any way extended for any time whatever, said loan, pledge or deposit shall be subject to the duty imposed on loans exceeding three days; and no loan of currency or money on the security of gold or silver coin of the United States as aforesaid, or of any certificate or other evidence of deposit payable in gold or silver coin, shall be made exceeding in amount the par value of the coin pledged or deposited as security; and any such loan so made, or attempted to be made, shall be utterly void. If gold or silver coin be loaned at its par value it shall be subject only to the duty imposed on other loans.

Coin—All contracts, loans or sales of bullion or gold and silver coin of the United States, not made in accordance with this act, shall be wholly and absolutely void; and in addition to the penalties provided in the act to which this is an amendment, any party to said contract may, at any time within one year from the date of the contract, bring suit before any court of competent jurisdiction to recover back, for his own use and benefit, the money paid on any contract not made in accordance with this act.

Commercial Brokers, see "Brokers."

Concentrated milk is not to be considered a manufacture.

Confectioners, under which term is included every person who sells at retail confectionery, sweetmeats, comfits or other confects, in any building (confectioners who have taken out a license as wholesale or retail dealers are not required to take a separate license), for each license $10 00

Confectionery made wholly or in part of sugar, same as "Sugar candy."

Consumption entry at any custom house, not exceeding $1 in value, stamp duty ..... 25 cents.

Do., do., exceeding $100 and not exceeding $500 ..... 50 cents.

Do., do., exceeding $500 in value $1 00

Contracts, for each sheet or piece of paper on which written, stamp duty ..... 5 cents.

Do., for the hire, use or rent of any land, tenement or portion thereof, under a period of time not exceeding three years, stamp duty. 50 cents.

Do., do., for a period of time exceeding three years $1 00

Contracts, brokers' note, or memorandum of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate or property of any kind or description, issued by brokers, or persons acting as such, stamp duty ..... 19 cents.

Contractors, for license (see "Builders") $25 00

Conveyance, deed, instrument or writing, whereby any lands, tenements, realty or other property shall be sold, granted, leased, assigned, transferred or otherwise conveyed to or vested in the purchaser or purchasers, or to any person or persons by his, her or their direction, when the value exceeds $100 and does not exceed $1,000, stamp duty 1 00

Do., do., when the value exceeds $1,000 and does not exceed $2,500 ..... 2 00

Do., exceeding $2,500, and not exceeding $5,000 ..... 5 00

Do., exceeding $5,000, and not exceeding $10,000 ..... 10 00

Do., exceeding $10,000, and not exceeding $20,000 ..... 20 00

Do., for every additional $10,000, or fractional part in excess of $20,000 ..... 20 00

Conveyance of lands, none to pay a stamp duty of more than $1,000. Conveyance made in a foreign country, see "Power of Attorney."

Copper, rolled ..... 1 per ct.

Copper, manufactures of, not otherwise provided for, ad valorem ..... 3 per ct.

Cordials, medicinal ..... Same as Medicines.

Cosmetics ..... Same as Medicines.

Cotton, raw or manufactured, the growth or produce of countries beyond the Cape of Good Hope, when imported from this side the Cape shall pay no greater duty than is imposed on the same article when imported directly from the places beyond the Cape.

Cotton, proved to have been manufactured prior to September 1862 ..... Free.

Cotton, raw, per pound ..... ½ cent.

Cotton, manufactures of, wholly or in part, not otherwise provided for ..... 3 per ct.

Cotton umbrellas ..... 3 per ct.

Coupons, railroad ..... 3 per ct.

Deeds, whereby any lands, tenements, or other things sold, shall be granted, leased, assigned, transferred or otherwise conveyed to or vested in the purchaser or purchasers, or to any person or persons by his, her or their directive, stamp duty ..... same as Conveyances.

Deeds and other instruments in writing, having the fact of its acknowledgment, or any certificate showing that the acknowledgment has been made before the proper officer or in due form thereon certified, shall, in consequence of such certificate, be subject to an additional stamp duty

Deerskins, dressed and smoked, per pound ..... 2 cents.

Dentifrice, each package of, the retail price or value of which does not exceed 25 cents, stamp duty ..... 1 cent.

Do. do., exceeding 25 cents, but not exceeding 50 cents ..... 2 cents.

Do. do., exceeding 50 cents, but not exceeding 75 cents ..... 3 cents.

Do. do., each package of, the value of which shall exceed 75 cents, and shall not exceed $1 4 cents.

Do. do., exceeding $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of ..... 2 cents.

Dentists, for license $10 00

Deposit notes, to mutual insurance companies, stamp duty ..... None.

Deposits of banks doing a brokerage business. ¼ of 1 p. c.

Despatch, telegraphic, when the charge of the first ten words does not exceed 20 cents, stamp duty ..... 1 cent.

Do., when it exceeds 20 cents ..... 3 cents.

Diamonds ..... 2 per ct.

Distilled spirits, first proof, per gallon ..... 20 cents.

Distilled spirits—The duty on spirituous liquors and all other spirituous beverages enumerated in the Tax bill, is to be collected at no lower rate than the basis of first proof, and shall be increased in proportion for any greater strength than the strength of proof.

Distilled spirits—The term first proof is declared to mean that proof of a liquor which corresponds to 50 degrees of Traile's centesimal hydrometer, at the temperature of 60 degrees of Fahrenheit thermometer; and in reducing the temperature to the standard of 60, and in levying duties on liquors above and below proof, the table of commercial values contained in the manual for inspectors of spirits, prepared by Prof. McSulloch, under the superintendence of Prof. Bache, and adopted by the Treasury Department, is to be used and taken as giving the proportions of absolute alcohol in the liquid gauged and proved, according to which duties shall be levied.

Distillers, under which term is included every person or copartnership who distils or manufactures spirituous liquors for sale, for license $50 00

Do. making less than 300 barrels per year 25 00

Do. of apples and peaches, making less than 150 barrels per year 12 50

Dividends—Annual income from, when exceeding $600, and not exceeding $10,000, on the excess over $600 ..... 3 per ct.

Do., exceeding $10,000, and not exceeding $50,000, on excess over $600 ..... 5 per ct.

Dividends, annual income from, when realized by any citizen of the United States residing abroad, and not in the employ of the United States, not otherwise provided for, when exceeding $600, on the excess over $600 ..... 5 per ct.

Dividends of canal companies ..... 3 per ct.

Documents made in foreign countries ..... same stamp duty as if made in the United States

Draft, drawn upon any bank, trust company, or any person or persons, companies or corporations, for the payment of money at sight or on demand, same as "Bill of Exchange."

Dressmakers, making articles to order, as custom work and not for sale generally, shall, to the amount of $1,000 be exempt from duty, and for any excess beyond the amount of $1,000 shall pay a duty of ..... 1 per ct.

Draining tiles are not to be considered a manufacture.

Drops, medicinal, same as "Medicines."

Eating houses, under which term is included every place where food or refreshments of any kind are provided for casual visitors and sold for consumption therein; but the keeper of an eating house, having taken out a license therefor is not required to take out a license as confectioner, for license $10 00

Emeralds ..... 3 per ct.

Enamelled leather, per square foot ..... 5 mills.

Enamelled skirting leather, per square foot ..... 1½ cents.

Engines, marine ..... 3 per ct.

Engineers, civil, for license, see "Architects" $10 00

Entry of any goods, wares or merchandise, at any custom house, for warehousing, see "Warehouse Entry."

Entry for the withdrawal of any goods, wares or merchandise from bonded warehouse, stamp duty ..... 50 cents.

Erasive soap, see "Soap."

Express companies, on gross receipts, instead of stamp duty ..... 2 per ct.

Felloes ..... Free.

Ferry boats, propelled by steam or horse power, on gross receipts ..... 1½ per ct.

Fine cut tobacco, see "Tobacco."

Fire insurance companies, on all dividends ..... 3 per ct.

Fish, preserved, ad valorem ..... 5 per ct.

Fish oil ..... Exempt.

Flax, manufactures of, not otherwise specified 3 per ct.

Do., prepared for textile or felting purposes, is not to be considered a manufacture until finally woven or felted into fabric for consumption.

Flour, made from grain, is not to be considered a manufacture.

Fruits, preserved ..... 5 per cent.

Gains, annual, of every person, when exceeding $600, and do not exceed $10,000, on the excess of gain over $600 ..... 3 per cent.

Do., exceeding $10,000 and not exceeding $50,000 on excess of over $600 ..... 5 per cent.

Gains, on annual, from property of any kind in the United States, realized by any citizen of the United States residing abroad, and not in employ of the United States, not otherwise provided for ..... 5 per cent.

Gas coal, when the product shall be not above 500,000 cubic feet per month, per 1,000 cubic feet ..... 5 per cent.

Do., do., when the product shall be above 500,000 and not exceeding 5,000,000 cubic feet per month, per 1,000 cubic feet ..... 10 per ct.

Do., do., when the product shall be above 5,000,000 per cubic 1,000 feet ..... 15 cents.

Gas, all illuminating, same as coal gas.

Gelatine, of all descriptions in solid state, per pound ..... 5 mills.

Ginger, ground, and all imitations of, per pound. 1 cent.

Glass, manufactures of, not otherwise specified 3 per ct.

Glue, in a liquid form, per gallon ..... 25 cts.

Do., in a solid state, per pound ..... 5 mills.

Goat skins, curried, manufactured or finished. 4 per ct.

Gold, manufactures of, not otherwise provided for ..... 3 per ct.

Gold leaf, per pack containing not more than 20 books of 25 leaves each ..... 15 cents.

Goods, made for the use or consumption of the maker ..... Free.

Do., except spirituous and malt liquors, and leaf, and stem, or manufactured tobacco, where the annual product does not exceed $800, 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, or merchandise, or articles paying or promising to pay therefor, and receiving the goods, wares and merchandise, or articles paying or promising to pay therefor, and receiving the goods, wares, and merchandise, or articles; but, in all such cases the party furnishing the materials and receiving the goods, wares and merchandise, or articles, shall be liable to and charged with all accruing duties thereon. Free.

Grind-stones ..... Free.

Gunpowder, and all explosive substances used for mining, artillery, or sporting purposes, when valued at 18 cents per pound or less, per pound ..... 5 mills.

Do., do., when valued above 18 cents per pound, and not exceeding 30 cents per pound ..... 1 cent.

Do., do., when valued above 30 cents per pound, per pound ..... 6 cents.

Gutta percha, manufactures of, not otherwise provided for ..... 3 per ct.

Gypsum is not to be considered a manufacture.

Hackney coachmen, under which item is included every person whose business it is to keep a hack, coach, omnibus or other carriage drawn by horses for the transportation of passengers for hire, for license $3 00

Hair dye, same as medicines.

Harness leather, per pound ..... 7 mills.

Harness leather, made of hides imported east of the Cape of Good Hope, per pound ..... 5 mills.

Headings are not to be considered a manufacture.

Hemp, manufactures of, when not otherwise specified ..... 3 per ct.

Hog skins, tanned or dressed ..... 4 per ct.

Hogs, exceeding 100 lbs. in weight, without reference to age, slaughtered, for sale, each ..... 6 cents.

Do., slaughtered, weighing less than 100 lbs., without reference to age ..... Free.

Do., slaughtered for home consumption to a number not exceeding six ..... Free.

Hollowware, iron, per ton, of 2,000 pounds $1 50

Hoop iron (see iron).

Hoop skirts, material for the manufacture of, exclusively ..... Free.

Horn, manufactures of, not otherwise provided for ..... 3 per ct.

Horned cattle, slaughtered for sale, each ..... 20 cents.

Horse skins, tanned and dressed ..... 4 per ct.

Horse shoes, per ton $2 00

Horse dealers, under which term is included every person whose business is to buy and sell horses and mules, for each license $10 00

Do., when they have taken out a license as livery stable keepers, are not required to take out an additional one

Hostetter's bitters, same as "Dentifrice."

Hose, conducting ..... 3 per ct.

Hotels—under which term is included every place where food and lodgings are provided for and furnished to travellers and sojourners, in view of payment therefor, where the rent or the valuation of the yearly rental of the house and property occupied shall be $10,000 or more, for each yearly license $200 00

Do., do., where the rent or valuation of the yearly rental shall be $5,000 and less than $10,000, for each yearly license 100 00

Do., do., where the rent or the valuation of the yearly rental shall be $3,500 and less than $5,000, for each yearly license 75 00

Do., do., where the rent or the valuation of the rental shall be $1,000 and less than $2,500, for each yearly license 50 00

Do., do., where the rent or the valuation of the yearly rental shall be $500 and less than $1,000, for each yearly license 25 00

Do., do., where the rent or the valuation of the yearly rental shall be $300 and less than $500, for each yearly license 15 00

Do., do., where the rent or the valuation of the yearly rental shall be $100 and less than $300, for each yearly license 10 00

Do. do., where the rent of the valuation of the yearly rental shall be less than $100, for each yearly license 5 00

Steamers and vessels upon waters of the United States, on board of which passengers or travellers are provided with food or lodging, shall be required to take out a license of the fifth class, viz., at 25 00

Hubs ..... Free.

Illuminating oil, coal, proved to have been manufactured before September 1, 1862 ..... Free.

Income, annual, of every person, when exceeding $600 and not exceeding $10,000, on the excess over $600 ..... 3 per ct.

Do., exceeding $10,000 and not exceeding $50,000, on excess over $600 ..... 5 per ct.

Do., incomes from, when realized by any citizen of the United States residing abroad, and not in the employ of the United States government, not otherwise provided for ..... 5 per ct.

Interest on bonds and dividends of canal companies ..... 3 per ct.

Iron, manufactures of, if not otherwise specified ..... 3 per ct.

Do., cast, used for bridges, buildings, or other permanent structures, per ton $1 00

Do., casting, exceeding ten pounds in weight, not otherwise provided for in the Tax law, per ton 1 50

Do., railroad, per ton 1 50

Do., rerolled, per ton ..... 75 cents.

Do., advanced beyond slabs, blooms or hoops, and not advanced beyond bars or rods, per ton $1 50

Do., band, hoop and sheet, not thinner than No. 18 wire gauge, per ton 1 50

Do., plate, not less than one-eighth of an inch in thickness, per ton 1 50

Do., band, hoop or sheet, thinner than No. 18 wire guage, per ton 2 00

Do., plate, less than one-eighth of an inch in thickness, per ton 2 00

Do., nails, cut, and spikes, per ton 2 00

Do., bars, rods, bands, hoops, sheets, plates, nails and spikes, upon which the duty of $1 50 has been levied and paid, are only subject to an additional duty of, per ton ..... 50 cents.

Iron, marine engines ..... 3 per ct.

Do., rivets, exceeding one-fourth of an inch in diameter, per ton $2 00

Do., nuts, per ton 2 00

Do., railroad chairs, per ton 2 00

Do., bolts, per ton 2 00

Do., horseshoes, per ton 2 00

Iron, rivets, nuts, railroad chairs, bolts and horseshoes, where the duty upon the iron from which said articles shall have been made has been actually paid, only an additional duty of, per ton ..... 50 cents.

Iron, pig, is not to be considered a manufacture.

Ivory, manufacture of, if not otherwise specified ..... 3 per ct.

Jacks and stallions, for license, see "Stallions." $10 00

Jewelry ..... 3 per ct.

Jute, manufacture of, if not otherwise specified ..... 3 per ct.

Jugglers, including every person who performs by sleight of hand, for each license $20 00

The proprietors or agents of all other public exhibitions or shows for money, not enumerated in this section, shall pay for each license. 10 00

Kid skins, curried, manufactured or unfinished. 5 per ct.

Lager beer, per barrel, containing 31 gallons (fractional parts of a barrel to pay proportionately), see "Malt Liquors."

Land warrant, brokers, under which term is included every person who makes a business of buying and selling land warrants, and furnishing them to settlers or other persons, under contracts that the lands procured by means of them shall be bound for the prices agreed on for the warrants, for each license. $25 00

Lard oil, per gallon ..... 2 cents.

Lawyers, under which term is included every person whose business it is, for fee or reward, to prosecute or defend any cause in any court of record or other judicial tribunal of the United States, or of any of the States, or give advice in relation to any cause or matter pending therein (lawyers refusing to pay for this license shall not be allowed to practice in any such court or tribunal), for each license $10 00

Lead, manufactures of, if not otherwise specified ..... 3 per ct.

Lead, white, per hundred ..... 2½ cents.

Leaf, gold, per package, containing not more than 20 books of 25 leaves each ..... 15 cents.

Lease, for the hire, use or rent of any land, tenement or portion thereof, if for a period of time not exceeding three years, stamp duty ..... 50 cents.

Do. do., for a period of time exceeding three years, stamp duty $1 00

Leases, assignment of, see "Assignment."

Leather, head, per pound ..... 1½ cents.

Do., butt, per pound ..... 1½ cents.

Do., damaged, per pound ..... 5 mills.

Do., enamelled, per square foot ..... 5 mills.

Do., enamelled skirting, per square foot ..... 1½ cents.

Do., harness, per pound ..... 7 mills.

Do., harness, made from hides, imported east of the Cape of Good Hope, per pound ..... 5 mills.

Do., offal, per pound ..... 5 mills.

Do., oil dressed, per pound ..... 2 cents.

Do., patent, per square foot ..... 5 mills.

Do., patent japanned splits, used for dasher leather, square foot ..... 4 mills.

Do., patent or enamelled skirting, per square foot ..... 1½ cent.

Do., rough, made from hides imported east of the Cape of Good Hope, per pound ..... 5 mills.

Do., rough, all other, hemlock tanned, per pound ..... 7 mills.

Do., rough tanned in whole or in part with oak, per pound ..... 1 cent.

Do., sole, made from hides imported east of the Cape of Good Hope, per pound ..... 5 mills.

Do., sole, all other hemlock tanned, per pound. 7 mills.

Do., sole, tanned in whole or in part with oak, per pound ..... 1 cent.

Do., tanned calf skins, each ..... 6 cents.

Do., upper finished or curried, made from leather tanned in the interest of the parties currying such leather, not previously taxed in the rough, per pound ..... 1 cent.

Do., manufactures of, when not otherwise specified ..... 3 per cent.

Legacies—Any person or persons having charge or trust, as administrators, executors or trustees, of any legacies or distributive shares arising from personal property, of any kind whatsoever, where the whole amount of such personal property, as aforesaid, shall exceed the sum of $1,000 in actual values, passing from any person who may die after the passage of this act, possessed of such property, either by will or by the intestate laws of any State or Territory, or any part of such property or interest therein, transferred by deed, grant, bargain, sale or gift, made or intended to take effect in possession or enjoyment after the death of the grantor or bargainer, to any person or persons, or to any body or bodies, politic or corporate, in trust or otherwise, are subject to the following taxes:—Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, to the person who died possessed of such property, for each and every $100 of the clear value of such interest in such property ..... 75 cents.

Do. do., where the person or persons entitled to any beneficial interest in such property shall be a descendant of a brother or sister of the person who died possessed of such property, for each and every $100 of the clear value of such interest $1 50

Do. do., where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the person who died possessed of such property, for each and every $100 of the clear value of such interest 3 00

Do. do., where the persons or persons entitled to any beneficial interest in such property shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the person who died possessed of such property, for each and every $100 of the clear value of such interest 4 00

Do. do., where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is stated above, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be a body politic or corporate, for each and every $100 of the clear value of such interest 5 00

Do., passing by will or by the laws of any State or Territory, to husband or wife of the person who died possessed of the property ..... Free.

Legal documents, writ or other original process commenced in any court of law or equity, stamp duty ..... 50 cents.

Letters of credit (see Bills of Exchange, foreign).

Letters of Administration—Where the estate and effects for or in respect of which such letters of administration applied for shall be sworn or declared not to exceed the value of $2,500, stamp duty ..... 50 cents.

Do. do., to exceed $2,500, and not exceeding $5,000 ..... $1 00

Do. do., to exceed $5,000 and not exceeding $20,000 ..... 3 00

Do. do., to exceed $20,000, and not exceeding $50,000 ..... 5 00

Do. do., to exceed $50,000, and not exceeding $100,000 ..... 10 00

Do. do., exceeding $100,000, and not exceeding $150,000 ..... 20 00

Do. do., for every additional $50,000 or part thereof 10 00

Licenses must be taken out each year by the following named persons, for which they are to pay the sum placed opposite their names, viz:—

Agents, insurance	$10 00
Apothecaries	10 00
Architects	10 00
Auctioneers	20 00
Bankers	100 00
Billiard tables, each	5 00
Brewers, see "Brewers"	$25 and 50 00
Brokers	50 00
Brokers, insurance	10 00
Builders	25 00
Butchers, see "Butchers"	10 00
Bowling alleys, for each alley	5 00
Cartmen, two horse	3 00
Cattle brokers	10 00
Civil engineers	10 00
Circuses	50 00
Claim agents	10 00
Coachmen, hackney	3 00
Coal oil distillers	50 00
Commercial brokers	50 00
Confectioners	10 00
Contractors	25 00
Dealers in lottery tickets	100 00
Dealers, retail	10 00
Dentists	10 00
Distillers, see "Distillers."	
Eating houses	10 00
Horse dealers	10 00
Hotels, see "Hotels"	from $5 to 200 00
Jacks	10 00
Jugglers	20 00
Lawyers	10 00
Livery stable keepers	10 00
Lottery ticket dealers	1,000 00
Manufacturers	10 00
Pedlers, see "Pedlers"	from $5 to 20 00
Photographers	10 00
Pawnbrokers	50 00
Physicians	10 00
Retail dealers	10 00
Retail dealers in liquors	20 00
Rectifiers, see "Rectifiers."	
Surgeons	10 00
Tobacconists	10 00
Theatres	100 00
Tallow chandlers	10 00
Soap makers	10 00
Stallions	10 00
Wagoners	3 00
Wholesale dealers, whose sales do not exceed $50,000, for each license	25 00
Do. do., exceeding $50,000 and not exceeding $100,000, for each license	50 00
Do. do., exceeding $100,000 and not exceeding $250,000, for each license	100 00
Do. do., exceeding $250,000 and not exceeding $500,000, for each license	200 00
Do. do., exceeding $500,000 and not exceeding $1,000,000, for each license	300 00
Do. do., exceeding $1,000,000, and not exceeding $2,000,000, for each license	500 00
Do. do., exceeding $2,000,000 for each $1,000,000 in excess of $2,000,000, for each license	250 00
Wholesale dealers in liquors, same as "Wholesale dealers."	

Life Insurance Companies, see "Insurance."

Lime is not to be regarded as a manufacture.

Liniments, same as "Dentifrice."

Linseed oil, per gallon ..... 2 cents.

Liquors, malt, until April, 1, 1864, duty, per bbl., containing not more than 31 gals ..... 60 cents.

Liquors, malt, proved to have been manufactured before Sept. 1, 1862 ..... Free.

Livery stable keepers, under which term is included every person whose occupation is to keep horses for hire, or to let, for license $10 00

Lotions, same as "Medicines."

Lottery tickets, on each offered for sale without a stamp, penalty 10 00

Lottery tickets, when they or any fraction of them shall not exceed the retail price of $1 ..... 50 cents.

Do. do., exceeding $1, for every dollar or fraction ..... 10 cents.

Lottery ticket dealers, under which term is included every person who sells or offers to sell lottery tickets or fractional parts thereof, or token, certificate, or any device representing, or intended to represent a lottery ticket, or any fractional part thereof, for license $1,000 00

Lozenges, medicinal, same as "Medicines."

Lumber is not to be considered a manufacture.

Magazines are not to be regarded as a manufacture of paper or submitted to a rate of duty as a manufacture.

Do., for all advertisements, on gross receipts. 3 per cent.

Malt is not to be considered a manufacture.

Malt liquors, until April 1, 1864, duty per bbl., containing not more than thirty-one gallons. 60 cents.

Do. do., proved to have been manufactured before Sept. 1, 1862 ..... Free.

Manifest of the cargo of any ship, vessel or steamer, for a foreign port, if the registered tonnage of such ship, vessel or steamer does not exceed three hundred tons, stamp duty $1 00

Do. do., exceeding three hundred tons and not exceeding six hundred tons 3

Do. do., exceeding six hundred tons 5

Manufacturers, under which term is included any person or persons, firms, corporations or companies, who shall manufacture by hand or machinery and offer for sale any goods, wares or merchandise exceeding annually the sum of $1,000, for license 10 00

Manufactures not otherwise specified—

Of bone	3 per cent.	Of jute	3 per cent.
Of brass	3 per cent.	Of lead	3 per cent.
Of bristles	3 per cent.	Of leather	3 per cent.
Of copper	3 per cent.	Of paper	3 per cent.
Of cotton	3 per cent.	Of pottery	3 per cent.
Of flax	3 per cent.	Of silk	3 per cent.
Of glass	3 per cent.	Of silver	3 per cent.
Of gold	3 per cent.	Of steel	3 per cent.
Of gutta percha	3 per cent.	Of tin	3 per cent.
Of hemp	3 per cent.	Of willow	3 per cent.
Of horn	3 per cent.	Of wood	3 per cent.
Of india rubber	3 per cent.	Of wool	3 per cent.
Of iron	3 per cent.	Of worsted	3 per cent.
Of ivory	3 per cent.	Of oth'r mat'ls	3 per cent.

Maps are not to be considered a manufacture.

Marine Insurance Companies, see "Insurance."

Marine protest ..... 25 cents.

Marine engines ..... 3 per cent.

Measurement, certificates of, stamp duties ..... None.

Meats, preserved ..... 5 per cent.

Medicines, one, when the value of the package containing the same shall not exceed, at the retail price or value, the sum of 25 cents ..... 1 cent.

Do., exceeding 25 cents, and not exceeding 50 cents ..... 2 cents.

Do., exceeding 50 cents, and not exceeding 75 cents ..... 3 cents.

Do., exceeding 75 cents, and not exceeding $1 ..... 4 cents.

Do., exceeding $1, for each and every 50 cents, or fractional part thereof over and above $1, an additional ..... 2 cents.

Merchandise, see "Goods."

Metal, yellow sheathing, in rods or sheets ..... 1 per cent.

Milliners, making articles to order as custom work and not for sale generally, shall to the amount of $1,000 be exempt from duty and for any excess beyond the amount of $1,000 shall pay a duty of ..... 1 per cent.

Mineral waters, except sea coal, per ton ..... 3½ cents.

Mineral water, per quart bottle ..... 1 cent.

Do. do., for bottles holding more than a quart. 2 cents.

Morocco, skins, cured, manufactured or finished ..... 4 per cent.

Mortgage of lands, estate or property, real or personal, heritable or movable whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time or previously due and owing or forborne to be paid, being payable; also any conveyance of any lands, estate or property whatsoever, in trust to be sold or otherwise converted into money, which shall be intended only as a security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, or any personal bond given as security for the payment of any definite or certain sum of money exceeding $100 and not exceeding $200 ..... 50 cents.

Do., exceeding $500, and not exceeding $1,000 ..... $1 00

Do., exceeding $1,000, and not exceeding $2,500 ..... 2 00

Do., exceeding $2,500, and not exceeding $5,000 ..... 5 00

Do., exceeding $5,000, and not exceeding $10,000 ..... 10 00

Do., exceeding $10,000, and not exceeding $20,000 ..... 15 00

Do., for every additional $10,000, or fractional part thereof, in excess of $20,000 ..... 10 00

Movements, clock, made to run one day, each. 5 cents.

Do. do., made to run over one day, each ..... 10 cents.

Mustard, ground, per pound ..... 1 cent.

Mustard seed oil, per gallon ..... 2 cents.

Mutual Insurance Companies, see "Insurance."

Nails, cut, per ton $2 00

Naptha, per gallon ..... 10 cents.

Newspapers are not to be regarded as manufacture, or submitted to a rate of duty as a manufacture.

Newspapers, for all advertisements, on gross receipts, see "Advertisements" ..... 3 per ct.

Notarial act, see "Protest."

Note, see "Promissory Note."

Nuts, iron, per ton $2 00

Oil, animal all, pure or adulterated, if not otherwise provided for, per gallon ..... 2 cents.

Do., illuminating, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum or rock oil, and all other bituminous substances used for like purposes, per gallon. 10 cents.

Do., do., do., proved to have been manufactured before Sept. 1, 1862 ..... Free.

Do., lard, pure and unadulterated, if not otherwise provided for, per gallon ..... 2 cents.

Do, linseed do., per gallon ..... 2 cents.

Do., mustard seed, do., per gallon ..... 2 cents.

Do., all vegetable, per gallon ..... 2 cents.

Oils, medicinal, same as "Medicines" ..... 2 cents.

Oils, refined, produced by distillation of coal exclusively, per gallon ..... 3 cents.

Oleic acid, produced in the manufacture of candles and used in the manufacture of soap ..... Free.

Order for the payment of any sum of money drawn upon any bank, trust company, or any person or persons, companies or corporations, at sight or on demand, stamp duty same as "Bill of Exchange."

Oxide of zinc, per 100 pounds ..... 25 cents.

Packet, containing medicines, &c., same as bottles containing the same, the "bottles."

Paints, dry or ground in oil or in paste, with water, not otherwise provided for ..... 5 per ct.

Paints shall not be subject to any additional duty in consequence of being mixed or ground in oil, when the duties upon all the materials so mixed or ground shall have been previously actually paid.

Painters' colors, same as "Paints."

Painters' colors, do ..... 5 per ct.

Pamphlets are not to be regarded as a manufacture or submitted to a rate of duty as a manufacture.

Do., on gross receipts for advertisements ..... 3 per ct.

Paper of all descriptions ..... 3 per ct.

Paraffine oil ..... Exempt.

Parasols of any material ..... 3 per ct.

Passport, on each issued from the office of the Secretary of State $3 00

Do., on each issued by ministers or consuls of the United States 3 00

Passage ticket, by any vessel from a port in the United States to a foreign port of less than $30 ..... 50 cents.

Do., exceeding $30 ..... $1 00

Pasteboard, made of junk, straw or other material ..... 3 per ct.

Patent leather (see "Leather") per square foot. 5 mills.

Pawnbrokers, under which term is included every person whose business or occupation is to take or receive, by way of pledge, pawn or exchange, any goods, wares or merchandise or any kind of personal property whatever, for the repayment or security of money lent thereon, for license $50 00

Pearl barley is not to be considered a manufacture.

Pectoral balsam, same as "Dentifrice."

Pedlers, under which term is included every person who sells, or offers to sell, at retail, goods, wares or other commodities, travelling from place to place, in the street or or through different parts of the country, when travelling with more than two horses, for each license 20 00

Do., do., when travelling with two horses, for each license 15 00

Do., do., when travelling with one horse, for each license 10 00

Do., do., when travelling on foot, for each license 5 00

Do., who sell newspapers, Bibles or religious tracts ..... Exempt.

Do., who sell, or offer to sell, dry goods, foreign or domestic, by one or more original packages or pieces at one time to the same person, for each license 50 00

Do., who peddle jewelry, for each license 25 00

Pensions, applications for, stamp duty, &c. ..... None.

Pepper, ground, and all imitations of, per pound ..... 1 cent.

Perfumery, same as "Medicines."

Petroleum, refined, per gallon ..... 10 cents.

Phial, containing medicines, &c., same as "Bottles," which see.

Photographers, under which term is included every person who makes for sale photographs, ambrotypes or pictures on glass, metal or paper, by the action of light, for each license, when the receipts do not exceed $500 ..... $10 00

Do., do., when the receipts are over $500 and under $1,000, for license 15 00

Do., do., when the receipts are over $1,000, for license 25 00

Physicians, under which term is included every person (except apothecaries) whose business it is to, for fee or reward, prescribe medicine or perform any surgical operation for the cure of any bodily disease or ailing, dentists included, for each license 10 00

Pickles ..... 5 per ct.

Pig iron is not to be considered a manufacture.

Pills, same as "Dentifrice."

Pimento, ground, and all imitation of, per pound ..... 1 cent.

Pins, solid head or other ..... 5 per ct.

Do., solid head or other, in boxes, packets, bundles or other form ..... 5 per ct.

Plaster is not to be considered a manufacture.

Plasters, same as "Dentifrice."

Plate of gold, kept for use, per oz. troy ..... 50 cents.

Plate of silver, do., per oz. troy ..... 3 cents.

Plate of silver, as above, to the extent of 40 ozs. Free.

Plate belonging to religious societies ..... Free.

Plate iron, see "Iron."

Playing cards, see "Cards."

Plug tobacco, see "Tobacco."

Policy of insurance (life), see "Insurance."

Do. (marine or inland), see "Insurance."

Do. (fire), see "Insurance."

Do., of any kind on which there is a premium not exceeding $10, stamp duty ..... 10 cents.

Porter, per barrel of 31 gallons, fractional parts in proportion, see "Malt liquors."

Pot, containing medicine, &c., same as "Bottles."

Pottery ware, if not otherwise specified ..... 3 per ct.

Power of attorney for the sale or transfer of any stock, bonds or scrip, or for the collection of any dividend, or interest thereon, stamp duty ..... 25 cents.

Power of attorney or proxy for voting at any election for officers of any incorporated company or society, except charitable, religious, literary and cemetery societies, stamp duty. 10 cents.

Power of attorney to sell and convey real estate, or to rent or lease the same, or to perform any and all other acts not specified, stamp duty $1 00

Power of attorney to receive or collect rent, stamp duty ..... 25 cents.

Power of attorney for the sale or transfer of any scrip ..... 10 cents.

Power of attorney made in any foreign country, same stamp duty as if made in the United States.

Preparations, medical, same as medicines.

Preparations, of which coffee forms a part, or which are prepared for sale as a substitute for coffee per pound ..... 3 mills.

Preserved fish ..... 5 per ct.

Preserved fruit ..... 5 per ct.

Preserved meats ..... 5 per ct.

Printed books are not regarded as a manufacture, or submitted to a rate of duty as a manufacture.

Do., on all advertisements, on gross receipts for 3 per cent.

Printers' ink is not to be considered a manufacture.

Probate of will, where the estate and effects for or in respect of which such probate applies for shall be sworn or declared not to exceed the value of $2,500 stamp duty ..... 50 cents.

Do. do., to exceed $2,500 and not exceeding $5,000 ..... $1 00

Do. do., to exceed $5,000 and not exceeding $20,000 ..... 2 00

Do. do., to exceed $20,000 and not exceeding $50,000 ..... 5 00

Do. do., to exceed $50,000 and not exceeding $100,000 ..... 10 00

Do., do., exceeding $100,000 and not exceeding $150,000 ..... 20 00

Do. do., for every additional $50,000, or fractional part thereof 10 00

Profits, annual, of every person when exceeding $600, and not exceeding $10,000 on the excess over $600 ..... 3 per ct.

Do., exceeding $10,000, and not exceeding $50,000 on the excess over $600 ..... 5 per ct.

Do., annual, when received by any citizen of the United States residing abroad, and not in employ of the United States, not otherwise provided for ..... 5 per ct.

Promissory note—any paper promising to repay money borrowed, is to be stamped as a "promissory note" on not exceeding $50.

Property, annual income from same as profits.

Property left by legacy, see "Legacies."

Protest of every note, bill of exchange, acceptance, check or draft ..... 25 cents.

Publications, same as "Printed Books."

Railroads—On gross receipts from carrying passengers ..... 3 per ct.

Do., the motive power of which is not steam, on gross receipts from carrying passengers. 1½ per ct.

Railroads—On bonds or other evidences of indebtedness upon which interest is stipulated to be paid, on the amount of interest ..... 3 per ct.

Railroad cars—There shall be deducted from duties assessed upon railroad cars any duties which may have been assessed and paid upon car wheels.

Railroad chairs per ton $2 00

Do. do., where the duty has been paid on the material of which made, only an additional duty, of per ton ..... 60 cents.

Railroad iron, per ton $1 50

Do., rerolled, per ton ..... 75 cents.

Receipt, warehouse, stamp duty ..... 25 cents.

Receipts (other than charter party) for any goods, merchandise or effects to be exported from a port or place in the United States to any foreign port or place, stamp duty ..... 10 cents.

Do., for any goods, merchandise or effects to be carried from one port or place in the United States to any other port or place in the United States, either by land or water, except when carried by any express company or carrier, stamp duty ..... 5 cents.

Receipts of express companies, gross ..... 2 per ct.

Receipts, gross, of ferry boats ..... 1½ per ct.

Rectifiers, under which term is included every person who rectifies, purifies or refines spirituous liquors or wines by any process, or mixes distilled spirit, whiskey, brandy, gin or wine with any other materials for sale under the name