THE TRI-WEEKLY STANDARD.

"LIBERTY AND UNION, NOW AND FOREVER, ONE AND INSEPARABLE."—Daniel Webster.

VOL. I. RALEIGH, N. C., THURSDAY, OCTOBER 25, 1866. NO. 94.

Tri-Weekly Standard.

W. W. HOLDEN. J. W. HOLDEN.

W. W. HOLDEN & SON,

EDITORS OF THE STANDARD,

And authorized publishers of the Laws of the United States.

RATES OF SUBSCRIPTION.

TERMS—CASH IN ADVANCE.

Tri-Weekly paper,	1 year	$6 00
" " "	6 months	3 50
" " "	3 "	2 00
Weekly paper,	1 year	3 00
" "	6 months	1 50
" "	3 "	1 00
" "	5 copies 1 year	12 00
" "	10 " 1 "	22 00

To those who get up clubs of five or more subscribers one copy, gratis, will be furnished.

A cross ⋊ mark on the paper indicates the expiration of the subscription.

RATES OF ADVERTISING.

Ten lines or one inch space to constitute a square.

One square, one insertion,	$1 00
Each subsequent insertion,	50

Liberal deduction made, by special contract, to large advertisers.

Court advertisements will be charged 25 per cent. higher than the regular rates.

SPECIAL NOTICES charged 50 per cent. higher than ordinary advertisements.

For advertisements inserted irregularly, 25 per cent higher than usual rates will be charged.

No paper in the South has advertising facilities superior to the *Standard*.

Letters must be addressed to

W. W. HOLDEN & SON,
Raleigh, N. C.

Post Office, Raleigh, N. C.,
September 24th, 1866.

The mails will close as follows, on and after this date:

Western, daily, at	4	P. M.
Eastern, " "	7	A. M.
Northern, " "	7	"
Fayetteville " "	6	P. M.
Carthage every Tuesday at	4	"
Roxboro " Wednesday at	1	"
Leachburg " " at	1	"
Northern Mail arrives daily at	4	"
Eastern " " " "	4	"
Western " " " "	7 30	A. M.

Office hours from 7 A. M., to 7 P. M., during the week,—from 8 to 9 A. M., and from 5 to 6 P. M., on Sundays.

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Superior Style

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GOLD AND SILVER BRONZES,

A Select Stock of the Best Material for Printing Purposes found

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At the STANDARD OFFICE.

The Best Printing,

AND THE

CHEAPEST PRINTING

OF

ALL KINDS,

EXECUTED ON THE SHORTEST NOTICE,

AT THE

STANDARD OFFICE.

CALL AND SEE SAMPLES OF WORK,

AND

LEARN OUR PRICES.

BLANKS FOR SALE.

WE HAVE JUST HAD PRINTED VARIOUS Blank forms for cases in the Superior courts as follows:

Indictmennt for Larceny,
Do Misdemeanor—Altering Marks
Do do Unlawful Fences.
Do do Fornication and Adultery
Do do Assault and Battery.
Do do Disorderly House.
Do do Unlawful Retailing.
Do do Forcible Entry.
Do do Affray.

Price of the above blanks $1 per quire.

These, with various other Blanks, such as Land Deeds, Marriage License Bonds, and Indentures, are gotten up in superior style, with appropriate blank endorsements on back, and printed on good paper They will be sold on reasonable terms for cash.

Any Blanks, not on hand, will be printed to order at the shortest notice, at the

STANDARD OFFICE.

OFFICIAL.

LAWS OF THE UNITED STATES.

Passed at the Second Session of the Thirty-seventh Congress, which was begun and held at the City of Washington, in the District of Columbia, on Monday, the second day of December, A. D. 1861, and ended on Thursday, the 17th day of July, A. D. 1862.

PUBLIC ACTS.

ABRAHAM LINCOLN, President. HANNIBAL HAMLIN, Vice President, and President of the Senate. SOLOMON FOOTE was elected President of the Senate, *pro tempore*, on the eighteenth, day of July, and continued so to act until the close of the session. GALUSHA A. GROW, Speaker of the House of Representatives.

[Continued.]

On patent or enamelled skirting leather, one and a half per sqare foot;

On all sole and rough or harness leather, made from hides, imported east of the Cape of Good Hope, and all damaged leather, five mills per pound;

On all other sole or rough leather, hemlock tanned, and harness leather, seven mills per pound;

On all sole or rough leather, tanned in whole or in part with oak, one cent per pound;

On all finished or curried upper leather, made from leather tanned in the interest of the parties finishing or currying such leather not previously taxed in the rough, except calf skins, one cent per pound;

On bend and butt leather, one cent per pound;

On offal leather, five mills per pound.

On oil-dressed leather, and deer skins dressed or smoked, two cents per pound;

On tanned calf skins, six cents each;

On morocco, goat, kid, or ship skins, curried, manufactured, or finished, four per centum ad valorem: Provided, That the price at which such skins are usually sold shall determine their value;

On horse and hog skins tanned and dressed, four per centum ad valorem;

On American patent cal skins, five per centum ad valorem;

On conducting hose of all kinds for conducting water or other fluids, a duty of three per centum ad valorem;

On wine, made of grapes, five cents per gallon;

On varnish, made wholly or in part of gum copal or other gums or substances, five per centum ad valorem;

On furs of all descriptions, when made up or munufactured, three per centum ad valorem;

On cloth and all textile or knitted or felted fabrics of cotton, wool, or other materials, before the same has been dyed, printed, bleached, or prepared in any other manner, a duty of three per centum ad valorem; Provided, That thread or yarn manufactured and sold or delivered exclusively for knitted fabrics, or for weaving, when the spinning and weaving for the manufacture of cloth of any kind is carried on separately, shall not be regarded as manufactures within the meaning of this act; but all fabrics of cotton, wool, or other material, whether woven, knit, or felted, shall be regarded as manufactures, and subject to the duty, as above, of three per centum ad valorem.

On all diamonds, emeralds, and all other jewelry, a tax of three per centum ad valorem;

On and after the first day of October, eighteen hundred and sixty-two, there shall be levied, collected, and paid, a tax of one half of one cent per pound on all cotton held or owned by any person or persons, corporation, or association of persons; and such tax shall be a lien thereon in the possession of any person whomsoever. And further, if any person or persons corporations, or association of persons, shall remove, carry, or transport the same from the place of its production before said tax shall have been paid such person or persons, corporation, or association of persons, shall forfeit and pay to the United States double the amount of such tax, to be recovered in any court having jurisdiction thereof: Provided, however, That the Commissioner of Internal Revenue is hereby authorized to make such rules and regulations as he may deem proper for the payment of said tax at places different from that of the production of said cotton: And provided, further, That all cotton owned and held by any manufacturer of cotton fabrics on the first day of October, eighteen hundred and sixty-two, and prior thereto, shall be exempt from the tax hereby imposed.

On all manufactures of cotton, wool, silk, worst, flax, hemp, jute, India-rubber, guttapercha, wood, willow, glass, petty-ware, leather, paper, iron, steel, lead, tin, copper, zinc, brass, gold, silver, horn, ivory, bone, bristles, wholly or in part, or of other materials, not in this act otherwise provided for, a duty of three per centum ad valorem: Provided, That on all cloths dyed, printed, bleached, manufactured into other fabrics, or otherwise prepared, on which a duty or tax shall have been paid before the same were so dyed, printed, bleached, manufactured, or prepared, the said duty or tax of three per centum shall be assessed only upon the increased value thereof: And provided, further, That on all oil-dressed leather, and deer skins dressed or smoked, manufactured into gloves, mittens or other articles on which a duty or tax shall have been paid before the same were so manufactured, the said duty or tax of three per centum shall be assessed only upon the increased valuation thereof: And provided, further. That in estimating the duties upon articles manufactured when removed and sold at any other place than the place of manufacture, there shall be deducted from the gross amount of sales the freight, commission, and expenses of sale actually paid, the duty shall be assessed and paid upon the net amount after the deductions as aforesaid: And provided, further, That printed books, magazines, pamphlets, newspapers, reviews, and all other similar printed publications: boards, shingles, and all other lumber and timber; staves, hoops, headings, and timber only partially wrought and unfinished for chairs, tubs, pails, snathes, lasts, shovel and fork handles; umbrella stretchers, pig iron, and iron not advanced beyond slabs, blooms, or loops: maps and charts; charcoal; alcohol made or manufactured of spirits or materials upon which the duties imposed by this act shall have been paid; plaster or gypsum; malt; burning fluid; printers' ink; flax prepared for textile or felting purposes, until actually woven or fitted into fabrics for consumption; all flour and meal made from grain; bread and breadstuffs; pearl barley and split peas; butter; cheese; concentrated milk; bullion, in the manufacture of silverware; brick: lime; Roman cement; draining tiles; marble; slate; building stone; copper, in ingots or pigs; and lead, in pigs or bars, shall not be regarded as manufactures within the meaning of this act: Provided, That whenever, by the provisions of this act, a duty is imposed upon any article removed for consumption or sale, it shall apply only to such articles as are manufactured on or after the first day of August, eighteen hundred and sixty-two, and to such as are manufactured and not removed from the place of manufacture prior to that date.

AUCTION SALES.

Sec.. 76 And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-two, 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 per centum on the gross amount of such sales, and every auctioneer 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 same time, as aforesaid, pay to the collector or deputy collector the amount of duty or tax thereupon, as aforesaid, and in default thereof shall be subject to and pay a penalty of five hundred dollars. In all cases of deliquency 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 executors or administrators.

CARRIAGES, YACHTS, BILLIARD-TABLES, AND PLATE.

Sec. 77. And be it further enacted, That from and after the first day of May, eighteen hundred and sixty-two, there shall be levied, collected, and paid, by any person or persons owning, possessing, or keeping any carriage, yacht, and billiard-table, the several duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in schedule marked A.

SCHEDULE A.

CARRIAGES, YACHTS, BILLIARD-TABLES, AND PLATE.

	DUTY. Dolls cts
Carriage, gig, chaise, phæton, wagon, buggy-wagon, carryall, rockaway, or other like carriage, the body of which rests upon springs of any description, kept for use, and which shall not be exclusively employed in husbandry or for the transportation of merchandise, and valued at seventy-five dollars or over, including the harness therewith, when drawn by one horse, one dollar.	1 00
Carriages of like description drawn by two horses, and any coach, hackney-coach, omnibus, or four-wheel 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 exclusively employed in husbandry or for the transportation of merchandise, valued at seventy-five dollars, and not exceeding two hundred dollars, including the harness used therewith, drawn by two horses or more, two dollars.	2 00
Carriages of like description, when valued above two hundred dollars, and not exceeding six hundred dollars, five dollars.	5 00
Carriages of like description, valued above six hundred dollars, ten dollars.	10 00
Pleasure or racing vessels, known as yachts, whether by sail or steam, under the value of six hundred dollars, five dollars.	5 00
Yachts valued above six hundred dollars, and not exceeding one thousand dollars, ten dollars.	10 00
And for each additional one thousand dollars in value of said yachts, ten dollars.	10 00
Billiard-tables, kept for use, ten dollars	10 00
Plate of gold, kept for use, per ounce troy fifty cents	50
Plate of silver, kept for use, per ounce troy, three cents	3

Provided, That silver spoons or plate of silver, to an amount not exceeding forty ounces, as aforesaid, belonging to any one person, shall be exempt from duty.

SLAUGHTERED CATTLE, HOGS, AND SHEEP.

Sec. 78. And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-there shall be levied, collected, and paid by any person or persons, firms, companies, or agents or employees thereof, the following duties or taxes, that is to say:

On all horned cattle exceeding eighteen months old, slaughtered for sale, thirty cents per head;

On all calves and cattle under eighteen months old, slaughtered for sale, five cents per head;

On all hogs, exceeding six months old slaughtered for sale, when the number thus slaughtered exceeds twenty in any one year, ten cents per head;

On all sheep, slaughtered for sale, five cents per head: Provided, That all cattle, hogs, and sheep, slaughtered by any person for his or her own consumption, shall be exempted from duty.

Sec. 79. And be it further enacted, That on and after the date on which this act shall take effect, any person or persons, firms, or companies, or agents or employees thereof, whose business or occupation it is to slaughter for sale any cattle, calves, sheep, or hogs, shall be required to make and render a list at the end of each and every month to the assistant assessor of the district where the business is transacted, stating the number of cattle, calves, if any, the number of hogs, if any, and the number of sheep, 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 affirmations, in such manner and form as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, at the time of rendering said list, pay the full amount of duties which have accrued or should accrue, 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 general 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, hogs, or sheep so slaughtered upon which the duty is fraudulently withheld, evaded, or attempted to be evaded: Provided, That the Commissioner of Internal Revenue shall prescribe such further rules and regulations as he may deem necessary for ascertaining the correct number of cattle, calves, hogs, and sheep, liable to be taxed under the provisions of this act.

RAILROADS, STEAMBOATS, AND FERRY-BOATS.

Sec. 80. And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-two, any person or persons, firms, companies, or corporations, owning or possessing, or having the care management of any railroad or railroads upon which steam is used as a propelling power, or of any steamboat or other vessel propelled by steam-power, shall be subject to and pay a duty of three per centum on the gross amount of all the receipts of such railroad or railroads or steam-vessel for the transportation of passengers over and upon the same; and any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any railroad or railroads using any other power than steam thereon, or owning, possessing, or having the care or management of any ferry-boat, or vessel used as a ferry-boat, propelled by steam or horse power, shall be subject to and pay a duty of one and a half per centum upon the gross receipts of such railroad or ferry-boat, respectively, for the transportation of passengers over and upon said railroads, steamboats, and ferry boats, respectively; and any person or persons, firms, companies, or corporations, owning, possessing, or having the care or management of any bridge authorized by law to receive toll for the transit of passengers, beasts, carriages, teams, and freight of any description over such bridge, shall be subject to and pay a duty of three per centum on the gross amount of all their receipts of every description. And the owner, possessor, or person or persons having the care and management of any such railroad, steamboat, ferry-boat, or other vessel, or bridge, as aforesaid, shall, within five days after the end of each and every month, commencing as hereinbefore mentioned, make a list or return to the assistant assessor of the district within which such owner, possessor, company, or corporation may have his or its place of business, or where any such railroad, steamboat, ferry-boat, or bridge is located or belongs, respectively, stating the gross amount of such receipts 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, monthly, at the time of making such return, pay to the collector or depnty collector of the district 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 lists or return for the space of five days after such return should be made as aforesaid, the assessor or assistant assessor shall proceed to estimate the amount received and the duties payable thereon, as hereinbefore provided in other cases of delinquency to make return for purposes of assessment; and for the purpose of making such assessment, or of ascertaining the correctness of any such return, the books of any such person, company, or corporation shall be subject to the inspection of the assessor or assistant assessor on his demand or request therefor; and in case of neglect or refusal to pay the duties as aforesaid when the same have been ascertained as aforesaid, for the space of five days after the same shall have become payable, the owner, possessor, or person having the management as aforesaid, shall pay, in addition, five per centum on the amount of such duties; and for any attempt knowingly to evade the payment of such duties, the said owner, possessor, or person having the care or management as aforesaid, shall be liable to pay a penalty of one thousand dollars for every such attempt, to be recovered as provided in this act for the recovery of penalties; and all provisions of this act in relation to liens and collections by distraint not incompatible herewith, shall apply to this section and the objects therein embraced: 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 cemmence, 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.

RAILROAD BONDS.

Sec. 81. And be it further enacted, That on and after the first day of July, eighteen hundred and sixty-two, any person or person owning or possessing, or having the care or management of any railroad company or railroad corporation being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable in one or more years after date, upon which interest is or shall be stipulated to be paid, or coupons representing the interest shall be or shall have been issued to be paid, and all dividends in scrip or money or sums of money thereafter declared due or payable to stockholders of any railroad company, as part of the earnings, profits or gains of said companies, shall be subject to and pay a duty of three per centum on the amount of all such interest or coupons or dividends whenever the same shall be paid; and said railroad companies, or railroad corporations, or any person or persons owning, possessing, or having the care or management of any railroad company or railroad corporation, are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, after the first day of July, as aforesaid, on account of any interest or coupons or dividends due and payable as aforesaid, the said duty or sum of three per centum; and the duties deducted as aforesaid, and certified by the president or other proper officer of said company or corporation, shall be a receipt and discharge according to the amount thereof, of said railroad companies or railroad corporations, and the owners, possessors and agents thereof, on dividends and on bonds or other evidences of their indebtedness, upon which interest or coupons are payable, holden by any person or party whatsoever, and a list or return shall be made and rendered within thirty days after the time fixed when said interest or coupons or dividends become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a faithful account of the duties received and chargeable, as aforesaid, during the time when such duties have accrued or should accrue, and remaining unaccounted for; and there shall be annexed to every such list or return a declaration under oath or affirmation, in manner and form as may be prescribed by the Commissioner of Internal Revenue, of the president, treasurer, or some proper officer of said railroad company or railroad corporation, that the same contains a true and faithful account of the duties so withheld and received during the time when such duties have accrued or should accrue, and not accounted for, and for any default in the making or rendering of such list or return, with the declaration annexed, as aforesaid, the person or persons owning, possessing or having the care or management of such railroad company or railroad corporation, making such default, shall forfeit as a penalty the sum of five hundred dollars; and in case of any default in making or rendering said list, or of any default in the payment of the duty, or any part thereof, accruing or which should accrue, the assessment and collection shall be made according to the general provisions of this act.

BANKS, TRUST COMPANIES, SAVINGS INSTITUTIONS, AND INSURANCE COMPANIES.

Sec. 82. And be it further enacted, That on and after the first day of July, eighteen hundred and sixty-two, there shall be levied collected and paid, by all banks, trust companies and savings institutions, and by all fire, marine, life, inland, stock, and mutual insurance companies, under whatever style or name known or called, of the United States or Territories, specially incorporated or existing under general laws, or which may hereafter be incorporated or exist as aforesaid, on all dividends in scrip or money thereafter declared due or paid to stockholders, to policy holders, or to depositors, as part of the earnings, profits, or gains of the said banks, trust companies, savings institutions, or insurance companies, and on all sums added to their surplus or contingent funds, a duty of three per centum: Provided, That the duties 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. And said banks, trust companies, savings institutions, and insurance companies are hereby authorized and required to deduct and withhold from all payments made to any person, persons or party, on account of any dividends or sums of money that may be due and payable, as aforesaid, after the first day of July, eighteen hundred and sixty-two, the said duty of three per centum. And a list or return shall be made and rendered within thirty days after the time fixed when such dividends or sums of money shall be declared due and payable, and as often as every six months to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the amount of duties accrued or which should accrue from time to time, as aforesaid, during the time when such duties remain unaccounted for, and there shall be annexed to every such list or return a declaration, under oath or affirmation, to be made in form and manner as shall be prescribed by the Commissioner of Internal Revenue, of the president, or some other proper officer of said bank, trust company, savings institution, or insurance company respectively, that the same contains a true and faithful account of the duties which have accrued or should accrue, and not accounted for, and for any default in the delivery 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 five hundred dollars.

Sec. 83. And be it further enacted, That any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, bank, trust company, savings institution, or insurance company, as heretofore mentioned required under this act to make and render any list or return to the Commissioner of Internal Revenue, shall, upon rendering the same, pay to the said Commissioner of Internal Revenue the amount of the duties due on such list or return, and in default thereof shall forfeit as a penalty the sum of five hundred dollars; and in case of neglect or refusal to make such list or return as aforesaid, or to pay the duties as aforesaid, for the space of thirty days after the time when said list should have been made and rendered, or when said duties shall have become due and payable, the assessment and collection shall be made according to the general provisions heretofore prescribed in this act.

Sec. 84. And be it further enacted, That on the first day of October, anno Domini eighteen hundred and sixty-two, and on the first day of each quarter of a year thereafter, there shall be paid by each insurance company, whether inland or marine, and by each individual or association engaged in the business of insurance from loss or damage by fire, or by the perils of the sea, the duty of one per centum upon the gross receipts for premiums and assessments by such individual, association, or company during the quarter then preceding; and like duty shall be paid by the agent of any foreign insurance company having an office or doing business within the United States.

Sec. 85. And be it further enacted, That on the first day of October next, and on the first day of each quarter thereafter, an account shall be made and rendered to the Commissioner of Internal Revenue by all insurance companies or their agents or associations, or individuals making insurance, except life insurance, including agents of all foreign insurance companies, which shall contain a true and faithful account of the insurance made, renewed, or continued, or indorsed upon any open policy by said companies or their agents, or associations, or individuals, during the preceding quarter, setting forth the amount insured, and the gross amount received, and the duties accruing thereon under this act; and there shall be annexed to and delivered with every such quarterly account an affidavit, in the form to be prescribed by the Commissioner of Internal Revenue, made by one of the officers of said company or association, or individual, or by the agent in the case of a foreign company, that the statements in said accounts are in every respect just and true; and such quarterly accounts shall be rendered to the Commissioner of Internal Revenue within thirty days after the expiration of the quarter for which they shall be made up, and upon rendering such account, with such affidavit as aforesaid, thereto annexed, the amount of the duties due by such quarterly accounts shall be paid to the Commissioner of Internal Revenue; and for every default in the delivery of such quarterly account, with such affidavit annexed thereto, or in the payment of the amount of the duties due by such quarterly account, the company, or agent, or association, or individual making such default shall forfeit and pay, in addition to such duty, the sum of five thousand dollars.

SALARIES AND PAY OF OFFICERS AND PERSONS IF THE SERVICE OF THE UNITED STATES, AND PASSPORTS.

Sec. 86. And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-two, there shall be levied, collected and paid on all salaries of officers, or payments to persons in the civil, military, naval or other employment or service of the United States, including senators and representatives and delegates in Congress, when exceeding the rate of six hundred dollars per annum, a duty of three per centum on the excess above the said six hundred dollars; and it shall be the duty of all paymasters, and all disbursing officers under the government of the United States, or in the employ thereof, when making any payments to officers and persons as aforesaid, or upon settling and adjusting the accounts of such officers and persons, to deduct and withhold the aforesaid duty of three per centum, and shall at the same time make a certificate stating the name of the officer or person from whom such deduction was made, and the amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal duties; and the payroll, receipts, or accounts of officers or persons paying such duty, as aforesaid, shall be made to exhibit the fact of such payment.

Sec. 87. And be it further enacted, That for every passport issued from the office of the Secretary of State, after the thirtieth day of June, eighteen hundred and sixty-two, there shall be paid the sum of three 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. 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 to the treasury.

ADVERTISEMENTS.

Sec. 88. And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-two, 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 all advestisements, or all matters 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 quarterly, commencing as heretofore mentioned, containing the gross amount of receipts as aforesaid, and the amount of duties which have accrued thereon, and render the same to the assistant assessor of the respective districts 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, and at the time of making said list or return, pay to the collector or deputy collector of the district, as aforesaid, 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, as aforesaid, for the space of thirty days after the time when said list or return ought to have been made, as aforesaid, the assistant assessor 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 thirty days after said duties become due and payable, 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 five per centum on the amount due; and in case of fraud or evasion, whereby the revenue is attempted to be defranded, 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 five hundred dollars for each offence, or for any sum fraudulently unaccounted for; and all provisions in this act in relation to 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, as aforesaid, to the contrary notwithstanding: Provided, further, That the receipts for advertisements to the amount of one thousand dollars, by any person or persons, firm, or company, publishing, any newspaper, magazine, review, or other literary, scientific, news publication, issued periodically, shall be exempt from duty: And provided, further, That all newspapers whose circulation does not exceed two thousand copies shall be exempted from all taxes for advertisements.

INCOME DUTY.

Sec. 89. And be it further enacted, That for the purpose of modifying and reenacting, as hereinafter provided, so much of an act, entitled "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," approved fifth of August, eighteen hundred and sixty-one, as relates to income tax; that is to say, sections forty-nine, fifty, (except so much thhereof as relates to the selection and appointment of depositaries,) and fifty-one, be, and the same are hereby, repealed.

Sec. 90. And be it further enacted, That there shall be levied, collected, and paid annually, upon the annual gains, profits, or income of every person residing in the United States, whether derived from any kind of property, rents, interest, dividends, salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, except as hereinafter mentioned, if such annual gains, profits, or income exceed the sum of six hundred dollars, and do not exceed the sum of ten thousand dollars, a duty of three per centum on the amount of such annual gains, profits, or income over and above the said sum of six hundred dollars; if said income exceeds the sum of ten thousand dollars, a duty of five per centum upon the amount thereof exceeding six hundred dollars; and upon the annual gains, profits, or income, rents, and dividends accruing upon any property, securities, and stocks owned in the United States by any citizen of the United States residing abroad, except as hereinafter mentioned, and not in the employment of the government of the United States, there shall be levied, collected, and paid a duty of five per centum.

Sec. 91. And be it further enacted That in estimating said annual gains, profits, or income, whether subject to a duty, as provided in this act, of three per centum, or of five per centum, all other national, state, and local taxes, lawfully assessed upon the property or other sources of income of any person as aforesaid, from which said annual gains, profits, or income of such person is or should be derived, shall be first deducted from the gains, profits, or income of the person or persons who actually pay the same, whether owner or tenant, and all gains, profits, or income derived from salaries of officers, or payments to persons in the civil, military, naval, or other service of the United States, including senators, representatives, and delegates in Congress, above six hundred dollars, or derived from interest or dividends on stock, capital, or deposits in any bank, trust company, or savings institution, insurance, gas, bridge, express, telegraph, steamboat, ferry-boat, or railroad company, or corporation, or on any bonds or other evidences of indebtedness of any railroad company or other corporation, which shall have been assessed and paid by said banks, trust companies, savings institutions, insurance, gas, bridge, telegraph, steamboat, ferry-boat, express, or railroad companies, as aforesaid, or derived from advertisements, or on any articles manufactured, upon which specific, stamp or ad valorem duties shall have been directly assessed or paid, shall also be deducted; and the duty herein provided for shall be assessed and collected upon the income for the year ending the thirty-first day of December next preceding the time for levying and collecting said duty, that is to say, on the first day of May, eighteen hundred and sixty-three, and in each year thereafter: Provided, That upon such portion of said gains, profits, or income, whether subject to a duty as provided in this act of three per centum or of five per centum, which shall be derived from interest upon notes, bonds, or other securities of the United States, there shall be levied, collected, and paid a duty not exceeding one and one-half of one per centum, anything in this act to the contrary notwithstanding.

Sec. 92. And be it further enacted, That the duties on income herein imposed shall be due and payable on or before the thirtieth day of June, in the year eighteen hundred and sixty-three, and in each year thereafter until and including the year eighteen hundred and sixty-six and on 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 demand thereof by the collector, there shall be livied in addition thereto, the sum of five per centum on the amount of duties unpaid, as a penalty, except from the estates of deceased and insolvent persons; and if any person or persons, or or party, liable to pay such duty, shall neglect or refuse to pay the same, the amount due shall be a lien in favor of the United States from the time it was so due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all the property, and rights to property, stocks, securities, and debts of every description from which the income upon which said duty is assessed or levied shall have accrued, or may or should accrue; and in default of the payment of said duty for the space of thirty days, after the same shall have become due, and be demanded, as aforesaid, said lien may be enforced by distraint upon such property, rights to property, stocks, securities, and evidences of debt, by whomsoever holden; and for this purpose the Commissioner of Internal Revenue, upon the certificate of the collector or deputy collector that said duty is due and unpaid for the space of ten days after notice duly given of the levy of such duty, shall issue a warrant in form and manner to be prescribed by said Commissioner of Internal Revenue, under the directions 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 and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale by the collector or deputy collector of the sale, shall give title to the purchaser, of 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 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 therefor in lieu of any original or prior certificates, which shall be void whether cancelled or not; and said certificates of sale of the collector or deputy collector, where the subject of sale shall be securities or other evidences of debt, shall be good and valied receipts to the person or party holding the same, as against any person or persons, or other party holding, or claiming to hold, possession of such securities or other evidences of debt.

Sec. 93. And be it further enacted, That it shall be the duty of all persons of lawful age, and all guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or other fiduciary capacity, to make return in the list or schedule, as provided in this act, to the proper officer of internal revenue, of the amount of his or her income, or the income of such minors or persons as may be held in trust as aforesaid, according to the requirements hereinbefore stated, and in case of neglect or refusal to make such return, the assessor or assistant asssessor shall assess the amount of his or her income, and proceed thereafter to collect the duty thereon in the same manner as is provided for in other classes of neglect and refusal to furnish lists or schedules in the general provisions of this act, where not otherwise incompatible, and the assistant assessor may increase the amount of the list or return of any party making such return, if he shall be satisfied that the same is understated: Provided, That any party, in his or her own behalf, or as guardian or trustee, as aforesaid, 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 was not possessed of an income of six hundred dollars, liable to be assessed according to the provisions of this act, or that he or she has been assessed elsewhere and the same year for an income duty, under authority of the United States, and shall thereupon be exempt from an income duty; or, if the list or return of any party shall have been increased by the assistant assessor, in manner