Concluded from last week.

one thousand dollars or less, fifty cents. 50

Where the money ultimately recoverable thereupon exceeds one thousand dollars, for every additional one thousand dollars or fractional part thereof in excess of one thousand dollars, fifty cents. 50

Bond for the due execution or performance of the duties of any office, one dollar. 1 00

Bond of any description, other than such as may be required in legal proceedings, or used in connexion with mortgage deeds, and not otherwise charged in this schedule, twenty five cents. 50

Certificate of stock in any incorporated company twenty-five cents. 25

Certificate of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company, if for a sum not less than ten dollars and not exceeding fifty dollars, ten cents. 10

Exceeding fifty dollars and not exceeding one thousand dollars, twenty-five cents. 25

Exceeding one thousand dollars, for every additional one thousand dollars, or fractional part thereof, twenty-five cents. 25

Certificate.—Any certificate of damage, or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such, twenty-five cents. 25

Certificate of deposite of any sum of money in any bank or trust company, or with any banker or person acting as such— 1

If for a sum not exceeding one hundred dollars, two cents. 2

For a sum exceeding one hundred dollars, five cents. 5

Certificate of any other description than those specified, five cents. 5

Charter-Party.—Contract or agreement for the charter of any ship or vessel, or steamer, or any letter, memorandum, or other writing between the captain, master or owner, or person acting as agent of any ship or vessel, or steamer, and any other person or persons for or relating to the charter of such ship or vessel, or steamer, or any renewal or transfer thereof, if the registered tonnage of such ship or vessel, or steamer, does not exceed one hundred and fifty tons, one dollar. 1 00

Exceeding one hundred and fifty tons, and not exceeding three hundred tons, three dollars. 3 00

Exceeding three hundred tons, and not exceeding six hundred tons, five dollars. 5 00

exceeding six hundred tons, ten dollars. 10 00

Contract.—Broker's 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, for each note or memorandum of sale, ten cents. 10

Conveyance.—Deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in the purchaser or purchasers, or any other person or persons by his, her, or their direction, when the consideration or value does not exceed five hundred dollars, fifty cents. 50

When the consideration exceeds five hundred dollars, and does not exceed one thousand dollars, one dollar. 1 00

And for every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars, fifty cents. 50

Entry of any goods, wares, or merchandise at any custom house, either for consumption or warehousing, not exceeding one hundred dollars in value, twenty-five cents. 25

Exceeding one hundred dollars, and not exceeding five hundred dollars in value, fifty cents. 50

Exceeding five hundred dollars in value, one dollar. 1 00

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

Gaugers' returns, if for a quantity not exceeding five hundred gallons gross, ten cents. 10

Exceeding five hundred gallons gross, twenty-five cents. 25

Insurance (life.)—Policy of insurance, or other instrument, by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives:

When the amount insured shall not exceed one thousand dollars, twenty-five cents. 25

Exceeding one thousand and not exceeding five thousand dollars, fifty cents. 50

Exceeding five thousand dollars, one dollar. 1 00

Insurance, (marine, inland, and fire) —Each policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon properties of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company or its agents, or by any other company or person, the premium upon which does not exceed ten dollars, ten cents. 10

Exceeding ten and not exceeding fifty dollars, twenty-five cents. 25

Exceeding fifty dollars, fifty cents 50

Lease, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof, where the rent or rental value is three hundred per annum or less, fifty cents. 50

Where the rent or rental value exceeds the sum of three hundred dollars per annum, for each additional two hundred dollars, or fractional part thereof in excess of three hundred dollars, fifty cents. 50

Manifest for custom-house entry or clearance 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, one dollar. 1 00

Exceeding three hundred tons, and not exceeding six hundred tons, three dollars. 3 00

Exceeding six hundred tons, five dollars. 5 00

Measurer's returns, if for a quantity not exceeding one thousand bushels, ten cents. 10

Exceeding one thousand bushels, twenty-five cents. 25

Mortgage of lands, estate, or property, real or personal, heritable or movable whatsoever, where the same shall be made as security for the payment of any definite and certain sum of money lent at the time or previously due and owing or forbearance 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 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 one hundred dollars, and not exceeding five hundred dollars, fifty cents. 50

Exceeding five hundred dollars, and not exceeding one thousand dollars, one dollar. 1 00

And for every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars, fifty cents. 50

Provided, That upon each and every assignment or transfer of a mortgage, lease, or policy of insurance, or the renewal or continuance of any agreement, contract or charter, by letter or otherwise, a stamp duty shall be required and paid equal to that imposed on the original instrument.

Passage ticket, by any vessel from a port in the United States to a foreign port, not exceeding thirty five dollars, five cents. 5

Exceeding thirty-five dollars and not exceeding fifty dollars, one dollar. 1 00

And for every additional fifty dollars, or fractional part thereof, in excess of fifty dollars, one dollar. 1 00

Power of attorney for the sale or transfer of any stock, bonds, or scrip, or for the collection of any dividends or interest thereon twenty-five cents. 25

Power of attorney or proxy for voting at any election for officers of any incorporated company or society, except religious, charitable, or literary societies, or public cemeteries, ten cents. 10

Power of attorney to receive or collect rent twenty-five cents. 25

Power of attorney to sell or convey real estate, or to rent or lease the same, one dollar. 1 00

Power of attorney for any other purpose, fifty cents. 50

Probate of wills or letters of administration; where the estate and effects for or in respect of which such probate or letters of administration applied for shall be sworn or declared not to exceed the value of two thousand dollars, one dollar. 1 00

Exceeding two thousand dollars, for every additional thousand dollars, or fractional part thereof, in excess of two thousand dollars, fifty cents. 50

Protest—Upon the protest of every note, bill of exchange, acceptance, check or draft, or any marine protest, whether protested by a notary public or by any other officer who may be authorized by the law of any State or States to make such protest, twenty-five cents. 25

Receipts for the pay of any sum of money, or for the payment of any debt due, exceeding twenty dollars, not being for the satisfaction of any mortgage or judgment or decree of any court, and a receipt for the delivery of any property, two cents. 2

Warehouse receipt for property, goods, wares, or merchandise, not otherwise provided for, in any public or private warehouse, when the property of goods so deposited or stored shall not exceed in value five hundred dollars, ten cents. 10

Exceeding in value five hundred dollars and not exceeding one thousand dollars, twenty cents. 20

Exceeding in value one thousand dollars, for every additional one thousand dollars, ten cents. 10

Warehouse receipt for any goods, merchandise, or property of any kind, not otherwise provided for, held on storage in any public or private warehouse or yard, twenty-five cents. 25

Weighers' returns, if for a weight not exceeding five thousand pounds ten cents. 10

Exceeding five thousand pounds, twenty-five cents. 25

Legal Documents:

Writ, or other original process by which any suit is commenced in any court of record, either by law or equity, fifty cents. 50

Where the amount claimed in a writ, issued by a court not of record, is one hundred dollars or over, fifty cents. 50

Upon every confession of judgment, or cognovit, for one hundred dollars or over, (excepting those cases where the tax for the writ of a commencement of suit has been paid,) fifty cents. 50

Writs or other process on appeals from justices' courts or other courts of inferior jurisdiction to a court of record, fifty cents. 50

Warrant of distress, when the amount of rent claimed does not exceed one hundred dollars, twenty-five cents. 25

When the amount claimed exceeds one hundred dollars, fifty cents. 50

Provided, That no writ, summons, or other process issued by and returnable to a justice of the peace, except as hereinbefore provided, or by any police or municipal court having no larger jurisdiction as to the amount of damages it may render than a justice of the peace [peace] in the same State, or issued in any criminal or other suits commenced by the United States or any State, shall be subject to the payment of stamp duties: And be it further, That the stamp duties imposed by the foregoing Schedule B on manifests, bills of lading, and passage tickets, shall not apply to steamboats or other vessels plying between ports of the United States and ports in British North America.

Affidavits in suits or legal proceedings shall be exempt for stamp duty.

Schedule C.

MEDICINES OR PREPARATIONS.

For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any pills, powders, tinctures, torches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions whatsoever, made and sold, or exposed for consumption and sale, by any person or persons whatever, wherein the person making or preparing the same does, or claims to have, any private formula or nostrum secret or art for the making or preparing the same, or has, or claims to have any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any patent, or held out or recommended to the public by the makers, venders, or proprietors thereof as proprietary medicines, or as a remedy for any disease, disorder, or affliction whatsoever affecting the human or animal body, as follows: Where such packet, box, bottle, pot, phial or other enclosure, with its contents, shall not exceed, at retail price, or value, the sum of twenty five cents, one cent. 1

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and not exceed the retail price or value of fifty cents, two cents. 2

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents. 3

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents. 4

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents. 2

PERFUMERY, COSMETICS PHOTOGRAPHS, WATCHES, AND CARDS.

For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any essence, extract, toilet water, cosmetic, hair oil, pomade, hair-dressing, hair restorative, hair dye, tooth wash, dentrifice, tooth-paste, aromatic calleus, or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called, known, or distinguished, used or applied, or to be used or applied as perfumes or applications to the hair, mouth, or skin, made, prepared, and sold or removed for consumption and sale in the United States, where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents, one cent. 1

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents, two cents. 2

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents. 3

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents. 4

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents. 2

Friction matches, or lucifer matches, or other articles made in part of wood, and used for like purposes, in parcels or packages containing one hundred matches or less for each parcel or package, one cent. 1

Which in parcels or packages containing more than one hundred and not more than two hundred matches, for each parcel or package, two cents. 2

And for every additional one hundred matches or fractional part thereof, one cent. 1

For all cigar lights and wax tapers, double the rates herein imposed upon friction or lucifer matches: *Provided*, That the stamp duties herein provided for on friction or lucifer matches made in part of wood, or cigar lights or wax tapers, shall not be imposed until the first day of September, eighteen hundred and sixty-four; but until that time the tax shall be assessed and collected as heretofore, and on and after said first day of September every package or parcel sold by any person, firm, company, or corporation, shall be stamped as herein required.

Photographs, ambrotypes, daguerreotypes, or any pictures, except as hereinbefore provided, upon each and every picture of which the retail price shall not exceed twenty-five cents, two cents. 2

Exceeding the retail price of twenty-five cents, and not exceeding the sum of fifty cents, three cents. 3

Exceeding the retail price of fifty cents, and not exceeding one dollar, five cents. 5

Exceeding the retail price of one dollar for every additional dollar or fractional part thereof, five cents. 5

Playing Cards.—For and upon every pack of whatever number, when the retail price per pack does not exceed eighteen cents, two cents. 2

Exceeding the retail price of eighteen cents, and not exceeding twenty-five cents per pack, four cents. 4

Exceeding the retail price of twenty-five cents, and not exceeding fifty cents per pack, ten cents. 10

Exceeding the retail price of fifty cents, and not exceeding one dollar per pack, fifteen cents. 15

Exceeding the retail price of one dollar, for every additional fifty cents, or fractional part thereof, in excess of one dollar five cents. 5

ALLOWANCE AND DRAWBACK.

Sec. 171. And be it further enacted, That from and after the date on which this act takes effect there shall be no allowance or drawback on all articles on which any internal duty or tax shall have been paid, except rum or unmanufactured cotton, refined coal oil, naphtha, benzine or benzole, distilled spirits, manufactured tobacco, snuff, and cigars of all descriptions, equal in amount to the duty or tax paid thereon, and no more, when exported, the evidence that any such duty or tax has been paid to be furnished to the satisfaction of the Commissioner of Internal Revenue by such persons or persons as shall claim the allowance or drawback, and the amount to be ascertained under such regulations as shall from time to time be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, and to cause shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: *Provided*, That no allowance or drawback shall be made or had for any amount claimed or less than ten dollars, any thing in this act to the contrary notwithstanding: And provided, further, That any certificate of drawback for goods exported, issued in pursuance of the provisions of law, may, under such regulations as may be prescribed by the Secretary of the Treasury, be received by the collector or his deputy in payment of duties under this act. And the Secretary of the Treasury may make such regulations with regards to the form of said certificates and the issuing thereof as, in his judgment, may be necessary: And provided, further, That in computing the allowance or drawback upon articles manufactured exclusively of cotton when exported, there shall be allowed, in addition to the five per centum duty which shall have been paid on such articles, a drawback of two cents per pound upon such articles, in all cases where the duty imposed by law upon the cotton used in the manufacture thereof has been previously paid; the amount of said allowance to be ascertained in such manner as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

Sec. 172. And be it further enacted, That if any person or persons shall fraudulently claim or seek to obtain an allowance or drawback on goods, wares, or merchandise, on which no internal duty shall have been paid, or shall fraudulently claim any greater allowance or drawback than the duty actually paid, as aforesaid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury, to be recovered as in other cases of forfeiture provided for in the general provisions of this act.

Sec. 173. And be it further enacted, That the following acts of Congress are hereby repealed, to wit: The act of July first, eighteen hundred and sixty-two, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," except the one hundred and fifteenth and one hundred and nineteenth sections thereof, and excepting, further, all provisions of said act which create the offices of Commissioner of Internal Revenue, assessor, assistant assessor, collector, deputy collector, and inspector, and provide for the appointment and qualification of said officers. Also, the act of July sixteenth, eighteen and sixty-two, entitled "An act to impose an additional duty on sugars produced in the United States." Also, the act of December twenty-fifth, eighteen hundred and sixty-two, entitled "An act to amend an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two." Also, the act of March third, eighteen hundred sixty-three, entitled "An act to amend an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, and for other purposes," excepting the provisions of said act which create the offices of deputy commissioner and cashier or internal duties and revenue agents, and provide for the appointment and qualification of said officers. Also, the twenty fourth and twenty-fifth sections of the act of July fourteenth, eighteen hundred and sixty-two, entitled "An act increasing temporarily the duties on imports, and for other purposes." Also, the second section of the act of March third, eighteen hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes," so far as the same applies to officers of internal revenue. And, also, the act of March seventh, eighteen hundred and sixty-four, entitled "An act to increase the internal revenue, and for other purposes," together with all acts and parts of acts inconsistent herewith: Provided, That all the provisions of said act shall be in force for levying and collecting all taxes, duties, and licenses properly assessed or liable to be assessed, or accruing under the provisions of former acts, or drawbacks, the right to which has already accrued or which may hereafter accrue under said acts, and for maintaining and continuing thereon fines, penalties, and forfeitures incurred under and by virtue thereof. And for carrying out and completing all proceedings which have been already commenced or that may be commenced to enforce such fines, penalties, and forfeitures, or criminal proceedings under said acts, and for the punishment of crimes of which any party shall be or has been found guilty: And provided, further, That no office created by the said acts and continued by this act shall be vacated by reason of any provision herein contained, but the officers heretofore appointed shall continue to hold the said offices without reappointment: And provided, further, That whenever the duty imposed by any existing law shall cease in consequence of any limitation therein contained before the respective provisions of this act shall take effect, the same duty shall be and is hereby continued until such provisions of this act shall take effect, and when, any act is hereby repealed, no duty imposed thereby shall be held to cease, in consequence of such repeal, until the respective corresponding provisions of this act shall take effect: And provided, further, That all manufactures and productions on which a duty was imposed by either of the acts repealed by this act, which shall be in possession of the manufacturer or producer, or of his agent or agents, on the day when this act takes effect, the duty imposed by any such former act not having been paid, shall be held and deemed to have been manufactured or produced after said date; and whenever by the terms of this act a duty is imposed upon any articles, goods, wares, or merchandise manufactured or produced, upon which no duty was imposed by either of said former acts it shall apply to such as were manufactured or produced and not removed from the place of manufacture or production, on the day when this act takes effect: And provided, further, That no direct tax whatsoever shall be assessed or collected under this or any other act of Congress heretofore passed, until Congress shall enact another law requiring such assessment and collection to be made; but this shall not be construed to repeal or postpone the assessment or collection of the first direct tax levied, or which should be levied, under the act entitled "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, nor in any way to affect the legality of said tax or any process or remedy provided in said acts, or any other acts, for the enforcement or collection of the same in any State or States and Territories and the District of Columbia; but said first tax, and any such process or remedy, shall continue in all respects in force, any thing in this act to the contrary notwithstanding.

Sec. 174. And be it further enacted, That the said Commissioner of Internal Revenue, under the direction of the Secretary, is authorized to make all such regulations not otherwise provided for, as may become necessary by reason of the alteration of the laws in relation to internal revenue, by virtue of this act.

Sec. 175. And be it further enacted, That the one hundred and nineteenth section of an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, shall remain in full force.

Sec. 176. And be it further enacted, That when any tax or duty is imposed by law and the mode or time of its assessment or collection is not therein provided, the same shall be established by regulation of the Secretary of the Treasury.

Sec. 177. And be it further enacted, That every subject to stamp duty upon cotton shall be paid shall mark the number of bales or packages upon which the duty shall have been paid in such manner as may clearly indicate the payment thereof, and shall give to the owner, or other person having charge of such cotton, a permit for the removal of the same, stating the marks of ownership and payment of the duty, the time and place of payment, the weight and marks upon the bales and packages, so that the same may be fully identified. Whenever any cotton, the product of the United States, shall arrive at any port of the United States from any State in insurrection against the Government, the assessor or assistant assessor shall immediately assess the taxes due thereon, and shall, without delay, return the same to the collector or deputy collector of said district, and the said collector or deputy collector shall demand of the owner or other person having charge of such cotton the tax imposed by this act and assessed thereon, unless evidence of previous payment of such tax shall be produced, under such regulations as the Commissioner of Internal Revenue, by the direction of the Secretary of the Treasury, shall from time to time prescribe; and in case the tax so assessed shall not be paid to such collector within ten days after demand, the collector or deputy collector, as aforesaid, shall institute proceedings for the recovery of the tax, as hereinbefore provided, which said tax shall be a lien upon said cotton from the time when said assessment shall be made: Provided, That all cotton sold by or on account of the Government of the United States shall be free and exempt from duty at the time of and after the sale thereof, and the same shall be marked free, and the purchaser furnished with such a bill of sale as shall clearly and accurately describe the same which shall be deemed and taken to be a permit authorizing the sale or removal thereof.

Sec. 178. And be it further enacted, That consuls of foreign countries in the United States, who are not citizens thereof, shall be and hereby are exempt from any income tax imposed by this act which may be derived from their official emoluments, or from property in such countries: Provided, That the Government which such consuls may represent shall extend similar exemption to consuls of the United States.

Sec. 179. And be it further enacted, That, where it is not otherwise provided for in this act, it shall be the duty of the collectors, in the respective districts, and they are hereby authorized, to prosecute for the recovery of any sum or sums that may be forfeited by virtue of this act; and all fines, penalties, and forfeitures which may be imposed or incurred by virtue of this shall and may be sued for and recovered, where not otherwise herein provided, in the name of the United States, in any proper form of action, or by any appropriate form of proceeding, before any circuit or district court of the United States for the district within which said fine, penalty, or forfeiture may have been incurred, or before any court of competent jurisdiction; and where not otherwise herein provided for, one moiety shall be to the use of the person who, if a collector or deputy collector, shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture shall have been incurred, and the other moiety to the use of the United States. And the several circuit and district courts of the United States shall have jurisdiction of all offences against any of the provisions of this act committed within their several districts.

Sec. 180. And be it further enacted, That if any person liable and required to pay any tax upon any article, goods, wares, merchandise, or manufacture, as herein provided, shall sell, or cause or allow the same to be sold, before the tax to which such article, goods, wares, merchandise, or manufacture is legally liable is paid, with intent to avoid such tax, or in fraud of the revenue herein provided, any debt contracted in the sale of such article, goods, wares, merchandise, or manufactures, or any security given therefor, unless the same shall have been bona fide transferred to the hands of an innocent holder, shall be entirely void, and the collection thereof shall not be enforced in any court. And if any such article, goods, wares, merchandise, or manufacture has been paid for, in whole or in part, the sum so paid shall be deemed forfeited, and any person who will sue for the same in an action of debt shall recover of the seller the amount so paid, one half to his own use and the other half to the use of the United States.

Sec. 181. And be it further enacted, That four hundred thousand dollars or so much thereof as may be necessary for the payment of the expenses incident to carrying into effect the various acts connected with internal revenue which are or may be authorized and payable after the first of July, eighteen hundred and sixty-four, is hereby appropriated for that purpose, payable out of any money in the Treasury not otherwise appropriated, to be expended under the direction of the Secretary of the Treasury. And it shall be the duty of the collectors of internal revenue, as the Secretary may direct, to act as disbursing agents to pay the aforesaid expenses, without increased compensation therefor, who shall give good and sufficient bonds for the faithful performance of their duties as such disbursing agents for such sum and in such form as shall be prescribed by the First Comptroller of the Treasury, subject to the approval of the Secretary of the Treasury; Provided, That the aforesaid appropriation shall continue in force to the thirtieth day of June, eighteen hundred and sixty-five, and thereafter the Secretary of the Treasury shall embrace in his annual estimates the amount which, in his opinion, will be required for the expenses of this branch of the public service.

Sec. 182. And be it further enacted, That wherever the word State is used in this act, it shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out the provisions of this act.

Approved, June 30, 1864.

[PUBLIC RESOLUTION.—No. 59.]

JOINT RESOLUTION imposing a special income duty.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, in addition to the income duty already imposed by law, there shall be levied, assessed, and collected on the first day of October, eighteen hundred and sixty-four, a special income duty upon the gains, profits, or income for the year ending the thirty-first day of December next preceding the time herein named, by levying, assessing, and collecting said duty of all persons residing within the United States, or of citizens of the United States residing abroad, at the rate of five per centum on all such exceeding six hundred dollars, and the same shall be levied, assessed, collected, and collected, except as to the rate, according to the provisions of existing laws for the collection of an income duty, annually, where not inapplicable hereto; and the Secretary of the Treasury is hereby authorized to make such rules and regulations as to time and mode, or other matters, to enforce the collection of the special income duty herein provided for, as may be necessary: Provided, That in estimating the annual gains, profits, or income, as aforesaid, for the foregoing special income duty, no deductions shall be made for dividends or interest received from any association, corporation, or company, nor shall any deduction be made for any salary or pay received.

Approved, July 4, 1864.

[PUBLIC—No. 137.]

AN ACT to carry into effect a treaty between the United States and her Britannic Majesty for the final settlement of the claims of the Hudson's Bay and Puget's Sound Agricultural Companies.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States, by and with the advice and consent of the Senate, shall appoint a commissioner, whose duty it shall be, conjointly with the commissioner appointed by her Britannic Majesty's Government, to investigate, adjust, and determine the claims of the Hudson's Bay Company and of the Puget's Sound Agricultural Company against the Government of the United States, pursuant to the terms of a treaty signed at Washington on the first day of July eighteen hundred and sixty three; and the commissioner shall be authorized to appoint a clerk, with a compensation at the rate of eight dollars a day.

Sec. 2. And be it further enacted, That the compensation of the commissioner shall be five thousand dollars in full for his services and personal expenses. And the sum necessary to pay the compensation aforesaid, the share or contingent expenses of the commission on the part of the United States, and of the compensation of the umpire, chosen under the convention, are hereby appropriated out of any money in the Treasury not otherwise appropriated.

Sec. 3. And be it further enacted, That the commissioner on the part of the United States, in conjunction with the commissioner on the part of Great Britain, is hereby authorized to make all needful rules and regulations for conducting the business of the commission; such rules and regulations not contravening the Constitution of the United States, the provisions of this act, or the stipulations of the treaty.

Sec. 4. And be it further enacted, That the Secretary of State is hereby authorized and required to transmit to the said commission such papers or records relating to the business of the commission as he may deem proper or as may be called for by the commissioner; and at the close of the commission, and of the duties of the umpire, all the records, documents, and all other papers which may have been presented on behalf of the United States, shall be returned to the Department of State.

Approved, June 27, 1864.