THE NORFOLK POST

Is Published EVERY MORNING (Sunday's Excepted) at

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NORFOLK, VA.,

and sold to Dealers and News Boys at

THREE DOLLARS PER HUNDRED

or sent to subscribers by mail at the rate of

TEN DOLLARS PER YEAR

payable in advance. Single copies, at the counter, FIVE CENTS.

Residents in the city of Norfolk or Portsmouth, desiring the paper left regularly at their houses or places of business, will be served by a carrier, by leaving the name and address at the counting-room of the publication office. They will settle with the carrier weekly for the same.

The Norfolk Post.

VOLUME I. NORFOLK, VA., TUESDAY, JULY 4, 1865. NUMBER 11.

TERMS OF ADVERTISING:

THE NORFOLK POST

Offers the best terms to ADVERTISERS, and its prices will always correspond with the general advertising rates in other cities.

TWELVE LINES or less will constitute a square.

For a single insertion per square ONE DOLLAR will be charged, and for each subsequent insertion TWENTY FIVE CENTS.

Merchants, Auctioneers and all others who advertise regularly, and occupy one-fourth of a column or more, can make special terms, and will receive a liberal deduction.

Business Cards, FIVE DOLLARS per month or FIFTY DOLLARS per year.

All transient advertisements payable in advance—all others monthly.

OFFICIAL.

LAWS OF THE UNITED STATES,

PASSED AT THE SECOND SESSION OF THE THIRTY-FOURTH CONGRESS.

AN ACT to amend an Act entitled "An Act to provide Internal Revenue to support the Government, to pay Interest on the Public Debt, and for other Purposes," approved June thirtieth, eighteen hundred and sixty-four.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, be, and the same is hereby, amended as hereinafter set forth, namely:—

That section four be amended by striking out, the word "five," and inserting in lieu thereof the word "ten."

That section eight be amended by striking out, after the words "within each of which the," the words "Secretary of the Treasury, whenever there shall be a vacancy, or the public interest shall require, shall appoint, with the approval of the said commissioner, one assistant assessor, who shall be a resident of the district of said assessor," and inserting in lieu thereof the words, "assessor, wherever there shall be a vacancy, shall appoint, with the approval of said commissioner, one or more assistant assessor[s], who shall be a resident of such assessment district."

That section fourteen be amended by striking out the word "fifty," and inserting in lieu thereof the words "twenty-five."

That section twenty-five be amended by inserting after the words "four hundred thousand dollars," the words "and not exceeding one million of dollars, and one eighth of one per centum on all sums above one million of dollars;" by inserting after the words "reasonable charges for," the word "advertising;" and by striking out all of the first proviso; and by striking out the word "further" in the second proviso.

That section twenty-six be amended by striking out the word "apportionment," and inserting in lieu thereof the word "appointment."

That section twenty-eight be amended by striking out all after the enacting clause, and inserting in lieu thereof the words "That each of said collectors shall, within twenty days after receiving his annual collection list from the assessors, give notice, by advertisement published in each county in his collection district, in one newspaper printed in such county, if any such there be, and by notifications to be posted up in at least four public places in each county in his collection district, that the said duties have become due and payable, and state the time and place within said county at which he or his deputy will attend to receive the same, which time shall not be less than ten days after such notification. And if any person shall neglect to pay, as aforesaid, for more than ten days, it shall be the duty of the collector or his deputy to issue to such person a notice, to be left at his dwelling or usual place of business, or be sent by mail, demanding the payment of said duties or taxes, stating the amount thereof, with a fee of twenty cents for the issuing and service of such notice, and with four cents for each mile actually and necessarily travelled in serving the same. And if such person shall not pay the duties or taxes, and the fee of twenty cents and mileage as aforesaid, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said duties or taxes, and fee of twenty cents and mileage, with the penalty of ten per centum additional upon the amount of duties. And with respect to all such duties or taxes as are not included in the annual lists aforesaid, and all taxes and duties the collection of which is not otherwise provided for in this act, it shall be the duty of each collector, in person or by deputy, to demand payment thereof, in the manner last mentioned, within ten days from and after receiving the list thereof from the assessor, or within twenty days after the expiration of such time within which such duty or tax should have been paid; and if the annual or other duties shall not be paid within ten days from and after such demand therefor, it shall be lawful for such collector, or his deputies, to proceed to collect the said duties or taxes, with ten per centum additional thereto, as aforesaid, by distraint and sale of the goods, chattels, or effects of the persons delinquent as aforesaid. And in case of distraint it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, or usual place of business, with some person of suitable age and discretion, if any such can be found, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be published in some newspaper within the county wherein said distraint is made, if there is a newspaper published in said county, or to be publicly posted up at the post-office, if there be one within five miles, nearest to the residence of the person whose property shall be distrained, and in not less than two other public places, which notice shall specify the articles distrained, and the time and place for the sale thereof, which time shall not be less than ten nor more than twenty days from the date of such notification, [and] the place proposed for sale not more than five miles distant from the place of making such distraint. And in any case in which any person, bank, association, company or corporation required by law to make return to the commissioner of internal revenue shall refuse or neglect to make such return within the time specified, the amount of circulation, deposit, and capital, or either, shall be estimated by the proper assessor or assistant assessor, and shall be certified by him to the commissioner. And in all cases in which the person, bank, association, company, or corporation required by law to make payment of taxes to the commissioner, shall neglect or refuse to make such payment within the time required, the commissioner shall certify the amount of tax due by such person, bank, association or corporation, with all the penalties, additions, and incidental expenses attaching, to the collector of the proper district, who shall collect the same by distraint and sale, as in other cases. And the same proceedings may be had to enforce the collection of taxes which have already accrued and which still remain unpaid. And if any person, bank, association, company, or corporation, liable to pay any duty, shall neglect or refuse to pay the same after demand, the amount shall be a lien in favor of the United States, from the time it was due until paid, with the interests, penalties, and costs that may accrue in addition thereto, upon all property and rights to property; and the collector, after demand, may levy or by warrant may authorize a deputy collector to levy upon all property and rights to property belonging to such person, bank, association, company, or corporation, or on which the said lien exists, for the payment of the sum due as aforesaid, with interest and penalty for non-payment, and also of such further sum as shall be sufficient for the fees, costs, and expenses of such levy. And in all cases of sale, the certificate of such sale by the collector shall have the same effect as is prescribed by the one hundred and nineteenth section of the act to which this is an amendment. And all persons and officers companies or corporations are required, on demand of a collector or deputy collector about to distrain or having distrained on any property and rights of property, to exhibit all books or papers containing or supposed to contain evidence or statements relating to the subject or subjects of distraint, or the property or rights of property liable to distraint for the tax so due as aforesaid: *Provided*, That in any case of distraint for the payment of the duties or taxes aforesaid, the goods, chattels, or effects, so distrained shall and may be restored to the owner or possessor, if prior to the sale payment of the amount due or tender thereof shall be made to the proper officer charged with the collection of the full amount demanded, together with such fee for levying, and such costs and charges for necessary and reasonable expense of removing, advertising, and keeping [the] goods, chattels, or effects so distrained, as may be prescribed by the commissioner of internal revenue; but in case of non-payment or tender as aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects at public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects shall have been distrained: *Provided further*, That there shall be exempt from distraint the tools or implements of a trade or profession, one cow, arms, and provisions, and household furniture kept for use, school-books, and apparel necessary for a family."

That section thirty-eight be amended by striking therefrom the words "thirty-five," and inserting in lieu thereof the words "thirty-six."

That section forty be amended by inserting after the words "appointment of a successor," the words: *Provided*, that in case it shall appear to the Secretary of the Treasury that the interest of the government shall so require, he may, by his order, direct said duties to be performed by such other one of the said deputies as he may in such order designate."

That section fifty-two be amended by inserting before the words "That all successors," the words "And be it further enacted," by inserting after the word "deputies," the words "revenue agents," and by striking out after the word "charged" the word "and;" and inserting in lieu thereof the word "or."

That section fifty-three be amended by inserting after the word "distiller," where it first occurs, the words "before distilling any spirits;" by striking out after the word "any," and preceding the words "still or stills;" the word "additional;" by striking out after the word "used," and preceding the words "shall be erected," the words "as aforesaid," and inserting in lieu thereof the words "for distilling;" and by inserting after the words "shall be erected," the words "or used."

That section fifty-four be amended by striking out the words "the same," and inserting in lieu thereof the words "and owning the same, and owning the building used as a distillery, and the land on which the same is located, and if the building or land is leased, the terms and conditions of the lease;" and by striking out the word "one;" and inserting in lieu thereof the word "three."

That section fifty-five be amended by inserting after the words "said duties shall be a lien," the words "on the spirits distilled and;" and by adding at the end of the first proviso the words "except when made and used in the manufacture of vinegar or acetic acid, in which case the duties shall be collected on the basis of the actual proof."

That section fifty-six be amended by adding at the end of the section the following words, to wit: "and in all sales of spirits hereafter made, where not otherwise specially agreed, a gallon shall be taken to be a gallon of first proof, according to the standard set forth and declared for the inspection and gauging of spirits throughout the United States."

That section fifty-seven be amended by striking out the words "twenty-five," in the last proviso, and inserting "fifty," in its place; and by adding to the said proviso the the following words, "and distilled from apples or peaches shall pay one dollar and fifty cents per gallon."

That section fifty-nine be amended by striking out the words "so inspected and," and also "forthwith," in the last clause of the first sentence; and by adding to the said sentence, after the word "warehouse," the words "before the day prescribed by law for making return of the same;" and by striking out the words "one hundred," and inserting in lieu thereof the words "three hundred."

That section sixty-one be amended by striking out after the words "small all," the words "refined coal oil," and inserting in lieu thereof the words "distilled or refined coal oil, distillate benzoin or benzole;" also by inserting after the word "warehouse," and before the words "and no drawback," the following words: "and the same fees shall be paid for exports as are charged to exporters for like services in the custom-house," and by inserting after the words "redistilled," and before the words "for export," the words "or canned."

That section sixty-nine be amended by inserting after the word "suits" the words "and shall be deemed guilty of a misdemeanor, and be subject to imprisonment for a term not exceeding one year;" and that the proviso to said section be amended by adding after the words "forfeiture shall have" the word "been;" and by striking out the word "the" where it occurs the second time before the word "nature."

That section seventy-four be amended by striking out the word "or" after the word "with," and inserting, in lieu thereof, the word "one;" and by striking out the words "and hold the same until the license is produced," and inserting in lieu thereof the words "and the assessor of the district in which the seizure has occurred may, on ten days' notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling-house, require such peddler to show cause, if any he has, why the horses, wagon, and contents, pack, bundle, or basket so seized shall not be forfeited; and, in case no sufficient cause is shown, the assessor may direct a forfeiture, and issue an order to the collector or to any deputy collector of the district for the sale of the property so forfeited; and one half of the same, after payment of the expenses of the proceedings, shall be paid to the officer making the seizure, and the other half thereof to the collector for the use of the United States."

That section seventy-nine be amended by inserting in the first paragraph, after the words "claim agents," the words "patent agents;" by striking out, in the same paragraph, the words "carrying on such," and inserting in lieu thereof the words "may carry on;" by striking out, in the same paragraph, the words "may transact such business:" *Provided*, That no license shall hereafter issue until the managers of a lottery now existing shall give bond, in the sum of one thousand dollars, that the person receiving such license shall not sell any ticket, or supplementary ticket of such lottery which has not been duly stamped according to law; by inserting, in paragraph nine, after the words "other securities," the words "for themselves or others;" by striking from said paragraph the words "and shall make oath or affirmation, according to the form to be prescribed by the commissioner of internal revenue that all their transactions are made for a commission;" by striking out the proviso at the end of paragraph "twenty-eight;" by adding to paragraph thirty-two the following proviso: "*Provided further*, That no man between the ages of twenty and forty-five who is not enrolled for military duty, or regularly exempted from enrollment or draft for physical disability, shall be entitled to a license as a peddler.

"By striking out all of paragraph "forty-nine," and inserting in lieu thereof the following, to wit:—

"Forty-nine. Miners shall pay for each and every license the sum of ten dollars. Every person, firm, or company who shall employ others in the business of mining for coal, or for gold, silver, copper, lead, iron, zinc, spelter, or other mine-als, not having taken out a license as a manufacturer, and no other, shall be regarded as a miner under this act: *Provided*, That this shall not apply to any miner whose receipts from his mine shall not exceed annually one thousand dollars.

"Fifty. A license of ten dollars shall be required of every person, firm, or company engaged in the carrying or delivery of money, valuable papers, or any articles for pay, or doing an express business, whose gross receipts therefrom exceed the sum of six hundred dollars per annum. But one license fee of ten dollars shall be required from any one person, firm, or company in respect to all the business to be done by such person, firm, or company on a continuous route, and the payment of such license fee shall cover all business done upon such route by such person, firm, or company, anywhere in the United States; and such license fee shall be required only from the principal in such business, and not from any subordinate.

"Fifty-one. Substitute brokers shall pay one hundred dollars for each and every license, and in addition thereto ten dollars for each substitute procured by him and actually mustered into the military service of the United States. Every person who shall furnish or offer to furnish for pay, fee, or reward, volunteers, representative recruits, or substitutes for men drafted or liable to be drafted for the military or naval service of the United States, shall be deemed a substitute broker under this act: *Provided, however*, That persons appointed by any State, county, city, township, or district, or the officers thereof, to procure the enlistment of volunteers or substitutes to fill the quota of such State, county, city, township, or district, for the military service of the United States, under the call of the President of the United States, shall not be considered substitute brokers: *And provided, further*, That such person or agent shall receive no compensation except that which is given by such State, county, town, city, or district.

"Fifty-two. Insurance brokers shall pay twenty-five dollars for each license. Any person who shall negotiate or procure insurance in behalf of another person or party for which he shall receive any pay, commission, or compensation, shall be regarded as an insurance broker under this act," and the licenses herein provided for shall take effect on the first day of May next.

That section eighty-one be amended by striking therefrom the words "seventy-three," and inserting in lieu thereof the words "seventy-four," and by striking out the words "to vinters," and inserting in lieu thereof the words "nor to vinters."

That section eighty-three be amended by inserting after the words "in any collection district, monthly," the words "within ten days from the twentieth day of each month," and by inserting after the words "such duties within" the word "said," and by striking out after the words "ten days," *following* the words "after demand in writing delivered to him in person, or left at his house or place of business, or manufactory, or sent by mail."

That section eighty-four be amended by striking out the words "eighty-first," and inserting in lieu thereof the words "eighty-second," and by striking out the words "eighty-fourth," and inserting in lieu thereof the words "eighty-fifth."

That section eighty-six be amended by striking out the words "deposit at the time of sale" after the words "freight from the place of," and inserting in lieu thereof the word "manufacture," and in the next following paragraph by striking out the word "that" where it first occurs, and inserting in lieu thereof the word "the."

That section eighty-seven be amended by striking out after the words "accurately setting" the word "for," and inserting in lieu thereof the word "forth," and after the words "description of the manufactured article," by striking out the words "the proposed market for the same, whether foreign or domestic," and by inserting after the word "assessor," and preceding the word "assistant," the word "or."

That section ninety be amended by striking out all after the enacting clause and inserting in lieu thereof the following: "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, in-foil, licorice, and stemmed or twisted, by him or them on the first day of January of each year, 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-flour, or prepared snuff, or cigars, 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 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 or before the tenth day of each month, furnish to the assistant assessor of the district a true and accurate copy of the entries in said book during the preceding month, which copy shall be verified by oath or affirmation; and in case the duties shall not be paid within five days after demand thereof, the said collector may, on one day's notice, distrain for the same, with ten per centum additional on the amount thereof, subject to all the provisions of law relating to licenses, returns, assessments, payment of taxes, fines, penalties, and forfeitures, not inconsistent herewith in the case of other manufacturers; and such duties 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 or other material 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 or other materials 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 fourteenth section of this act: *Provided, further*, That manufactured tobacco, snuff, or cigars, whether of domestic manufacture or imported, may be transferred, without payment of the duty, to a bonded warehouse established in conformity with law and treasury regulations, under such rules and regulations and upon the execution of such transportation bonds or other security as the Secretary of the Treasury may prescribe, said bonds or other security to be taken by the collector of the district from which such removal is made; and may be transported from such a warehouse to a bonded warehouse used for the storage of merchandise at any port of entry, and may be withdrawn from bonded warehouse for consumption on payment of the duty, or removed for export to a foreign country without payment of duty, in conformity with provisions of law relating to the removal of distilled spirits, and the rules, regulations, and conditions of which, so far as applicable, shall apply to tobacco, snuff, or cigars, upon which any excise duty has been paid, either before or after it has been placed in bonded warehouse."

That section ninety-one be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That all manufactured tobacco, snuff, or cigars, whether of domestic manufacture or imported, shall, before the same is used or removed for consumption, be inspected and weighed by an inspector appointed under the fifty-eighth section of the act to which this is an amendment, who shall mark or affix a stamp upon the box or other package containing such tobacco, snuff, or cigars, in a manner to be prescribed by the commissioner of internal revenue, deducting the kind or form of tobacco and the weight of such package, with the date of inspection and the name of the inspector. The fees of such inspector shall in all cases be paid by the owner of the manufactured tobacco, snuff, or cigars, so inspected and weighed. And the penalties for the fraudulent marking of any box or other package of tobacco, snuff, or cigars, and for any fraudulent attempt to evade the duties on tobacco, snuff, or cigars, so inspected, by changing in any manner the package or the marks thereon, shall be the same as are provided in relation to distilled spirits by existing laws. And all cigars manufactured after the passage of this act shall be packed in boxes. And any manufactured tobacco, snuff, and cigars, whether of domestic manufacture or imported, which shall be sold or pass out of the hands of the manufacturer or importer, except into a bonded warehouse, without the inspection marks or stamps affixed by the inspector, unless otherwise provided, shall be forfeited, and may be seized wherever found, and shall be sold, one half of the proceeds of such sale to be paid to the informer, and the other moiety to the United States. The commissioner of internal revenue shall keep an account of all stamps delivered to the several inspectors; and said inspectors shall also keep an account of all stamps by them used or placed upon boxes containing cigars, and of all tobacco, snuff, and cigars inspected, and the name of the person, firm, or company for whom the same were so inspected, and return to the assessor of the district a separate and distinct account of the same; and also return to the said commissioner on demand all stamps not otherwise accounted for, and shall give a bond for a faithful performance of all the duties to which he may be assigned, and to return or account for all stamps which may be placed in his hands."

That section ninety-two be amended by striking out the words "by this act," and inserting in lieu thereof the words "by law."

That section ninety-four be amended by inserting after the words "pea coal" the words "or coal that will pass through a five-eighth inch, and over a three-eighth inch mesh;" in the paragraph relating to gas, by adding after the words "understood to be," in the first proviso, the words "in addition to the gas consumed by said company or other party;" by inserting in the last proviso in the paragraph on gas, after the words "coal-tar," where they first occur, the words "and naphtha;" and by inserting after the words "coal-tar," where they occur the second time in said proviso, the words "and the products of the manufacture of ammonical liquor;" by inserting after the word "naphtha," in the paragraph relating to coal illuminating oil, the word "distillate;" by inserting after the words "returns, assessments," the words "removing to and withdrawing from warehouses;" by striking from the proviso relating to naphtha, after the word "exceeding," the word "eighty," and inserting in lieu thereof the word "thirty;" by striking out of the first paragraph relating to "sugar" the words "brown or Muscovado;" and by striking out of the second paragraph relating to "sugar" the words "all clarified or refined;" and by striking out of the third paragraph relating to "sugar" the words "all clarified or refined;" by striking from the paragraph relating to gunpowder the words "at twenty-eight cents per pound or less, a duty of one cent per pound; when valued above twenty-eight and not exceeding thirty-eight cents per pound, a duty of one and a half cents per pound," and inserting in lieu thereof "at thirty-eight cents per pound or less, five per centum ad valorem;" and by striking out, in the last line of said paragraph, the word "eight," and inserting in lieu thereof the word "ten;" by inserting in the paragraph relating to "bill-heads, printed," after the word "circulars," the words "law-blanks, conveyancers' blanks, and other printed forms;" by adding at the end of the paragraph relating to printed books, the words "which shall be paid by the publishers thereof;" by inserting in the paragraph relating to photographs, after the words "being copies of engravings or works of art," the words "when the same are sold by the producer at wholesale at a price not exceeding ten cents each, or are;" by striking from the paragraph relating to "hulls, as launched," the word "launched," and inserting in lieu thereof the words "finished, including cabins, inner and upper works;" by inserting after the word "sewing," in the paragraph relating to "tents, awnings, and bags," the words "or pasting;" by inserting at the end of the paragraph relating to stoves and hollow-ware the following:

"On railroad chairs, and railroad, boat, and ship spikes and tubes, made of wrought iron, five dollars per ton;" by striking out all after the enacting clause, and inserting in lieu thereof the following: "That in estimating the annual gains, profits, and income of any person, all national, State, county, and municipal taxes paid within the year shall be deducted 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; 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 part of the income of such person. In estimating the annual gains, profits, or income of any person, the interest received or accrued upon all notes, bonds, and mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, less the interest paid by or due from such person, shall be included and assessed as 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 of live stock, and the amount of live stock, sugar, wool, butter, cheese, pork, beef, mutton, or other meats, hay and grain, or other vegetable or other productions, being the growth or produce 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, until the same shall be sold, shall be included and assessed as part of the income of such person for each year, and his share of the gains and profits of all companies, whether incorporated or partnership, 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 cultivate land, or to conduct any other business from which such income is actually derived, or pays interest upon any actual incumbrance thereon, the amount actually paid for such rent, labor, or interest, shall be deducted; and also the amount paid for 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 where the income of any person is irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or 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."

That section one hundred and eighteen be amended by striking out all after the enacting clause, and inserting in lieu thereof the words, "That it shall be the duty of all persons of lawful age to make and render a list or return, in such form and manner as may be prescribed by the commissioner of internal revenue, to the assistant assessor of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, whether as executors, administrators, or in any other fiduciary capacity, shall make and render a list or return, as aforesaid, to the assistant assessor of the district in which such guardian or trustee resides, of the amount of income, gains, and profits of any minor or person for whom they act as guardian or trustee; and the assistant assessor shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount of any list or return, if he has reason to believe that the same is understated; and in case any person, guardian, or trustee shall neglect or refuse to make and render such list or return, or shall render a false or fraudulent list or return, it shall be the duty of the assessor or the assistant assessor to make such list, according to the best information he can obtain, by the examination of such person, and his books and accounts, or any other evidence, and to add twenty-five per centum as a penalty to the amount of the duty due on such list in all cases of wilful neglect or refusal to make and render such list or return, and, in all cases of a false or fraudulent list or return, having been rendered, to add one hundred per centum, as a penalty, to the amount of duty ascertained to be due, the duty and the additions thereto as penalty to be assessed and collected in the manner provided for in other cases of wilful neglect or refusal to render a list or return, or of rendering a false and fraudulent return: *Provided*, That any party, in his or her own behalf, or as guardian or trustee, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the commissioner of internal revenue, that he or she, or his or her ward or beneficiary, was not possessed of an income of six hundred dollars, liable to be assessed, or that he or she has been assessed and paid income duty elsewhere in the same year, under authority of the United States, upon his or her gains and profits, as prescribed by law, and if the assistant assessor shall be satisfied of the truth of the declaration, shall thereupon be exempt from income duty in said district; or if the list or return of any party shall have been increased by the assistant assessor, such party may exhibit his books and accounts, and be permitted to prove and declare, under oath or affirmation, the amount of annual income liable to be assessed; but such oaths and evidence shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the assistant assessor. Any person feeling aggrieved by the decision of the assistant assessor in such cases may appeal to the assessor of the district, and his decision thereon, unless reversed by the commissioner of internal revenue, shall be final, and the form, time, and manner of proceedings shall be subject to rules and regulations to be prescribed by the commissioner of internal revenue."

That section one hundred and nineteen be amended by striking out the words "for thirty days," and, after the words "for ten days after," inserting the words "notice and."

That section one hundred and twenty be amended by striking out, at the end thereof, the word "act," and inserting in lieu thereof the word "section."

That section one hundred and twenty-five be amended by striking therefrom the word "and," following the word "custody," and inserting in lieu thereof the word "any."

That section one hundred and thirty-three be amended by adding, at the end thereof, the following words: "*Provided*, That no duty shall be levied in respect of any succession vesting before or subsequent to the passage of this act, where the successor shall be the wife of the predecessor."

That section one hundred and thirty-five be amended by striking therefrom the word "extension," and inserting in lieu thereof the word "extinction."

That section one hundred and forty-nine be amended by striking out the word "assment," and inserting in lieu thereof the word "assessment."

That section one hundred and fifty-eight be amended by striking out all after the enacting clause, and inserting in lieu thereof the following, to-wit: "That any person or persons who shall make, sign, or issue, or who shall cause to be made, signed, or issued, any instrument, document, or paper of any kind or description whatsoever, or shall accept, negotiate, or pay, or cause to be accepted, negotiated, or paid, any bill of exchange, draft, or order, or promissory note, for the payment of money, without the same being duly stamped or having thereupon an adhesive stamp for denoting the duty chargeable thereon, with intent to evade the provisions of this act, shall for every such offence forfeit the sum of fifty dollars, and such instrument, document, or paper, bill, draft, order, or note shall be deemed invalid and of no effect: "*Provided*, That the title of a purchaser of land, by deed duly stamped, shall not be defeated or affected by the want of a proper stamp on any deed conveying said land by any person from, through, or under whom his grantor claims or holds title: *And provided, further*, That hereafter, in all cases where the party has not affixed to any instrument [as] required by the one hundred and fifty-first section of the act of June thirtieth, eighteen hundred and sixty-four, or the schedule marked B thereunto annexed, *and* the stamp thereby required to be thereunto affixed, at the time of making or issuing the said instrument, and he or they or any party having an interest therein shall be subsequently desirous of affixing such stamp to said instrument, he or they shall appear before the collector of the revenue of the proper district, who shall, upon the payment of the price of the proper stamp required by law, and of a penalty of fifty dollars, and, where the whole amount of the duty denoted by the stamp required shall exceed the sum of fifty dollars, on payment also of interest at the rate of six per cent, on said duty from the day on which such stamp ought to have been affixed, affix the proper stamp to such instrument and note upon the margin of said instrument the date of his so doing, and the fact that such penalty has been paid, and such instrument shall thereupon be deemed and held to be as valid to all intents and purposes as if stamped when made or issued: *And provided further*, That where it shall appear to said collector, upon oath or otherwise, to his satisfaction that any such instrument has not been duly stamped at the time of making or issuing the same by reason of accident, mistake, inadvertence, or urgent necessity, and without any wilful design to defraud the United States of the stamp duty, or to evade or delay the payment thereof, then and in such case, if such instrument shall, within twelve calendar months after the making or issuing thereof, be brought to the said collector of revenue to be stamped and the stamp duty chargeable thereon shall be paid, it shall be lawful for the said collector to remit the penalty aforesaid and to cause such instrument to be duly stamped."

That section one hundred and sixty be amended by inserting before the word "injury" the word "accidental," and by striking out the words "while travelling;" also by striking out after the words "nor on certificates" the word "or," and inserting in lieu thereof the word "of;" and by striking out the words "other articles," and inserting in lieu thereof the word "hay."

That section one hundred and sixty-five be amended by striking out in the proviso the words "act contained," and inserting in lieu thereof the word "section."

That section one hundred and sixty-seven be amended by striking out the word "or" where it occurs the second time, and inserting after the word "sell" the words "expose for sale."

That section one hundred and sixty-eight be amended by striking out the words "lucifer or friction matches and cigar-lights or wax tapers."

That section one hundred and sixty-nine be amended by inserting after the words "who shall offer," the words "or expose;" and by inserting after the words "offered," the words "or exposed;" and by inserting in the proviso, after the words "imported articles," the words "except lucifer or friction matches, cigar-lights, and wax tapers."

That "Schedule B," preceding section one hundred and seventy-one, be amended in the paragraph marked "receipts," by inserting after the word "property," the words "except receipts issued by any persons, firms, or companies doing business as an express or express company to the delivery of any property for transportation," and that "Schedule C," preceding section one hundred and seventy-one, be amended in all the paragraphs concerning "playing-cards" by striking out, wherever it occurs, the word "retail." And at the end of the paragraph marked "receipts," the following: "*Provided*, That when two or more persons shall sign the same receipt, one or more stamps, equal in value to the several stamps required by this act, may be affixed to the said receipt in lieu of said several stamps."

That "Schedule B," preceding section one hundred and seventy-one, be further amended by striking out the word "lease" in the proviso in the clause taxing "mortgages," &c.; and also by adding to said proviso the following: "*And provided further*, That upon each and every assignment of any lease a stamp duty shall be required and paid equal to that required on the original instrument, issued by a stamp duty on the consideration or value of the assignment equal to that imposed upon the conveyance of land for similar consideration or value."

That section one hundred and seventy-one be amended by inserting before the words "refined coal-oil," the words "crude petroleum or rock-oil;" and after the words "all descriptions," by inserting the words "bullion, quicksilver, lucifer or friction matches, cigar-lights, and wax tapers."

That section one hundred and seventy-nine be amended by striking therefrom the words "if a collector or deputy collector," and by adding at the end of the words "use of the United States," the words "and where any penalty is paid without suit, or before judgment, and a moiety of the same is claimed by any person as informer, the Secretary of the Treasury, on application to him, shall ascertain the facts, and shall determine whether any claimant is entitled to such moiety and to whom the same shall be paid."

SEC. 2. *And be it further enacted*, That from and after the passage of this act the proviso to section one hundred and sixty-nine of the act to which this act is an amendment shall not be held to apply to lucifer matches, friction matches, or other articles made in part of wood and used for like purposes, nor to cigar-lights and wax tapers.

SEC. 3. *And be it further enacted*, That from and after the thirtieth day of June, eighteen hundred and sixty-five, the gross amount of all duties, taxes and revenues received or collected by virtue of the several acts to provide internal revenue to support the government and to pay the interest on the public debt, and of any other act or acts that may now or hereafter be in force connected with the internal revenues, shall be paid by the officers, collectors or agents receiving or collecting the same, daily to the treasury of the United States, under such instructions of the Secretary of the Treasury, without any abatement or deduction on account of salary, compensation, fees, costs, charges, expenses or claims of any description whatever, anything in any law to the contrary notwithstanding. And all monies now directed by law to be paid to the commissioner of internal revenue, including those derived from the sale of stamps shall be paid into the treasury of the United States by the party making such payment; and a certificate of such payment stating the name of the depositor and the specific account on which the deposit was made, signed by the treasurer, assistant treasurer, designated depositary, or proper officer of a deposit bank, and transmitted to and received by the commissioner of internal revenue, shall be deemed a compliance with the law requiring payment to be made to the commissioner, any law to the contrary notwithstanding: *Provided*, That in districts where, from the distance of the officer, collector, or agent receiving or collecting such duties, taxes and revenues from a proper government depository, the Secretary of the Treasury may deem it proper, he may extend the time for making such payment, not exceeding, however, in any case, the period of one month.

SEC. 4. *And be it further enacted*, That so much money as may be necessary for the payment of the lawful expenses, incident to carrying into effect the various acts relative to the assessment and collection of the revenues after the thirtieth day of June, eighteen hundred and sixty-five, until the first day of July, eighteen hundred and sixty-six, and not otherwise provided for, be, and the same is hereby, appropriated from any money in the treasury not otherwise appropriated. And it shall be the duty of such of the collectors of internal revenue as the Secretary of the Treasury may direct to act as disbursing agents to pay the aforesaid expenses, without increased compensation therefor, upon receiving the collectors' official bonds and sureties for the faithful performance of their duties as such disbursing agents, in such sum and form as shall be prescribed by the first comptroller of the treasury and approved by the Secretary.

SEC. 5. *And be it further enacted*, That in addition to the duties imposed in section ninety-four of the act to which this an amendment, as hereinbefore amended, there shall be levied, collected, and paid upon the goods, wares, and merchandise therein mentioned, except as hereinafter otherwise provided, an increase of one fifth of twenty per centum of the duties or rates of duty now provided in said section, whether ad valorem or specific: *Provided*, That the additional duties or rates of duty herein mentioned shall not apply to coal illuminating oil, refined, and naphtha, benzine and benzole, wood screws, paper of all descriptions, printed books, magazines, pamphlets, reviews, and similar publications, cotton, manufactured tobacco, snuff, cigars, cigarettes, and cheroots.

SEC. 6. *And be it further enacted*, That every national banking association, State bank, or State banking association, shall pay a tax of ten per centum on the amount of notes of any State bank or State banking association, paid out by them after the first day of July, eighteen hundred and sixty-six.

SEC. 7. *And be it further enacted*, That any existing bank organized under the laws of any State, having a paid-up capital of not less than seventy-five thousand dollars, which shall apply before the first day of July next for authority to become a national bank under the act entitled "An act to provide a national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June third eighteen hundred and sixty-four, and shall comply with all the requrements of said act, shall, if such bank be found by the comptroller of the currency to be in good standing and credit, receive such authority in preference to new associations applying for the same: *Provided*, That it shall be lawful for any bank or banking association organized under State laws, and having branches, the capital being joint and assigned to and used by the mother bank and branches in definite proportions, to become a national banking association in conformity with existing laws, and to retain and keep in operation its branches, or such one or more of them as it may elect to retain; the amount of the circulation redeemable at the mother bank and each branch to be regulated by the amount of capital assigned to and used by each.

SEC. 8. *And be it further enacted*, That there shall be levied, collected, and paid on all crude petroleum or rock-oil that may be produced and sold, or removed for consumption or sale, a duty of one dollar on each and every barrel of not more than forty-five gallons; and all petroleum or rock-oil that may be in possession of the producers at the place of production on the day when this act takes effect, shall be held and treated as if produced on that day; and the said duty shall be paid by the owner, agent, or superintendent of the well from which the petroleum or rock-oil has been produced, within ten days after the time of rendering the account required to be rendered by law of petroleum or rock-oil so chargeable with duty; and the said duty shall be a lien upon the same and on the well producing the same, with the buildings, fixtures, vessels, machinery, and tools, and on the lot or tract of land where the same may be, until the said