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OFFICIAL.

LAW 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.

Slaughtered Cattle and Swine.

Sec. 101. *And be it further enacted,* That there shall be paid by any person, firm, company, or agent or employee thereof, the following duties or taxes, that is to say:—

On all cattle and calves exceeding three months old, slaughtered, except when slaughtered for the hides and tallow exclusively, forty cents per head.

On all cattle and calves under three months old, slaughtered, five cents per head.

On all sheep and lambs slaughtered, five cents per head.

Provided, That cattle, not exceeding five in number, and calves, swine, sheep, and lambs, not exceeding in all twenty in number, slaughtered by any person for his or her own consumption, in any one year, shall be exempt from duty; and all sheep slaughtered for the pelts shall pay two cents only per head.

Sec. 102. *And be it further enacted,* That on and after the date on which this act shall take effect, any person or persons, firm, or companies, or agents or employees thereof, who shall slaughter for sale, [any cattle, calves, sheep, lambs, or swine; or who shall be the occupant of any building or premises in which such cattle, sheep or swine shall be slaughtered, any cattle, calves, sheep, lambs or swine, shall be required to make and render a list within ten days after the first day of each and every month to the assistant assessor of the district where the slaughtering is done, stating the number of cattle, calves, if any, the number of swine, if any, and the number of sheep and lambs, if any, slaughtered, as aforesaid, with the several rates of duty as fixed therein in this act, together with the whole amount thereof, which list shall have annexed thereto a declaration of said person or persons, agents or employees thereof, as aforesaid, under oath or affirmation, in such manner and form as may be prescribed by the commissioner of internal revenue, that the same is true and correct, and shall, within the time and in the manner prescribed for the payment of duties on manufactures, pay the full amount of duties accruing thereon, as aforesaid, to the collector or deputy collector of the district, as aforesaid; and in case of default in making the return or payment of the duties, as aforesaid, the assessment and collection shall be made as in the provisions of this act required; and in case of fraud or evasion, the party offending shall forfeit and pay a penalty of ten dollars per head for any cattle, calves, swine, sheep, or lambs so slaughtered upon which the duty is fraudulently withheld, evaded, or attempted to be evaded; and the commissioner of the internal revenue may prescribe such further rules and regulations as he may deem necessary for ascertaining the correct number of cattle, calves, swine, sheep, and lambs liable to be taxed under the provisions of this act.

Railroads, Steamboats, Ferry-boats and Bridges.

Sec. 103. *And be it further enacted,* That every person, firm, company, or corporation owning or possessing, or having the care or management of, any railroad, canal, steamboat, ship, barge, canal-boat, or other vessel, or any stage-coach or other vehicle engaged or employed in the business of transporting passengers or property for hire, or in transporting the mails of the United States, or any canal, the water of which is used for mining purposes, shall be subject to and pay a duty of two and one-half per centum upon the gross receipts of such railroad, canal, steamboat, ship, barge, canal-boat, or other vessel, or such other vehicle: *Provided,* That all such persons, companies, and corporations shall

have the right to add the duty or tax imposed hereby to their rates of fare whenever their liability thereto may commence, any limitations which may exist by law or by agreement with any person or company which may have paid or be liable to pay such fare to the contrary notwithstanding.

Express Companies.

Sec. 104. *And be it further enacted,* That any person, firm, company, or corporation carrying on or doing an express business, shall be subject to and pay a duty of three per centum on the gross amount of all the receipts of such express business.

Insurance Companies.

Sec. 105. *And be it further enacted,* That there shall be levied, collected, and paid a duty of one and a half of one per centum upon the gross receipts of premiums, or assessments for insurance from loss or damage by fire or by the perils of the sea, made by every insurance company, whether inland or marine or fire insurance company, and every association or individual engaged in the business of insurance against loss or damage by fire or by the perils of the sea; and by every person, firm, company, or corporation, who shall issue tickets or contracts of insurance against injury to persons while travelling by land or water; and a like duty shall be paid by the agent of any foreign insurance company having an office or doing business within the United States; and that in the account or return to be rendered, they shall state the amount insured renewed, or continued, the gross amount of premiums received and assessments collected, and the duties by law accruing thereon for the quarter then next preceding.

Passports.

Sec. 106. *And be it further enacted,* That for every passport issued from the office of the Secretary of State, there shall be paid the sum of five dollars; which amount may be paid to any collector appointed under this act, and his receipt therefor shall be forwarded with the application for such passport to the office of the Secretary of State, or any agent appointed by him, to be transmitted to the commissioner of internal revenue, there to be charged to the account of such collector. And the collectors shall account for all moneys received for passports in the manner hereinbefore provided, and a like amount shall be paid for every passport issued by any minister or consul of the United States, who shall account therefor to the treasury.

Telegraph Companies.

Sec. 107. *And be it further enacted,* That any person, firm, company, or corporation owning or possessing or having the care or management of any telegraphic line by which telegraph despatches or messages are received or transmitted, shall be subject to, and pay a duty of five per centum on the gross amount of all receipts of such person, company, or corporation.

Theatres, Operas, Circuses, and Museums.

Sec. 108. *And be it further enacted,* That any person, firm, or corporation, or the manager or agent thereof, owning, conducting, or having the care or management of any theatre, opera, circus, museum or other public exhibition of dramatic or operatic representations, plays, performances, musical entertainments, feats of horsemanship, acrobatic sports, or other shows which are opened to the public for pay, but not including occasional concerts, school exhibitions, lectures, or exhibitions of works of art, shall be subject to and pay a duty of two per centum on the gross amount of all receipts derived by such persons, firm, company, or corporation from such representations, plays, performances, exhibitions, shows, or musical entertainments.

Sec. 109. *And be it further enacted,* That any person, firm, company, or corporation owning or possessing, or having the care or management of, any railroad, canal, steamboat, ship, barge, canal-boat, or other vessel, or any ferry, toll-road or bridge, as enumerated and described in section one hundred and three of this act; or carrying on or doing an express business; or engaged in the business of insurance, as hereinbefore described; or owning or having the care and management of any telegraph line, or owning, possessing, leasing, or having the control or management of any circus, theatre, opera, or museum, shall within twenty days after the end of each and every month, make a list or return in duplicate to the assistant assessor of the district, stating the gross amount of their receipts, respectively, for the month next preceding, which return shall be verified by the oath or affirmation of such owner, possessor, manager, agent, or other proper officer, in the manner and form to be prescribed from time to time by the commissioner of internal revenue; and shall also pay to the collector the full amount of duties which have accrued on such receipts for the month aforesaid. And in case of neglect or refusal to make said list or return for the space of ten days after such return should have been made as aforesaid, the assessor or assistant assessor shall proceed to estimate the amount received and the duties payable thereon, and shall add thereto ten per centum, as hereinbefore provided in other cases of delinquency, to make return for purposes of assessment; and for the purpose of making such use of

ticket or certificate supplementary thereto, or any device in the nature thereof, without having first duly obtained a license, as hereinbefore mentioned, shall incur a penalty of five hundred dollars for each and every such offence; and any person who shall purchase, obtain, or receive any lottery ticket, or any policy of numbers, tokens, certificate, wager, or device, representing or intended to represent a lottery ticket, or fractional part thereof, from any person not having a license so dealt in lottery tickets, as provided by law, may recover from such person of whom the same was purchased, obtained, or received, at any time within three years thereafter, before any court of competent jurisdiction, a sum equal to twice the amount paid for the same, with just and legal costs.

Advertisements.

Sec. 111. *And be it further enacted,* That there shall be levied, collected, and paid by any person or persons, firm, or company publishing any newspaper, magazine, review, or other literary, scientific, or news publication, issued periodically, on the gross receipts for the insertion of which in said newspaper or other publication, as aforesaid, or in extras, supplements, sheets, or fly-leaves accompanying the same, pay is required or received, a duty of three per centum; and the person or persons, firm or company, owning, possessing, or having the care or management of any and every such newspaper, or other publication, as aforesaid, shall make a list or return on the first day of January, April, July, and October of each year, containing the gross amount of receipts as aforesaid, and the amount of duties which have accrued thereon, and render the same in duplicate to the assistant assessor of the district where such newspaper, magazine, review, or other literary or news publication is or may be published; which list or return shall have annexed a declaration, under oath or affirmation, to be made according to the manner and form which may be from time to time prescribed by the commissioner of internal revenue, of the owner, possessor, or person having the care or management of such newspaper, magazine, review, or other publication, as aforesaid, that the same is true and correct; and shall also, quarterly, within ten days after the time of making said list or return, pay to the collector or deputy collector of the district the full amount of said duties. And in case of neglect or refusal to comply with any of the provisions contained in this section, or to make and render said list or return, for the space of ten days after the time when said list or return ought to have been made, as aforesaid, the assistant assessors of the respective districts shall proceed to estimate the duties as heretofore provided in other cases of delinquency; and in case of neglect or refusal to pay the duties, as aforesaid, for the space of ten days after said duties become due and payable, and have been demanded, said owner, possessor, or person or persons having the care or management of said newspapers or publications, as aforesaid, shall pay, in addition thereto, a penalty of ten per centum on the amount due. And in case of fraud or evasion, whereby the revenue is attempted to be defrauded, or the duty withheld, said owners, possessors, or person or persons having the care or management of said newspapers or other publications, as aforesaid, shall forfeit and pay a penalty of one thousand dollars for each offence, or for any sum fraudulently unaccounted for. And all provisions in this act in relation to returns, additions, penalties, forfeitures, liens, assessments, and collection, not incompatible herewith, shall apply to this section and the objects herein embraced: *Provided,* That in all cases where the rate or price of advertising is fixed by any law of the United States, state, or territory, it shall be lawful for the company, person or persons, publishing said advertisements, to add the duty or tax imposed by this act to the price of said advertisements, any law to the contrary notwithstanding; and that the receipts for advertisements to the amount of six hundred dollars annually, by any person or persons, firm, or company publishing any newspaper, magazine, review, or other literary, scientific, or news publication, issued periodically, shall be exempt from duty: *And provided, further,* That all newspapers whose average circulation does not exceed two thousand copies, shall be exempted from all taxes for advertisements.

Sec. 112. And be it further enacted,

That every individual partnership, firm, and association, being proprietors, managers, or agents of lotteries, shall pay a tax of five per centum on the gross amount of the receipts from the said business; and all persons making such sales shall, within ten days after the first day of each and every month, make and render a list or return in duplicate to the assistant assessor of the district 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 such form and signed by such officer, agent, or clerk, as may be prescribed by the commissioner of internal revenue, that the same is true and correct, and the said proprietors, managers, and agents shall, on or before the twentieth day of each and every month, as aforesaid, pay the collector or deputy collector of the proper district the amount of the duty or tax as aforesaid. And in default of making such list or return, the said proprietors, managers, and agents, and all other persons making such sales, shall be subject to and pay a penalty of one thousand dollars, besides the additions, penalties, and forfeitures in other cases provided; and the said proprietors, managers, and agents shall, in default of paying the said duty or tax at the time herein required, be subject to and pay a penalty of one thousand dollars, or be imprisoned not exceeding one year. In all cases of delinquency in making said list, return, or payment, the assessments and collections shall be made in the manner prescribed in the provisions of this act in relation to manufactures, articles, and products: *Provided,* That the managers of any sanitary fair, or of any charitable, benevolent, or religious association, may apply to the collector of the district and present to him proof that the proceeds of any contemplated lottery, raffle, or gift enterprise will be applied to the relief of sick and wounded soldiers, or to some other charitable use, and thereupon the commissioner shall grant a permit to hold such lottery, raffle, or gift enterprise, and the said sanitary fair, or charitable or benevolent association, shall be exempt from all charges, whether from tax or license, in all cases of such lottery, raffle, or gift enterprise: *Provided, further,* That nothing in this section contained shall be construed to legalize any lottery.

Sec. 113. And be it further enacted,

That each lottery ticket, or certificate supplementary thereto, shall be legibly stamped at the time of sale with the name of the vendor and the date of such sale, under a penalty of fifty dollars, to be paid by the vendor of each lottery ticket or certificate supplementary thereto sold without being first stamped as aforesaid.

Sec. 114. And be it further enacted,

That in addition to all other penalties and forfeitures now imposed by law for the evasion of income taxes or other taxes upon the lottery business, any person who shall hereafter sell or dispose of any lottery

whether derived from any kind of property, such as stocks, dividends, salaries, or from any profession, trade, employment, or vocation, earned in the United States, or elsewhere, or from any other source whatsoever, except as herein provided, if such annual gains, profits, or income, exceed the sum of six hundred dollars, a duty of five per centum on the excess over six hundred dollars shall be levied, collected, and paid on or before the first day of December next, preceding the time for levying, collecting, and paying said duty: *Provided,* That income derived from interest upon notes, bonds, and other securities of the United States, shall be included in estimating income under this section: *Provided,* That only one deduction of six hundred dollars shall be made from the aggregate incomes of all the members of any family composed of parents and minor children, or husband and wife, except individual estate, gains, or labor of the wife: *And provided, further,* That net profits realized by sales of real estate purchased within the year for which income is estimated, shall be chargeable as income; and losses on sales of real estate purchased within the year, for which income is estimated, shall be deducted from the income of such year.

Sec. 117. And be it further enacted,

That in estimating the annual gains, profits, or income of any person, all national, state, and municipal taxes, other than the national income tax, lawfully assessed within the year upon the property or sources of income of any person, as aforesaid, from which said annual gains, profits, or income is or should be derived, shall be deducted, in addition to six hundred dollars, from the gains, profits, or income of the person who has actually paid the same, whether owner, tenant, or mortgagor; also the salary or pay received for services in the civil, military, naval, or other service of the United States, including senators, representatives, and delegates in congress, above the rate of six hundred dollars per annum; and there shall also be deducted the income derived from dividends on shares in the capital stock of any bank, trust company, savings institution, insurance, railroad, canal, turnpike, canal navigation, or slack-water company, and the interest on any bonds or other evidences of indebtedness of any such corporation or company, which shall have been assessed and the tax paid, as hereinafter provided; also the amount paid by any person for the rent of the homestead used or occupied by himself or his family, and the rental value of any homestead used or occupied by any person, or by his family, in his own right or in the right of his wife, shall not be included and assessed as a part of the income of such person. In estimating the annual gains, profits, or income of any person, the interest over and above the amount of interest paid upon all notes, bonds, and mortgages, or other forms of indebtedness, bearing interest, whether due and paid or not, if good and collectable, shall be included and assessed as a part of the income of such person for each year; and also all income or gains derived from the purchase and sale of stocks or other property, real or personal, and the increased value of live stock, whether sold or on hand, and the amount of sugar, wool, butter, cheese, pork, beef, mutton, or other meats, hay, and grain, or other vegetable or other productions of the estate of such person sold, not including any part thereof unsold or on hand during the year next preceding the thirty-first of December, shall be included and assessed as part of the income of such person for each year and the gains and profits of all companies, whether incorporated or partnership, other than the companies specified in this section, shall be included in estimating the annual gains, profits, or income of any person entitled to the same, whether divided or otherwise. In estimating deductions from income, as aforesaid, when any person rents buildings, lands, or other property, or hires labor to carry on land, or to conduct any other business from which such income is actually derived, or pays interest upon any actual incumbrances thereon, the amount actually paid for such rent, labor, or interest shall be deducted; and also the amount paid out for usual or ordinary repairs, not exceeding the average paid out for such purposes for the preceding five years, shall be deducted, but no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate: *Provided,* That in cases where the salary or other compensation paid to any person in the employment or service of the United States, shall not exceed the rate of six hundred dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid, in such manner as the commissioner of internal revenue, under the direction of the Secretary of the Treasury, may prescribe.

Sec. 118. And be it further enacted,

That it shall be the duty of all persons of lawful age, and all guardians and trustees, who, or such trustees are so by virtue of their office as executors, administrators, or in other fiduciary capacity, to make a list or return under oath or affirmation, in such form and manner as may be prescribed by the commissioner of internal revenue, to the assistant assessor of the district in which he resides, of the amount of his or her income of such nature or from such source, as may be held in trust as aforesaid, according to the requirements of this act.

Sec. 119. And be it further enacted,

That the duties on incomes herein imposed shall be levied on the first day of May, and be due and payable on or before the thirtieth day of June, in each year, until including the year eighteen hundred and seventy, and no longer; and to any sum or sums annually due and unpaid for thirty days after the thirtieth of June, as aforesaid, and for ten days after demanded thereof by the collector, there shall be levied in addition thereto the sum of ten per centum on the amount of duties unpaid as a penalty, except from the estates of deceased and insolvent persons. And if any person liable to pay such duty shall neglect or refuse to pay the same, after such demand, the amount due shall be a lien in favor of the United States from the time it was due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all the property and rights to property belonging to such persons; and in default of the payment of said duty aforesaid, said lien may be enforced by distraint upon property, rights to property, stocks, securities, and evidences of debt, by whomsoever held; and for this purpose the collector, after demands duly given, as aforesaid, shall issue a warrant, in form and manner prescribed by the commissioner of internal revenue, under the direction of the Secretary of the Treasury, and by virtue of such warrant there may be levied on such property, rights to property, stocks, securities, and evidences of debt, a further sum to be fixed and stated in such warrant, over and above the said annual duty, interest, and penalty for non-payment, sufficient for the fees, costs, and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale by the collector shall vest in the purchaser all right, title, and interest of such delinquent in and to such property, whether the property be real or personal; and where the subject of sale shall be stocks, the certificate of said sale shall be lawful authority and notice to the proper corporation, company, or association, to record the same on the proper books or records, in the same manner as if transferred or assigned by the person or party holding the same, to issue new certificates of stock thereof in lieu of any original or prior certificates, which shall be void whether cancelled or not. And said certificates of sale of the collector, where the subject of sale shall be securities or other evidences of debt, shall be good and valid receipts to the person holding the same, as against any person holding, or claiming to hold, possession of such securities or other evidences of debt.

Sec. 120. And be it further enacted,

That there shall be levied and collected a duty of five per centum on all dividends in scrip or money thereafter declared due, and whenever the same shall be payable, to stock-holders, policy-holders, or depositors, as part of the earnings, income, or gains of any bank, trust company, savings institution, and of any fire, marine, life, inland insurance company, either stock or mutual, under whatever name or style known or called, in the United States or territories, whether specially incorporated or existing under general laws, and on all undistributed sums, or sums made or added during the year to their surplus or contingent funds; and said banks, trust companies, savings institutions, and insurance companies shall pay the said duty, and are hereby authorized to deduct and withhold from all payments made on account of any dividends or sums of money that may be due and payable as aforesaid, the said duty of five per centum. And for any default in the making or rendering of such list or return, with such declaration annexed, the bank, trust company, savings institution, or insurance company, making such default, shall forfeit as a penalty the sum of one thousand dollars; and in case of any default in making or rendering said list or return, or of any default in the payment of the duty as required, or any part thereof, the assessment and collection of the duty and penalty shall be in accordance with the general provisions of law in other cases of neglect and refusal: *Provided,* That the duty upon the dividends of life insurance companies shall not be deemed due or to be collected until such dividends shall be payable by such companies. We shall the portion of premiums retained by mutual life insurance companies to their policy holders be considered as dividends or profits under this act.

(To be continued.)

The Supreme Court of the United States has justly recognized the State of Western Virginia.