Treasury, not, exceeding, however, in any case, an annual rate of two thousand dollars, which, together with the office expenses of such superintendence, shall not be included in the maximum of the aggregate expenses of the office of the said collector. And all books, papers, and documents in the bureau of drawback in the different ports, relating to the drawback of duties paid under the internal revenue laws, shall be delivered to said collector of internal revenue.

SEC. 16. *And be it further enacted*, That all provisions of any former act inconsistent with the provisions of this act are hereby repealed: *Provided, however*, That no duty imposed by any previous act, which has become due or of which return has been or ought to be made, shall be remitted or released by this act, but the same shall be collected and paid, and all fines and penalties heretofore incurred shall be enforced and collected, and all offenses heretofore committed shall be punished as if this act had not been passed; and the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, is authorized to make all necessary regulations and to prescribe all necessary forms and proceedings for the collection of such taxes and the enforcement of such fines and penalties for the execution of the provisions of this act.

SEC. 17. *And be it further enacted*, That the privilege of purchasing supplies of goods imported from foreign countries for the use of the United States, duty free, which now does or hereafter shall exist by provision of law, shall be extended, under such regulations as the Secretary of the Treasury may prescribe, to all articles of domestic production which are subject to tax by the provisions of this act.

SEC. 18. *And be it further enacted*, That this act shall be in force and effect on and after the first day of April, in the year eighteen hundred and sixty-five, unless otherwise provided by this act.

SEC. 19. *And be it further enacted*, That the Secretary of the Treasury is hereby authorized to appoint a commission, consisting of three persons, to inquire and report, at the earliest practicable moment, upon the subject of raising, by taxation, such revenue as may be necessary in order to supply the wants of the Government, having regard to and including, the sources from which such revenue should be drawn, and the best and most efficient mode of raising the same, and to report the form of a bill; and that such commission have power to inquire into the manner and efficiency of the present and past methods of collecting the internal revenue, and to take testimony in such manner and under such regulations as may be prescribed by the Secretary of the Treasury. And such commissioners shall receive for their services three hundred dollars a month for the time necessarily employed, and their necessary traveling expenses.

SEC. 20. *And be it further enacted*, That the Secretary of the Treasury may, at any time, prior to the first day of July, eighteen hundred and sixty-six, assign to the office of the Commissioner of Internal Revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require; and the privilege of franking all letters and documents pertaining to the duties of his office, and of receiving, free of postage, all such letters and documents, is hereby extended to said Commissioner.

Approved, March 3, 1865.

NEW-YORK LEGISLATURE.

SENATE....ALBANY, March 11, 1865.

BILLS REPORTED FAVORABLY.

Concerning the Bath and Coney Island Bridge Company.

By Mr. WOODRUFF—The Broadway Railroad bill—a majority report.

For a steam ferry between New-York and New-Jersey.

BILLS INTRODUCED.

Providing for the incorporation of Town Insurance Companies.

To amend the act for the registration of deaths in the cities and counties of this State.

Amending the Revised Statutes relative to aff