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OFFICIAL.

LAWS OF THE UNITED STATES.

Passed at the First Session of the Thirty-Eighth Congress.

[PUBLIC—No. 173.]

AN ACT to provide Internal Revenue to support the Government, to pay Interest on the Public Debt, and for other Purposes.

Sec. 85. And be it further enacted, That in case of the manufacture and sale, or production and sale, consumption, or delivery of any goods, wares, merchandise, or articles as hereinafter mentioned, without compliance of the party manufacturing or producing the same with all the requirements and regulations prescribed by law in relation thereto, the assistant assessor may, upon such information as he may have, assume and estimate the amount and value of such manufactures or products, and upon such assumed amount assess the duties, and add thereto fifty per centum; and said duties shall be collected in case the provisions of this act in relation thereto had been complied with, and to such articles all the foregoing provisions for liens, fines, penalties, and forfeitures, shall in like manner apply.

Sec. 86. And be it further enacted, That any person, firm, company, or corporation, manufacturing or producing goods, wares, and merchandise, sold or removed for consumption or use, upon which duties or taxes are imposed by law, shall, in their return of the value and quantity, render an account of the full amount of actual sales made by the manufacturer, producer, or agent thereof, and shall state in a separate column the items and account of the deductions, if any, claimed; whether any part, and if so, what part, of said goods, wares, and merchandise has been consumed or used by the owner, owners, or agent, or used for the production of another manufacture or product, together with the market value of the same at the time of such use or consumption; whether such goods, wares, and merchandise were shipped for a foreign port, or consigned to auction or commission merchants, other than agent, for sale; and shall make a return, according to the value at the place of manufacture or production, when removed for use or consumption, or consigned to others than agents of the manufacturer or producer. The value and quantity of the goods, wares, and merchandise required to be stated as aforesaid, shall be estimated by the actual sales made by the manufacturer, or by his, her, or their agent, or person or persons acting in his, her, or their behalf. And where such goods, wares, and merchandise have been removed for consumption or for delivery to others, or placed on shipboard, or are no longer within the custody or control of the manufacturer or his agent, not being in his factory, store, or warehouse, the value shall be estimated at the average of the market value of the like goods, wares, and merchandise, at the time when the same become liable to duty. And when goods, wares, and merchandise are sold by the manufacturer or producer, or the agent thereof having the charge of the business, the following deductions only may be allowed, viz:—

First. Freight from the place of deposit at the time of sale to the place of delivery.

Second. The reasonable commission, not exceeding three per centum, and other expense of sale bona fide paid; and no commission shall be deducted when the sale is made at the place of manufacture or production: *Provided*, That no deduction shall be made on the market value at the place of manufacture or production, on goods, wares, and merchandise consigned to auction or commission merchants for sale, or placed on shipboard to be removed from the United States, or when consigned to other than agents having charge of the business of such manufacturer, producer, or agent thereof.

Sec. 88. And be it further enacted, That it shall be the duty of the assistant assessor of each district to keep a record in a book or books, to be provided for the purpose, to be open to the inspection of any

person upon reasonable request, in which shall be arranged alphabetically the name of any and every person, firm, or company, or corporation who may be engaged in the manufacture of tobacco, snuff, or cigars within his district, to whom a permit has been issued, together with the place where such manufacture is carried on and place of residence of the person or persons engaged therein; a copy of which record shall be, by said assistant assessor, forwarded to the assessor of the district, who shall preserve the same in his office.

Sec. 89. And be it further enacted, That in all cases where tobacco, snuff, or cigars, of any description, are manufactured, in whole or in part upon commission or shares or where the material from which any such articles are made, or are to be made, is furnished by one party and manufactured by another, or where the material is furnished or sold by one party with an understanding or contract with another that the manufactured article is to be received in payment thereof, the duty or tax imposed by law thereon, when paid by said manufacturer, may be collected at the time, or at any time subsequently, of the party for whom the same was made, or to whom the same was delivered as aforesaid. And in case of any fraud or collusion by which the government shall be defrauded, or attempted to be defrauded, by a party who furnishes the material and the manufacturer of any of the articles aforesaid, such material shall be liable to forfeiture, and such articles shall be liable to be assessed the highest rates of duty imposed by law upon any article belonging to its grade or class.

Sec. 90. And be it further enacted, That any person, firm, company, or corporation, now or hereafter engaged in the manufacture of tobacco, snuff, or cigars, of any description whatsoever, shall be, and hereby is, required to make out and deliver to the assistant assessor of the assessment district a true statement or inventory of the quantity of each of the different kinds of tobacco, snuff, flour, snuff, cigars, tin-foil, licorice, and stems held or owned by him or them on the day this act takes effect, or at the time of commencing business under this act, setting forth what portion of said goods was manufactured or produced by him or them, and what was purchased from others, whether chewing, smoking, fine-cut, shorts, pressed, plug, snuff, or prepared snuff, the several kinds of cigars and the market price thereof, which statement or inventory shall be verified by the oath or affirmation of such person or persons, and be in manner and form as prescribed by the commissioner of internal revenue; and the said person, firm, company, or corporation engaged as aforesaid, on the first day of January in every year hereafter, shall make out and deliver to the said assistant assessor a true statement or inventory, in manner and form as aforesaid, and verified as aforesaid, of all such articles, aforesaid, then held or owned by him or them, setting forth all and singular what is required to be set forth in the statement or inventory first aforesaid; and every such person, company, or corporation shall keep in a book, in such manner and form as said commissioner may prescribe, an accurate account of all the articles aforesaid thereafter purchased by him or them, the quantity of tobacco, snuff, snuff-flour, or cigars, of whatever description sold, consumed, or removed for consumption or sale, or removed from the place of manufacture; and he or they shall, on Wednesday of each week, furnish to the assistant assessor of the district a true and accurate copy of the entries in said book during the week ending on the preceding Saturday, which copy shall be verified by oath or affirmation, on the receipt whereof an assessment of the duties due by said person, company, or corporation shall be immediately made and transmitted to the collector of the district, to whom said duties shall be paid within five days thereafter; and in case the duties shall not be paid within the said five days, the said collector may, on one day's notice, detain for the same, with ten per centum additional on the amount thereof, subject to all the provisions of law relating to licenses, returns, assessment, payment of taxes, liens, fines, penalties, and forfeitures, not inconsistent herewith in the case of other manufactures; and such duty shall be paid by the manufacturer, or the person for whom the goods are manufactured, as the assessor may deem best for the collection of the revenue: *Provided*, That it shall be the duty of any manufacturer or vendor of tin-foil used in covering manufactured tobacco, on demand of any officer of internal revenue, to render to such officer a correct statement, verified by oath or affirmation, of the quantity and amount of tin-foil sold or delivered to any person or persons named in such demand; and in case of refusal or neglect to render such statement, or of cause to believe such statement to be incorrect or fraudulent, the assessor of the district may cause an examination of persons, books, and papers to be made in the same manner as provided in the fourth section of this act: *Provided*, That manufactured tobacco, snuff, or cigars may be transferred, without payment of the duty, directly from the place of manufacture to a bonded warehouse established in conformity with law and treasury regulations, under such rules and regulations, and upon the collection of such transportation bonds, as the

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

Sec. 69. And be it further enacted, That every manufacturer of tobacco, snuff, or cigars of any description, as hereinafter mentioned, or his chief workman, agent, or superintendent, shall, at the end of each and every month, make and sign a declaration, in writing, that no such article or commodity, as aforesaid, has, during such preceding month or time when the last declaration was made, been removed, carried, or sent, or caused, or suffered, or known to have been removed, carried, or sent from the premises of such manufacturer other than such as have been duly assessed and the duties imposed by law paid thereon, on pain of forfeiting for every refusal or neglect to make such declaration, one hundred dollars. And if any such manufacturer, or his chief workman, agent or superintendent, shall make any false or untrue declaration, such manufacturer or chief workman, agent, or superintendent, making the same, upon conviction thereof, shall forfeit three hundred dollars, or, at the discretion of the court, be liable to imprisonment for a term not exceeding one year.

Sec. 92. And be it further enacted, That if any person other than the manufacturer shall sell, or consign, or remove for sale, or part with the possession of any manufactured tobacco, snuff, or cigars, upon which the duties imposed by law have not been paid, with the knowledge thereof, such person shall be liable to a penalty of one hundred dollars for each and every offence. And any person who shall purchase or receive for sale any such tobacco, snuff, or cigars, which has not been inspected, branded, or stamped, as required by this act, or upon which the tax has not been paid, if it has accrued or become payable with knowledge thereof, shall be liable to a penalty of fifty dollars for each and every offence. And any person who shall purchase or receive for sale any such tobacco, snuff, or cigars, from any manufacturer who has not a permit to manufacture, shall be liable for each and every offence, in addition thereto, a forfeiture of all the articles, as aforesaid, so purchased or received, or the full value thereof.

Sec. 71. And be it further enacted, That all goods, wares, and merchandise, or articles manufactured or made (except refined petroleum, refined coal-oil, gold and silver, spirituous and malt liquors, manufactured tobacco, and snuff and cigars) by any person or firm, where the product shall not exceed the rate of six hundred dollars per annum, and shall be made or produced by the labor of such person or firm, or by his or their family, shall be, and are hereby, exempt from duty; where the product shall exceed such rates and not exceed the rate of one thousand dollars, the duty shall be levied, assessed only upon the excess above the rate of six hundred dollars per annum; and in all other cases the whole annual product, (including any business or transaction where one party thereof, and employed by another party to manufacture, make, or finish the goods, wares, and merchandise, or articles, paying or promising to pay therefor, and to whom the same are returned when so made and finished,) shall be assessed, and the duty paid thereon by the producer or manufacturer: *Provided*, That whenever a producer or manufacturer shall use or consume, or shall remove for consumption or use, any articles, goods, wares, or merchandise, which if removed for sale would be liable to taxation, he shall be assessed upon the saleable value of the articles, goods, wares, or merchandise so used or so removed for consumption or use.

Sec. 94. And be it further enacted, That upon the articles, goods, wares, and merchandise hereinafter mentioned, except where otherwise provided, which shall be produced and sold, or be manufactured or made and sold, or be consumed or used by the manufacturer or producer thereof, or removed for consumption, or for delivery to others than agents of the manufacturer or producer within the United States or territories thereof, there shall be levied, collected, and paid the following duties, to be paid by the producer or manufacturer thereof, that is to say:—

On articles, of whatever material made, a duty of five per cent. ad valorem.

On mineral oils, except such as are known in the trade as gas coal and jet coal, a duty of five cents per ton: *Provided*, That in case of contracts of lease of coal lands made prior to the passage of this act the lease shall pay the tax, if not otherwise agreed; and all duties or taxes

on coal mined and delivered by coal operators on contracts heretofore made shall be paid by the purchaser thereof, if not otherwise agreed by the parties.

On lard oil, mustard-seed oil, and on all animal or vegetable oils, not exempted or provided for elsewhere, whether pure or adulterated, a duty of five cents per gallon.

On spirits of turpentine, a duty of twenty cents per gallon: *Provided*, That all the provisions of law relating to the assessment and collection of the duties on cotton, under rules and regulations to be prescribed by the Secretary of the Treasury, so far as the same may be deemed applicable thereto, shall apply to the assessment and collection of duties on spirits of turpentine.

On ground coffee, and on all ground substitutes for coffee, or preparations of which coffee forms a part, and on all unground substitutes for coffee, a duty of one cent per pound.

On ground pepper, ground pimento, ground cloves, and ground clove stems, ground cassia, and ground ginger, and all imitations of the same, a duty of one cent per pound.

On sirup of molasses or sugar-cane juice, when removed from the plantation, concentrated molasses or melado, and cistern bottoms, of sugar produced from the sugar-cane and not made from sorghum or imphee, a duty of one cent and one fourth of one cent per pound.

On brown or Muscovado sugar not above number twelve Dutch standard in color, produced from the sugar-cane and not from sorghum or imphee, other than those produced by the refiner, a duty of two cents per pound.

On all clarified or refined sugars above number twelve and not above number eighteen Dutch standard in color, produced directly from the sugar-cane and not from sorghum or imphee, a duty of two and one-half cents per pound.

On all clarified or refined sugars above number eighteen Dutch standard in color, produced directly from the sugar-cane and not from sorghum or imphee, a duty of three and one-half cents per pound.

On the gross amount of the sales of sugar refiners, including all the products of their manufactories or refineries, a duty of two and a half of one per centum ad valorem: *Provided*, That every person shall be regarded as a sugar refiner, and pay the duties levied by law, whose business it is to advance the quality and value of sugar upon which a duty has been assessed and paid, by melting and recrystallization, or by liquoring, claying, or other washing process, or by any other chemical or mechanical means, or who shall advance the quality or value of molasses, concentrated molasses or melado, upon which a duty has been assessed and paid, by boiling or other process.

On sugar-candy and all confectionery made wholly or in part of sugar, valued at not exceeding twenty cents per pound, a duty of two cents per pound; exceeding twenty and not exceeding forty cents per pound, or sold by the box, package, or otherwise than by the pound, a duty of ten per centum ad valorem.

On all diamonds, emeralds, precious stones, and imitations thereof, and all other jewelry, a duty of ten per centum ad valorem: *Provided*, That when diamonds, emeralds, precious stones, or imitations thereof, imported from foreign countries, or upon which import duties have been paid, shall be set or reset in gold, or any other material, the duty shall be assessed and paid upon the value only of the settings.

On cavendish, plug, twist, and all other kinds of manufactured tobacco, not herein provided for, from which the stem has been taken out in whole or in part, or which is sweetened, thirty-five cents per pound.

On smoking-tobacco made exclusively of stems and not mixed with leaf or leaf and stems, fifteen cents per pound.

On snuff, manufactured of tobacco, or any substitute for tobacco, ground dry or damp, pickled, scented, or otherwise, of all descriptions, thirty-five cents per pound.

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

On cigarettes made of tobacco, enclosed in a paper wrapper, valued at not over five dollars per hundred packages, each containing not more than twenty-five cigarettes, one dollar per hundred packages. And all cigarettes made of tobacco enclosed in a paper wrapper, valued at over five dollars per hundred packages, as aforesaid, shall be subject to the same duties herein provided for cigars of like value.

On cigarettes made wholly of tobacco, and also on cigars known as charrotes, or short sixes, valued in each case at not over five dollars per thousand, three dollars per thousand.

On cigars, valued at over five dollars and not over thirty dollars per thousand, fifteen dollars per thousand.

On cigars, valued at over thirty dollars per thousand and not over forty-five dollars per thousand, twenty-five dollars.

On cigars, valued at over forty-five dollars per thousand, forty dollars per thousand, and the valuation of cigars herein mentioned shall in all cases be the value of the cigars exclusive of the tax.

And all cigars manufactured after the passage of this act shall be packed in

bundles, boxes, or packages open to inspection, and correctly labelled with the number and kind contained therein, and after inspection, unless the same shall be removed to a bonded warehouse for exportation, shall be stamped by the inspector with stamps to be provided by the commissioner of internal revenue, denoting the tax thereon, and so affixed that the bundle or box cannot be opened without detaching or destroying said stamp.

Sec. 95. And be it further enacted, That whenever any manufactured articles, goods, wares or merchandise on which an excise or import duty has been paid, and which are not specially provided for, are increased in value by being polished, painted, varnished, waxed, oiled, gilded, electrotyped, galvanized, plated, framed, ground, pressed, colored, dyed, trimmed, ornamented, or otherwise more completely finished or fitted for use or sale, without changing the original character or purposes for which the same are intended to be used, there shall be levied, collected, and paid a tax of five per centum ad valorem upon the amount of such increased value, to be ascertained by deducting from the value of the finished article when sold, or removed for sale, delivery, or consumption, the cost or value of the original article to the person, firm, or company liable to the duty imposed upon the increased value thereof. The increasing of values in the manner aforesaid shall be deemed manufacturing, and any person, firm, company, or corporation engaged therein shall be liable to all the provisions of law for the collection of internal duties relating to manufacturers, as to licenses, returns, payment of taxes, liens, fines, penalties, and forfeitures.

Sec. 96. And be it further enacted, That newspapers, boards, shingles, laths, and other lumber, staves, hoops, headings, and timber partially wrought and unfinished for chairs, tubs, pails, hubes, spokes, felloes, snaths, lasts, shovel and fork handles, matchwood, umbrella stretchers, alcohol made or manufactured of spirits or materials upon which the duties imposed by law shall have been paid, bone dust, plaster or gypsum, malt, burning fluid, printers' ink, flax prepared for textile or felt-making purposes until actually woven, marble and slate, or other building-stones in block, rough and unwrought, charcoal, coke, all flour and meal made from grain, bread and breadstuffs, butter, cheese, concentrated milk, paraffine, whale and fish oil, value of the bullion used in the manufacture of silver ware, silver bullion rolled or prepared for platers' use exclusively, materials prepared for the manufacture of exclusively, and unfit for other use, shall be, and hereby are, exempt from duty. And also all goods, wares, and merchandise, and articles made or manufactured from materials which have been subject to, and articles made or manufactured from materials which have actually paid, or materials imported upon which no duties have been imposed by law, where the increased value of such goods, wares, or merchandise, and articles so made or manufactured, shall not exceed the amount of five per centum ad valorem, shall be, and hereby are, exempt from duty.

Sec. 97. And be it further enacted, That every person, firm, or corporation, who shall have made any contract prior to the passage of this act, and without other provision therein for the payment of duties imposed by law enacted subsequent thereto, upon articles to be delivered under such contract, is hereby authorized and empowered to add to the price thereof so much money as will be equivalent to the duty so subsequently imposed on said articles, and not previously paid by the vendee, and shall be entitled by virtue hereof to be paid, and to sue for and recover the same accordingly.

Sec. 98. And be it further enacted, That there shall be levied, collected, and paid, on all sales of real estate, goods, wares, merchandise, articles, or things at auction, including all sales of stocks, bonds, and other securities, a duty of one fourth of one per centum on the gross amount of such sales; and every auctioneer or other person making such sales, as aforesaid, shall, at the end of each and every month, or within ten days thereafter, make a list or return to the assistant assessor of the district of the gross amount of such sales, made as aforesaid, with the amount of duty which has accrued, or should accrue thereon, which list shall have annexed thereto a declaration under oath or affirmation, in form and manner as may be prescribed by the commissioner of internal revenue, that the same is true and correct, and shall, at the same time, as aforesaid, paid to the collector or deputy collector the amount of duty or tax thereon, as aforesaid, and in default thereof shall be subject to and pay a penalty of five hundred dollars. In all cases of delinquency in making said list or payment the assessment and collection shall be made in the manner prescribed in the general provisions of this act: *Provided*, That no duty shall be levied under the provisions of this section upon any sales by judicial or executive officers making auction sales by virtue of a judgment or decree of any court, nor to public sales made by guardians, executors, or administrators.

Sec. 99. And be it further enacted, That

all bankers, and bankers doing business as bankers, shall be subject to pay the following duties and rates of duty upon the sales of merchandise, produce, gold and silver bullion, foreign exchange, current money, promissory notes, stocks, bonds, or other securities as hereinafter mentioned, and shall be subject to all the provisions, where not inapplicable thereto, for the returns, assessment, collection of the duties, and liens and penalties as are prescribed for the papers, firms, companies, or corporations, owning or possessing, or having the management of, interests, stock-outs, and ferry-boats, that is to say: Upon all sales of merchandise, produce, or other goods, one eighth of one per centum; upon all sales of stocks and bonds, one twentieth of one per centum on the par value thereof; and of gold and silver bullion and coin, foreign exchange, promissory notes, or other securities, one twentieth of one per centum on the amount of such sales, and of all contracts for such sales: *Provided*, That any person, firm, or company, not being licensed as a broker, or banker, or wholesale or retail dealer who shall sell, or offer to sell, any merchandise, produce, or gold and silver bullion, foreign exchange, current money, promissory notes, stocks, bonds, or other securities, not bona fide at the time his own property, and actually on hand, shall be liable, in addition to all other penalties provided in such cases, to pay fifty per centum in addition to the foregoing duties and rates of duty.

Sec. 100. And be it further enacted, That there shall be levied annually, on every carriage, yacht, billiard-table, gold watch, or pianoforte, or other musical instruments, and on all gold and silver plate the several sums of money set down in figures against the same respectively, or otherwise specified and set forth in schedule A, hereto annexed, to be paid by the person or persons owning, possessing, or keeping the same on the first Monday of May in each year, and the same shall be and remain a lien thereon until paid.

Schedule A.

Carriage, gig, chaise, phaeton, rock, on, buggy wagon, carryall, wagg-away, or other like carriage, and any coach, hackney coach, omnibus, or four wheeled carriage, the body of which rests upon springs of any description, which may be kept for use, for hire, or for passengers, and which shall not be used exclusively in husbandry or for the transportation of merchandise, valued at fifty dollars and not exceeding one hundred dollars, including harness used therewith, each one dollar.

Carriages of like description, valued at above one hundred dollars and not above two hundred dollars, 2 00

Carriages of like description, valued at above two hundred dollars and not above three hundred dollars, each, three dollars. 3 00

Carriages of like description, valued at above three hundred dollars and not above five hundred dollars, each, six dollars. 6 00

Carriages of like description, valued at above five hundred dollars, each, ten dollars. 10 00

On gold watches, composed wholly or in part of gold or gilt, kept for use, valued at one hundred dollars or less, each, one dollar. 1 00

On gold watches, composed wholly or in part of gold or gilt, kept for use, valued at above one hundred dollars, each, two dollars. 2 00

On pianofortes, organs, melodians, or other parlor musical instruments, kept for use, not including those placed in churches or public edifices, valued at not less than one hundred dollars and not above two hundred dollars, each, two dollars. 2 00

When valued at above two hundred dollars and not above four hundred dollars, each, four dollars. 4 00

When valued above four hundred dollars, each, six dollars. 6 00

On yachts, pleasure or racing boats, by sale or steam, measuring by customhouse measurement ten tons or less, each, five dollars. 5 00

Exceeding ten and not exceeding twenty tons, each, ten dollars. 10 00

Exceeding twenty and not exceeding forty tons, each, twenty-five dollars. 25 00

Exceeding forty and not exceeding eighty tons, each, fifty dollars. 50 00

Exceeding eighty and not exceeding one hundred and not exceeding one hundred and ten tons, each, seventy-five dollars. 75 00

Exceeding one hundred and ten tons, each, one hundred dollars. 100 00

Billiard-tables, kept for use, ten dollars. 10 00

Provided, That billiard-tables kept for hire, and upon which a license tax has been levied, shall not be required to pay the tax on billiard-tables kept for use as aforesaid, applying hereto as hereinbefore.

On plates, of gold, kept for use, per ounce tray, fifty cents. 50

On plates, of silver, kept for use, per ounce tray, fifty cents. 50

(To be continued.)