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Poetry.



OH, BE NOT THE FIRST.

Oh! be not the first to discover
A blot on the fame of a friend,
A flaw in the faith of a lover,
Whose heart may prove true to the end.

We none of us know one another,
And lift into error we fall;
Then let us speak well of our brother,
Or speak not about him at all.

A smile or a sigh may awaken
Suspicion most false and untrue;
And thus our belief may be shaken
In hearts that are honest and true.

How often the light smile of gladness
Is worn by the friends that we meet
To cover a soul full of sadness,
Too proud to acknowledge defeat.

How often the sigh of dejection
Is heaved from the hypocrite's breast,
To parody truth and affection,
Or fill a suspicion to rest.

How often the friends we hold dearest,
Their noblest emotions conceal;
And besoms the purest sincerest,
Have secrets they cannot reveal.

Leave base minds to harbor suspicion,
And small ones to trace out defects—
Let ours be a noble ambition,
For base is the mind that suspects.

We none of us know one another,
And lift into error we fall;
Then let us speak well of our brother,
Or speak not about him at all.

From the Philadelphia Press

The State and the Pennsylvania Railroad.

The public mind is being educated by the official report upon the State finances is a conclusive evidence that our Commonwealth is in a fair way to be relieved from the incubus of State debt. Every successive year's addition to the sinking fund account goes to vindicate more clearly than ever the wisdom of the legislative policy which carried through the sale of the public improvements.—That measure encountered very serious opposition, as public sentiment throughout the State was radically divided, but at present law or none question its wisdom.

At the period when the charter for the Pennsylvania Railroad Company was under discussion in the State Legislature, it was feared that the Main Line of State Canals would suffer serious competition, and this fear was potential enough to induce the Legislature to insert a provision in the act of incorporation, taxing all freight passed over the new line. Even then there was an intelligent minority in both branches of the Legislature, who doubted the necessity of imposing trammels upon a noble enterprise, which had for its prime object the direct development of the State's resources.—The then heavy indebtedness of the Commonwealth, and the generally entertained, though erroneous, apprehension of a serious diminution of the annual revenue, barely sufficient at that time to cover the governmental expenses and the annual interest, lent some color of plausibility, and of justification, to the policy then determined upon. But the reasons which operated at that period, ceased to have any vital force from the date of the sale of the public works. So soon as the State ceased to own them, there could be no longer any competition, and as a matter of course, no reasonable plea whatever existed for the continuance of a tax made under a state of circumstances which had ceased to exist.

As additional confirmation of the justice of repealing the tax, it is only necessary to appeal to the testimony of his Excellency Gov. Packer, who, in his last annual message, says, "That during the past three years the State has not only met all her ordinary liabilities, including the expenses of government and the interest on her public debt, but has diminished her actual indebtedness the sum of \$2,226,882.15." It also shows that there was an available balance in the Treasury, on the 1st day of December, 1859, of \$681,433.08. His Excellency still further states, "That for the past three years the tax on real and personal estate has been but 24 mills on the dollar; that for the past two years and six months the State has received no part of the tax on tonnage due from the Pennsylvania Railroad Company; and that since July, 1859, the interest on the bonds held by the State against the Sanbury and Erie Railroad Company has remained due and unpaid," and congratulates the Legislature on the fact that, "without the aid of these important sources of revenue, so great a retraction in the public debt has been accomplished in comparatively so short a period."

From these statements, it is evident that our Commonwealth is financially in a better position than she has been for many years, and that there is no good ground whatever for continuing the burden of the tonnage tax upon the people who use the Pennsylvania Railroad. It is well to bear in mind, in the examination of these satisfactory facts, that the Main Line of State improvements, previous to the transfer, never produced a dollar of net revenue, whereas they now figure, in the data we have quoted from the Governor's message, as contributing a direct annual interest from their sale to the Pennsylvania Railroad of \$375,000.

The general argument against all legislation calculated to act injuriously upon the interests of citizens is well known, and its justice so univer-

sally recognized, that it scarcely needs reiteration. It is the universal law of trade that the consumer, at last, must pay the charges levied upon the goods he consumes. In the present case, there is a double imposition, because the farmers and manufacturers of the State are taxed upon all the produce and manufactured goods they send over the line to market, and are compelled to pay a second tax again upon the return of the various articles for which they have made exchange at the commercial centres of the seaboard. This necessarily discourages industry, and retards the development of the internal wealth and resources of the State.

Viewed in the light of State policy, Pennsylvania is placed in the attitude of imposing a regulation upon commerce, in contravention of the spirit, if not the letter, of the Federal Constitution, by assailing an impost on all goods and products of other States east and west passing over the Pennsylvania road, and in every State in which they are consumed. Even if this legislation be constitutional, its expediency and justice are palpably transparent. It is the imposition of a tribute, calculated to provoke retaliation, and to destroy the kindly relations which should ever subsist between equal members of a great Confederacy.

In the present application of the Pennsylvania Railroad there is, however, involved a question of equity, which is certainly entitled to more than ordinary weight. When the act for the sale of the Main Line was passed, it was expressly stipulated in that law that, in case the Pennsylvania Railroad Company should become the purchaser, they should, under certain contingencies, be forever discharged from the tonnage tax and all other taxes, with certain specified exceptions. The Supreme Court decided, subsequently, that the grant was too broad, as it deprived the State forever the right of imposing upon the property of the company the same taxes levied upon the property of citizens.—The company purchased the works under this implied obligation on the part of the State. The company have not now asked to be exempt in any way from the imposition of such taxes on their property and franchises as will place their works upon an equality with similar improvements. In fact they now actually pay in ordinary State taxes the sum of \$80,000 a year, or \$5,000 annually more than the interest at five per cent. of \$1,500,000, the payment of which principal, under the terms of the law determining the sale of the Main Line, was to forever release the company from liability for any taxes whatever for State purposes.

Common fairness would demand that the original intent and purpose of the Legislature of 1857 should now be faithfully carried out by the removal of the tonnage tax.

Yet apart from these considerations, which are enough to justify the repeal of the tax unaccompanied with any conditions, there are reasons furnished in the bill, now before the Legislature, which place the subject in a still more favorable light. The company ask simply what is just and reasonable, and what the State faith is already pledged in honor to confirm.

By the terms of the present bill, the company agree to pay the State on account of their purchase of the Main Line the sum of \$460,000 annually, in lieu of the original sum of \$100,000, as settled upon by the act authorizing the sale. By this means, the whole amount of principal and interest, due upon the purchase, will be extinguished by the 31st July, 1860, thus voluntarily anticipating the payment of \$4,300,000, which would be still outstanding at the period named, if only the original terms of the agreement were carried out.

They also agree, under heavy penalties for non-fulfillment of the engagement, to reduce the rates of local freights by deducting therefrom the amount now chargeable for tonnage tax. And to prevent the possibility of any misunderstanding in regard to the legislation asked, the bill contains the following honorable and clear provision:

"Further, The Pennsylvania Railroad Company shall not at any time charge or collect rates on any description of freights from any Eastern or seaboard cities to Pittsburgh higher than the gross rates charged or collected from same points to any point west of Pittsburgh. Nor shall the said Pennsylvania Railroad Company at any time charge or collect rates on any description of freights from Pittsburgh to Philadelphia, Baltimore, New York, or other seaboard cities higher than the gross rates that may be charged from any point west of Pittsburgh to the same points on the same description of property. The local rates from Pittsburgh or Philadelphia to stations on the line of the Pennsylvania Railroad shall at no time exceed the gross rates charged through between Philadelphia and Pittsburgh; nor shall local rates between any two stations on the road between Philadelphia and Pittsburgh exceed the through rates as made from time to time under the provisions of this act nor shall the rates charged to any local points exceed those charged to any point of greater distance in the same direction from the place of shipment."

This provision effectually disarms any opposition that could be reasonably urged against the bill, on the ground of its possibly acting partially for the interests of any portion of the State. So just and fair is it that the Board of Trade of Pittsburgh, who have hitherto been adverse to the policy, have now given to the measure the strength of their moral support. Gov. Johnson, of Pennsylvania, was chairman of the committee to whom the subject of the bill was referred, and the favorable report of the committee, who are the most prominent men in the business circles of Pittsburgh, was endorsed unanimously by the Board at a very full meeting.

The company further agree to settle the controversy now pending between them and the State, by advancing the whole sum in dispute, being the amount of tax accrued since August, 1857, to nine railroads of the interior, now in an unfinished condition, but which, under the stimulus of aid thus guaranteed, must become profitable to the counties through which they pass, and thus contribute largely to the income of the State by becoming tax paying enterprises.

These considerations entitle the bill proposed to the candid, impartial judgment of all parties. We regard the proposition as fair and equitable alike to the State and to the company. The whole temper of the times is against all unjust discriminations calculated to disturb the free movement of

commerce. To continue the tax is to offer a premium to the rival railway lines of neighboring States, which directly compete with our own. It is to simply burden Pennsylvania for the direct benefit of her competitors. Such a policy is utterly at variance with sound political economy, with common justice, and with every sentiment of State pride.

Doesticks Hears from Damphool.

My mind is much relieved. I have heard from Damphool—from the original Damphool, of whom I have for some time past lost track. I have had my fears that he had been elected President, and was the individual who had been boss of the country at Washington under the name of James Buchanan. James has done so many things to warrant the belief that he is my old friend under an assumed name, that I often trembled in my editorial boots at the thought that I had been instrumental in bringing him before the people. I cannot say that James himself has done so much of anything to relieve himself from suspicion, but I have had a heavy load taken from my mind by the receipt of a document which sets the whole matter at rest. James Buchanan is not Damphool, that is, not the Damphool; he has, I have no doubt, been nearly related to the family, and doubtless could "read his title clear" back to the great progenitor of all Damphools, a gentleman of the name, I think, of Adam, who lived in the town of Paradise, county and State to the deponent unknown.

But the great Damphool is in Charleston, South Carolina. He is a soldier there; he is serving in the trenches, or the batteries, or whatever other place South Carolina puts her chosen sons. He has many relatives there, in fact I believe that every man in South Carolina is connected with the Damphool family by blood or marriage. However, I will let the letter of my friend tell his story:

"CHARLESTON, Jan. 20, 1861.
"MY DEAR OLD DOESTICKS:—Did you think I was lost? Did you think I was played out? Had you any wild idea that I was gone where gulls wait? I don't suppose you'd have fretted much about it, for there are plenty of us left. The Damphools are well represented in the country; no danger that the race will speedily become extinct. But here I am, serving South Carolina, and getting ready to fight my old Uncle Sam, or any other man. South Carolina is all right; South Carolina can whip Uncle Sam; she isn't afraid to try England single handed; in fact, there is no doubt that, if she thought proper, she could manage Russia with her artillery, and flax out Austria with her dragons, at the same time that her infantry were giving France and England a co-partnership drubbing.

"As for you Northerners, why, you don't know what we intend to do; but I've no objection to telling you so much of our plans as will give you a slight insight into our intentions.—After we have taken possession of Washington, and buried the batch of Wide Awakes we shall have to slaughter there, then we shall step along to Baltimore and Philadelphia, and take those little places. When we have burned the pile of Wide Awakes and Republicans that we shall kill there, we shall run to New York and help ourselves to some sweetmeats.

"We shan't burn much of the town, as a good many of us think of remaining there and making it our residence during the yellow fever season at the South. Pickens has promised me my choice of mansions in Fifth avenue, in consideration of certain services I have rendered. Pickens asked my advice about how to dispose of the Wide Awakes we shall have to put to sleep and the Republicans we will have to kill. Pickens has resolved to make pretty clean work with all you Northerners. We shall kill about 40,000 men the first day; and as our men will most likely be tired out with their day's business, they won't want to go to work to bury you all, and I'm afraid that to burn such a large pile of you would make the air unpleasant to the ladies. So I proposed to Pickens to have a lot of ships ready, pile our dead enemies aboard, take them out about twenty-five miles to sea, and sink them. Pickens liked the notion; and, in return for my ingenious proposal, he has promised me the choice of houses in the city. I haven't exactly decided about it yet; but I shall do so to-night. Most of our other fellows have already selected their houses, and Pickens's private secretaries are making out the deeds.

"There is a good deal of gambling done among the chaps for these fine pieces of eligible property. I know one fellow—Baplin by name—who had a deed of the house built by Sara-parilla Townsend, on the Fifth avenue; he was playing poker last night; it was a big game; all the fellows were rich, and things were lively. The game not exciting, Baplin had three kings and a pair of aces, he got wild, and offered to bet anything and everything; one of the table, to whom Pickens had apportioned the Penninsia property on Madison Square, put that property up; Squiggs bet Tiffany's establishment; Jenker bet the Astor House. This was just what Baplin wanted; he had been lucky the day before, and a pocket full of New York deeds, so he went in strong; he bet the Custom House and eight fine residences in West Fourteenth street better; Jenker came to time, and put up Bell & Black's jewelry concern, and three wholesale dry goods houses in Warren street; Squiggs matched it with Stuart's steam candy establishment, the Herald office, and a couple of schooners, then he went up the St. Nicholas hotel better. Baplin came up with Gunther's great turk house, and four large jewelry concerns in Maiden Lane; Jenker replied with the Atlantic dock property and the Third avenue railroad, and wanted to go Tyng's church, the Chemical Bank and the Union ferry better, but here Baplin said he was broke, and demanded a sight for his pile. He had it, and that's all the good it did him. His kings

and aces were nowhere, for Jenker had a 'flush,' and little Squiggs raked the pot with four nine-spots.

"Such scenes are common. I dare say the whole of Manhattan Island has changed hands a dozen times over. Pickens deeds are considered perfectly good and sound.

"I have not gambled much in that sort of property; but, as we have concluded to save all the women, I have speculated some in pretty girls. I have already won forty-nine girls under sixteen, and eighty-three young ladies under twenty-two—half of them blondes, half brunettes, all to be plump, have fine teeth, and to be good singers; I am fond of music; these are all to be delivered to me on or before the 7th of March.

"We are going to take some of your prominent Abolitionists and anti-Southern men alive, and have a little fun with them afterwards; Pickens, when he found he was getting short of money, sold 'privileges of slaughter' at a large premium—these are orders entitling the holder to certain of the prisoners, to dispose of as he shall choose. These orders are also gambled for very extensively. The 'privilege of slaughter' bearing Greeley's name was sold, originally, for \$400, and was afterward lost in a lecture, then lost again in poker, being won by a fellow on three queens, who holds the order now. He says he is going to skin Greeley alive in front of the City Hall, on some Sunday morning in March. Bet's are made that Greeley dies before he's half skinned; but the fellow who owns him—who has a great deal of practice—says he can skin him so expeditiously that Horace will hold out and holler to the last shriek of hide.

"Beecher was won by a man who swore he'd drown him like a dog; this fellow, however, bit him on a horse race, and Henry Ward was saved from a watery grave by an Alabamian, who has invited all his friends to see him burn Beecher alive, amid the ruins of Plymouth Church.

"You see, old Doesticks, we've got things all fixed. The privilege of killing you was sold to a Georgian, who said he was going to eat your heart out and give it to his cat; however, I coaxed him to play a social game of euchre, and won you on a 'one hand'; you are now mine, and I don't think I'll kill you for old time's sake.

"When our army gets up into the New England States we shall make a clean sweep; kill everybody. We have contracted with a Bell-Ereterite Yankee to bury the folks, he's going to use 'em for manure, and is bound by his contract to put them three feet under. So you perceive that Pickens and the rest of us have got the programme all made out.

"Yours, etc., as of old,
"A DAMPHOOL."

Besides this letter, there was, in the same envelope, another, written in pencil, which ran as follows:

"DEAR DOESTICKS:—The other letter was written for the committee to see; this is for your private eye:

"I want to get away; I want to come to New York; I have been pressed into this service; I've got the rheumatism sleeping out of doors; my back aches from the musket drill, and my feet are blistered from constant marching. Can't you do something for me? I haven't got 'nary red,' Pickens 'assessed' it all out of me, and all the rest of us. Try and help me, there's a dear old boy.

DAMPHOOL.

I have no reason to doubt the authenticity of the first one of my letters. It was evidently written by the original South Carolina Damphool. I have my doubts about the last one, as I don't believe my Damphool would want to leave the South; that's the very place for him, all his friends are there, and there should be reunion in the midst thereof. If I hear more, I will communicate.

Skeptically, DOESTICKS, P. B.

GEN. JOSEPH LANE.—Joe Lane wrote a letter to his wife, giving his views of the state of the Union. Here is the letter as reported for the Kanakoo Gazette:

No orisene, Jan. 10, 1861.

Dear Gane, I write to tell you that I have dissolved, in common with the South. We are afraid of James Buchanan, he is 2 korrupt for us, & we have resolved to thro him on the tender Mercy of the North. I can't tell when I will see you, the Contry needs my service, and I won't give her up. U rite, set the cow and get some money, fur I expect a office now.
Your husband, JO LANE.

THE CHALLENGE.—A Judge being challenged by a General, the following dialogue ensued:

General.—Did you receive my note, sir?
Judge.—Yes, sir.
General.—Well, do you intend to fight me?
Judge.—No, sir.
General.—Then, sir, I consider you a pitiful coward.
Judge.—Right, sir, you know that very well, or you never would have challenged me."

Approves of drizzly weather and maddy feet:

"That maddy day I wat ber,
When she tripped along the street,
And, with erinoline ball lifted,
Showed a dainty pair of feet."

A crusty old bachelor suggests that 'dainty,' in the last line, should be 'dirty'—the old reprobate.

How pleasant it would be to have something like the following over one's grave:
Under this obpyss
Smashed by a high press
Of steam, Lies,
Too fondly I trusted,
To a boat that busted
And blew me sky high.

An Act for the Commutation of the Tonnage Tax.

The following is the bill passed by the House, and now before the Senate:

WHEREAS, By a provision of the Act to incorporate the Pennsylvania Railroad Company approved the 13th of April, eighteen hundred and forty-eight, a tax or duty was imposed on all tonnage loaded or received at Harrisburg, Pittsburgh, and intermediate points, and carried or conveyed on the Railroad of said company more than twenty miles, which said tax was intended to compensate for any probable diminution to the receipts of the Main Line of the Public Works, (then owned by the State) by reason of the construction and operation of the said Railroad.

And whereas, It was provided in the third section of the Act for the sale of the Main Line of the Public Works, approved the sixteenth day of May, eighteen hundred and fifty seven, that if the Pennsylvania Railroad Company should become the purchaser of the said works, the said company, in addition to the sum of seven millions five hundred thousand dollars (\$7,500,000) the price limited by the said Act should pay the sum of one million five hundred thousand dollars (1,500,000) in five per cent. bonds of the company, and thereupon the said company, and the Harrisburg, Portsmouth, Mount Joy and Lancaster Railroad Company should, in consideration thereof, be discharged by the Commonwealth forever from the payment of all taxes upon tonnage or freight carried over said Railroads, and the said Pennsylvania Railroad Company should be released from the payment of all other taxes or duties on its capital stock, bonis dividends or property.

And whereas, It was subsequently decided by the Supreme Court of this Commonwealth, that while the Legislature had full authority to repeal the provisions of the said Acts, by which the said tonnage tax was imposed, yet, inasmuch as part of the said last mentioned section in the Act for the sale of the Main Line placed all the property of the said company beyond the reach of the taxing power, it was, therefore, to that extent, unconstitutional and void.

And whereas, It was the clear intention of the Legislature, by the said Act for the sale of the Main Line, in case the said Pennsylvania Railroad Company should become the purchaser of the same, to exonerate and release the said company from further liability for the payment of said tonnage tax, and for the additional consideration therein named, all other taxes; and as the said tonnage tax now falls indirectly on flour, grain, cattle, iron, minerals and other domestic products, transported on one line of improvements, while similar products, transported on other lines, are exempt from the same; and as the reason for the imposition thereof ceased to exist on the sale of the works it was intended to protect, the right of the State any longer to demand the payment of the said tax is denied, and said demand has led to litigation between the State and the company, and will probably involve the parties in litigation with citizens of other States, to the injury of our internal trade and commerce, which it is the duty of the government to encourage and protect, by all lawful means.

And whereas, The said company has proposed a compromise and final settlement of the question, by paying into the Treasury, in commutation of the said tonnage tax and in discharge thereof, such additional sum semi-annually, over and above the instalments of principal and the interest on its debt to the State, as may be required to make said payment amount to four hundred and sixty thousand dollars (\$460,000), annually, until the year 1890, at which time the entire balance of the principal and interest shall be paid in full, and by paying, also, in addition to the said semi-annual instalments, all other taxes on their property to which they may hereafter be liable under the general revenue laws of the State, and agree to make reductions for transportation of local trade, as hereinafter provided and to aid, also, in the construction of certain lateral railroads, the completion of which is essential as a means of facilitating the settlement and improvement of valuable districts of the Commonwealth yet undeveloped.

And whereas, In the opinion of this Legislature, it is expedient to accept the said proposition, and to relieve all agricultural, mineral and industrial products, and other property passing over any railroad, canal or slackwater navigation in this Commonwealth, from the payment of tonnage tax or duty to the State; therefore

SEC. 1. Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania, in General Assembly met, and it is hereby enacted by the authority of the same, That if a majority of the Directors of the Pennsylvania Railroad Company, who, for the purposes of this act are hereby vested with all needful authority, shall at a meeting called for the purpose, resolve to accept the provisions of this Act, and shall authorize the execution of a written contract under its corporate seal with the Commonwealth of Pennsylvania, to pay into the State Treasury on account of its indebtedness to the Commonwealth, by reason of the purchase of the Main Line of the Public Works, on the thirty-first days of January and July in every year, until the thirty-first day of July, eighteen hundred and ninety, inclusive, such sum, in addition to the interest on its bonds owned by the State, and in addition to its annual liability to the State on account of purchase money for said time of improvement, as will increase each semi-annual payment on account of said debt and interest to the sum of two hundred and thirty thousand dollars, (230,000) and the aggregate of all such payments to the sum of thirteen millions five hundred and seventy thousand dollars, (\$13,570,000) and shall agree to pay, on the said thirty-first day of July, eighteen hundred and ninety, into the Treasury, the balance then unpaid of the principal and interest of said bonds, and shall further agree to reduce its local charge for transportation of grain, flour, cattle, iron, minerals and other property, as hereinafter provided; and if the said company shall, in the manner aforesaid, on or before the first day of July next, make and enter into with the Commonwealth of Pennsylvania a written contract to that effect, and shall on or before said day deliver the same in the office of the Auditor General, then and in such case, and in consideration thereof, the Commonwealth of Pennsylvania shall not at any time hereafter lay, impose, levy or collect any tax or duty upon, or in respect to freight or tonnage passing over the said Pennsylvania Railroad or the Harrisburg, Portsmouth, Mount Joy and Lancaster Railroad, or any part of them, or either of them, unless a like tax shall at the same time be imposed, laid or levied upon all other railroads or railroad companies of this Commonwealth; and all laws imposing taxes or duties on freight or tonnage upon the railroads, canals and slackwater navigation companies, for the use of the Commonwealth, be and they are hereby repealed, and no further or other proceedings shall be had or taken on the part of the Commonwealth to enforce the collection of any tax or duty, or obligation given therefor, or judgment recovered, or obtained in pursuance of any existing laws on tonnage carried or conveyed on the railroad of said Pennsylvania Railroad Company, or on that of any other company incorporated by this State, and the said companies shall be by the proper officers of the Commonwealth, exonerated, released and relieved from every lien and liability to the State on account thereof.

SEC. 2. That from and after the passage of this Act, all railroad, canal and slackwater navigation companies incorporated by this State, and liable for the payment of taxes on duties on tonnage, imposed by any laws heretofore enacted, shall make a reduction of their charges for transportation on their local freights, as fixed by their respective toll sheets, on the first day of February, one thousand, eight hundred and sixty-one, equal to the full amount of the tax or duty chargeable upon such freight or tonnage by the laws aforesaid; the present winter rates between first day of December and the first day of May, shall be considered as fixed at 90 cents per hundred lbs. for first class, 75 cents per hundred lbs. for second class, 60 cents per hundred lbs. for third class, and 40 cents per hundred lbs. for fourth class. Summer rates between the first day of May and first day of December in each year, shall be 75 cents per 100 lbs. for first class, 60 cents per 100 lbs. for second class, 50 cents per 100 lbs. for third class, and 40 cents per 100 lbs. for fourth class. All trade carried between Philadelphia and Pittsburgh, and a failure on the part of either of said Companies to make such reduction, shall render the Company so neglecting liable to the Commonwealth for double the amount of the tonnage tax heretofore chargeable against them upon trade; and every such Company shall, within thirty days after the passage of this Act, under a like penalty, file in the office of the Auditor General, under the oath of the President or other proper officer, a toll-sheet of their rates of charges for transportation of local freights, upon the first day of February, one thousand eight hundred and sixty-one, accompanied by a statement of the reduction to be made in pursuance of this Act, and the said rates as so reduced shall be the highest rates that are to be charged for the transportation of such freight and tonnage by any Company accepting the provisions of this Act; Further, the Pennsylvania Railroad Company shall not at any time charge or collect on any description of freights from any eastern or seaboard cities to Pittsburgh, higher than the gross rates charged or collected by the same route from same points to any point west of Pittsburgh; nor shall the said Pennsylvania Railroad Company charge or collect rates on any description of freights from Pittsburgh to Philadelphia, Baltimore, New York or other seaboard cities, higher than the gross rates that may be charged by the same route from any point west of Pittsburgh to the same points on the same description of property. The local rates from Pittsburgh or Philadelphia to stations on the line of the Pennsylvania Railroad shall at no time exceed the gross rates charged through between Philadelphia and Pittsburgh; nor shall local rates between any two stations on the road between Philadelphia and Pittsburgh exceed the through rates as made from time to time under the provisions of this Act, nor shall the rates charged to any local point exceed those charged to any point of greater distance in the same direction from the place of shipment; And further, all shippers of wearers products, under through bills of lading, from any point west of Pittsburgh, to the seaboard cities, shall have the privilege of disposing of their property at Pittsburgh, by giving timely notice, before its arrival at that point, to the transfer agents of the Pennsylvania Railroad Company, and by delivering up their through bills of lading, thus releasing the Pennsylvania Railroad Company from all liability on account thereof. If the property is not sold at Pittsburgh, the owner, consignee or shipper of said property shall have the right to deliver the same to the transfer agency of the Pennsylvania Railroad Company at Pittsburgh, and forward the same within ten days after its arrival at Pittsburgh, under the conditions and rates of the original through bill of lading.

SEC. 3. That the Pennsylvania Railroad Company shall be liable to taxation for all State purposes, and the said Company shall pay the same rate of taxation which is now or may hereafter be imposed by any general