National Republican.

THE DAILY NATIONAL REPUBLICAN Is published every afternoon (Sundays excepted) by W. J. McGeagh & Co., and is furnished to our subscribers (by carriers) at 10 cents per week.

Mail subscribers, $5.00 per annum; $2.50 for six months, and $1.25 for three months, invariably in advance.

Single copies, Three Cents.

Daily National Republican.

VOL. IV. WASHINGTON, D. C., THURSDAY EVENING, AUGUST 11, 1864. NO. 219

National Republican.

RATES OF ADVERTISING.

One square, three days $2.00
One square, four days 2.50
One square, five days 3.00
One square, six days 3.50
Every other day advertisements, 50 per cent. additional.
Twice a week, 75 per cent additional.
Eight lines or less constitute a square.
Advertisements should be handed in by 12 o'clock, m.

PROPOSALS.

PROPOSALS FOR HORSE EQUIPMENTS.

ORDNANCE OFFICE, WAR DEPARTMENT, WASHINGTON, D.C., July 25, 1864.

Proposals will be received by this Department until August 25th, 1864, at 4 p. m., for the delivery at the following Arsenals of Horse Equipments, United States cavalry pattern, as hereinafter stated:

At the New York Arsenal, 10,000.
" Frankfort " 6,000.
" Allegheny " 8,000.
" St. Louis " 3,000.

These sets of horse equipments are to be furnished complete, with the exception of horse brush, curry-comb, lariat, picket pin, link, nose bags, spurs and straps, blankets, watering bridle, and sweat leather. The saddle bags and stirrups are to conform strictly in pattern and finish to those deposited at the above-named Arsenals. The saddle leather from trimmings are to be japanned. The trees are to be of the regulation pattern, asserted size, not less than 2½ inches between the bars on the inside of the pommel; the side bars of hard white wood or beech; the pommel and cantle of beech, well glued together. All the irons are to be one-tenth of an inch thick, and all leather made to be covered with the best sized calf skin grain side. All other coverings will be rejected. The halters are to be riveted with twelve No. 12 copper rivets, as shown in samples. The bridle rein is to be seven eighths of an inch wide, and made stages single. The girth strapping is to be riveted. The two D rings to have a strap two rivets at each end of girth, no cross stitching, and the stitches brought in the sets will not be less than eight (8) stitches to the inch. The stirrup hoods will be omitted. The carbine's socket strap is to be riveted with two No. 12 copper rivets. The trees are to be subject to inspection during all stages of their manufacture, and, if deemed necessary, the leather to be used in the fabrication of these equipments to be inspected before cutting.

The final inspection will be made at the arsenal where delivered.

Deliveries must be made in lots of not less than one-tenth per week of the whole amount contracted for, the first delivery to be made on the ——.

Failure to make deliveries at a specified time will subject the contractor to a forfeiture of the sum or he may fail to deliver at that time.

No bids will be considered other than from parties who are known to be regular manufacturers, and who are capable of executing in their own shops the work proposed for.

Bidders will state explicitly the arsenal at which they propose to deliver, and the number of sets they propose to deliver at each place, if for more than one.

Forms of bid can be obtained at any of the above arsenals, or at this office.

Proposals not made out on this form will not be considered.

GUARANTY.

The bidder will be required to accompany his proposition with a guaranty, signed by two responsible persons, that in case his bid is accepted he will at once execute the contract for the same, with good and sufficient sureties, in a sum equal to the whole amount of the contract, to deliver the article proposed, in conformity with the terms of this advertisement; and in case the said bidder should fail to enter into the contract, they to make good the difference between the offer of said bidder and the next responsible bidder, or the person to whom the contract may be awarded.

The responsibility of the guarantors must be shown by the official certificate of the Clerk of the Circuit District Court, or of the United States District Attorney.

Bonds in a sum equal to the amount of the contract, signed by the contractor and both of his guarantors, will be required of the successful bidder or bidders upon signing the contract.

FORM OF GUARANTY.

We, the undersigned, residents of ——, in the county of ——, and State of ——, hereby jointly and severally covenant with the United States, and guarantee, in case the foregoing bid of ——— be accepted, that he or they will at once execute the contract for the same, with good and sufficient sureties, in a sum equal to the amount of the contract, to furnish the articles proposed in conformity with the terms of this advertisement dated July 25, 1864, under which the bid was made; and in case the said ——— shall fail to enter into a contract as aforesaid, we guarantee to make good the difference between the offer of the said ——— and the next lowest responsible bidder, or the person to whom the contract may be awarded.

Given under our hands and seals this ——— day of ———, 186—.

[Seal.]
[Seal.]

Witness:

Proposals will be addressed to "BRIGADIER GENERAL GEORGE D. RAMSAY, Chief of Ordnance, Washington, D. C." and will be endorsed "Proposals for Horse Equipments."

GEORGE D. RAMSAY,
Brigadier General, Chief of Ordnance.

jy18-c. 7t

PROPOSALS FOR MALLEABLE IRON CAVALRY TRIMMINGS.

ORDNANCE OFFICE, WAR DEPARTMENT, WASHINGTON, July 16, 1864.

Sealed proposals will be received at this office until SATURDAY, August 20, 1864, at 4 o'clock, p. m., for the delivery at the following points of the undermentioned quantities of malleable iron trimmings for cavalry equipments:

At the New York Agency, New York, 20,000 sets.
At the Frankford Arsenal, 10,000 sets.
At the Allegheny Arsenal, 20,000 sets.
At the St. Louis Arsenal, 10,000.

Each set is to consist of the numbers of each kind of buckle, square, ring, bolt, stud, and loop now prescribed, except that two of the D rings in each set are to be made of the new pattern, which at present is the model to be seen at the above arsenals. The castings are to be made of the best quality of malleable iron, the tongues of the buckles of the best steel wire. The dimensions of the cleaned castings and the finish and dimensions of the buckle-tongues and rollers must conform strictly to the standard gauges, which will be applied before receiving. After being thoroughly cleaned, and freed from all spruce and irregularities, they are to be japanned in the best manner.

The goods are to be put up in papers in the usual manner, and packed, two hundred complete sets in a box of a quality, and in a form as may be prescribed by the inspecting officer.

The work is to be subject to inspection at the manufactory in all stages of its progress, and no goods are to be received or paid for which have not passed inspection.

Deliveries are to be made as follows:

Bidders will state the weekly rate at which they can deliver.

Bidders will state the arsenal or arsenals where they propose to deliver, and the number of sets they propose to deliver at each place, if for more than one. Failures to make deliveries at a specified time will subject the contractor to a forfeiture of the number he may fail to deliver at that time.

No bids will be received from parties other than regular manufacturers of the articles proposed for, and who are known to this Department to be capable of executing in their own shops the work proposed for.

Forms of bids can be obtained at the above-named arsenals. *Proposals not made out on this form will not be considered.*

GUARANTY.

The bidder will be required to accompany his proposition with a guaranty, signed by two responsible persons, that, in case his bid be accepted, he will at once execute the contract for the same, with good and sufficient sureties, in a sum equal to the amount of the contract, to deliver the articles proposed, in conformity with the terms of this advertisement, and in case the said bidder should fail to enter into the contract, they to make good the difference between the offer of said bidder and the next lowest responsible bidder, or the person to whom the contract may be awarded.

The responsibility of the guarantors must be shown by the official certificate of the Clerk of the nearest District Court, and the United States District Attorney.

Bonds in the sum equal to the amount of the contract, signed by the contractor and both of his guarantors, will be required of the successful bidder or bidders upon signing the contract.

FORM OF GUARANTY.

We, the undersigned, residents of ——, in the county of ——, and State of ——, hereby jointly and severally covenant with the United States, and guarantee, in case the foregoing bid of ——— be accepted, that he or they will at once execute the contract for the same, with good and sufficient sureties, in a sum equal to the amount of the contract, to deliver the articles proposed in conformity with the terms of this advertisement, dated July 16, 1864, under which the bid was made; and, in case the said ——— shall fail to enter into a contract as aforesaid, we guarantee to make good the difference between the offer of said ——— and the next lowest responsible bidder, or the person to whom the contract may be awarded.

Given under our hands and seals this ——— day of ———, 186—.

[Seal.]
[Seal.]

Witness:

The above guaranty must be appended to the above contract above mentioned.

Each party entering into a contract will be obliged to enter into bonds with approved sureties for the faithful execution of the same.

Upon the award being made, successful bidders will be notified and furnished with forms of contract and bond.

The Department reserves the right to reject any or all the bids, and cannot make allotment on any account.

Proposals will be addressed to "Brigadier General George D. Ramsay, Chief of Ordnance, Washington, D. C.," and will be endorsed, "Proposals for Malleable Iron Cavalry Trimmings."

GEO. D. RAMSAY,
Brigadier General, Chief of Ordnance.

jy17-dawtD

[OFFICIAL.]

LAWS OF THE UNITED STATES,
Passed at the First Session of the Thirty-Eighth Congress.

[PUBLIC—No. 148.]

AN ACT to provide internal revenue to support the Government, to pay interest on the public debt, and for other purposes.

[Continued.]

SUCCESSION TO REAL ESTATE.

Sec. 126. *And be it further enacted*, That for the purposes of this act the term "real estate" shall include all lands, tenements, and hereditaments, corporeal and incorporeal; that the term "succession" shall denote the devolution of title to any real estate and that the term "person" shall be held to include persons, body corporate, company, or association.

Sec. 127. *And be it further enacted*, That every past or future disposition of real estate by will, deed, grant, or of descent, by reason whereof any person[n] shall become beneficially entitled, in possession or expectancy, to any real estate, or the income thereof, upon the death of any person dying after the passing of this act, shall be deemed to confer on the person entitled by reason of any such disposition, a "succession;" and the term "successor" shall denote the person so entitled; and the term "predecessor" shall denote the grantor, testator, ancestor, or other person from whom the interest of the successor has been or shall be derived.

Sec. 128. *And be it further enacted*, That where any real estate shall, at or after the passing of this act, be subject to any charge, estate, or interest, determinable by the death of any person, or at any period ascertainable only by reference to death, the increase of benefit accruing to any person upon the extinction or determination of such charge, estate, or interest, shall be deemed to be a succession accruing to the person then entitled, beneficially, to the real estate or the income thereof.

Sec. 129. *And be it further enacted*, That where any persons, after the passing of this act, shall take any succession jointly, they shall pay the duty chargeable thereon by this act in proportion to their respective interests in the succession; and any beneficial interest in such succession, accruing to any of them by survivorship, shall be deemed to be a new succession, derived from the predecessor from whom the joint title shall have been derived.

Sec. 130. *And be it further enacted*, That where any disposition of real estate shall be accompanied by the reservation or assurance of, or contract for, any benefit to the grantor, or any other person, for any term of life, or for any period ascertainable only by reference to death, such disposition shall be deemed to confer at the time appointed for the determination of such benefit an increase of beneficial interest in such real estate, as a succession equal to annual value to the yearly amount or yearly value of the benefit so reserved, assured, or contracted for, on the person in whose favor such disposition shall be made.

Sec. 131. *And be it further enacted*, That where any disposition of real estate shall purport to take effect presently, or under such circumstances as not to confer succession, but, by the effect or in consequence of any engagement, secret trust, or arrangement capable of being enforced in a court of law or equity, the beneficial ownership of such real estate shall not, bona fide, pass according to the terms of such disposition, but shall, in fact, be reserved to the grantor or other person for some period ascertainable only by reference to death, the person shall be deemed, for the purposes of this act, to acquire the real estate so passing as a succession derived from the person making the disposition as the predecessor.

Sec. 132. *And be it further enacted*, That if any person shall, by deed of gift or other assurance of title, made without valuable and adequate consideration, and purporting to vest the estate either immediately or in the future, whether or not accompanied by the possession, convey any real estate to any person, such disposition shall be held and taken to confer upon the grantee a succession within the meaning of this act.

Sec. 133. *And be it further enacted*, That there shall be levied and paid to the United States in respect of every such succession as aforesaid, according to the rates thereof, the following duties, that is to say:

Where the successor shall be the lineal issue or lineal ancestor of the predecessor, a duty at the rate of one dollar per centum upon such value.

Where the successor shall be a brother or sister, or a descendant of a brother or sister of the predecessor, a duty at the rate of two dollars per centum upon such value.

Where the successor shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the predecessor, a duty at the rate of four dollars per centum upon such value.

Where the successor shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the predecessor, a duty at the rate of five dollars per centum upon such value.

Where the successor shall be in any other degree of collateral consanguinity to the predecessor than is hereinbefore described, or shall be a stranger in blood to him, a duty at the rate of six dollars per centum upon such value.

Sec. 134. *And be it further enacted*, That where the interest of any successor in any real estate shall, before he shall have become entitled thereto in possession, have passed by reason of death to any other successor or successors, then one duty only shall be paid in respect of such interest, and shall be due from the successor who shall first become entitled thereto in possession; but such duty shall be at the highest rate which, if every such successor had been subject to duty, would have been payable by any one of them.

Sec. 135. *And be it further enacted*, That wherever, after the passing of this act, any succession shall, before the successor shall have become entitled thereto in possession, have become vested by alienation, or by any title not conferring a new succession, in any other person, then the duty payable in respect thereof shall be paid at the same rate and time as the same would have been payable if no such alienation had been made or derivative title created; and where the title to any succession shall be accelerated by the surrender or extinction of any prior interests, then the duty thereon shall be payable at the time of such surrender or *extinction* [extinction] of prior title.

Sec. 136. *And be it further enacted*, That where real estate shall become subject to a trust for any charitable or public purposes, under any past or future disposition, which, if made in favor of an individual, would confer on him a succession, there shall be payable in respect of such real estate upon its becoming subject to such trusts, a duty at the rate of six per centum upon the amount or principal value of such real estate.

Sec. 137. *And be it further enacted*, That the duty imposed by this act shall be paid at the time when the successor, or any person in his right or on his behalf, shall become entitled in possession to his succession, or to the receipt of the income and profits thereof, except that if there shall be any prior charge, estate, or interest, not created by the successor himself upon or in the succession, by reason whereof the successor shall not be presently entitled to the full enjoyment or value thereof, the duty, in respect of the increased value accruing upon the determination of such charge, estate, or interest, shall, if not previously paid, compounded for, or commuted, be paid at the time of such determination.

Sec. 138. *And be it further enacted*, That the interest of any successor in money to arise from the sale of real estate under any trust for the sale thereof shall be deemed to be a succession chargeable with duty under this act, and the said duty shall be paid by the trustee, executor, or other person having control of the funds.

Sec. 139. *And be it further enacted*, That the interest of any successor in personal property, subject to any trust for the investment thereof in the purchase of real estate to which the successor would be absolutely entitled, shall be chargeable with duty under this act as a succession, and the tax shall be payable by the trustee, executor, or other person having control of the funds.

Sec. 140. *And be it further enacted*, That in estimating the value of a succession no allowance shall be made in respect of any contingent incumbrance thereon; but in the event of such incumbrance taking effect as an actual burden on the interest of the successor, he shall be entitled to a return of a proportionate amount of the duty so paid by him in respect of the amount or value of the incumbrance when taking effects.

Sec. 141. *And be it further enacted*, That in estimating the value of a succession no allowance shall be made in respect of any contingency upon the happening of which the real estate may pass to some other person; but in the event of the same so passing, the successor shall be entitled to the return of so much of the duty paid by him as will reduce the same to the amount which would have been payable by him if such duty had been assessed in respect of the actual duration or extent of his interest: *Provided*, That if the estate of the successor shall be defeated, in whole or in part, by his application to the payment of the debts of the predecessor, the executor, administrator, or trustee so applying it shall pay out of the proceeds of the sale thereof the amount so refunded: *And provided, also*, That if the estate of the successor shall be defeated, in whole or in part, by any person claiming title from and under the predecessor, such person shall be chargeable with the amount of duty so refunded, and such amounts shall be collected in the manner herein provided for [for] the collection of duties.

Sec. 142. *And be it further enacted*, That where a successor shall not have obtained the whole of his succession at the time of the duty becoming payable, he shall be chargeable only with duty on the value thereof from time to time obtained by him; and whenever any duty shall have been paid on a count of any succession, and it shall afterwards be proved, to the satisfaction of the Secretary of the Treasury, that such duty, not being due from the person paying the same, was paid by mistake, or was paid in respect of real estate, which the successor shall have been unable to recover, or of which he shall have been evicted or deprived by any superior title, or that for any other reason it ought to be refunded, the Secretary of the Treasury shall thereupon refund the same to the person entitled thereto, by draft drawn on any collector of internal revenue.

Sec. 143. *And be it further enacted*, That where in the opinion of the Commissioner of Internal Revenue, any succession shall be of such a nature, or so disposed or circumstanced, that the value thereof shall not be fairly ascertainable under any of the preceding directions, or where, from the complication of circumstances affecting the value of a succession, or affecting the assessment or recovery of the duty thereon, the Commissioner shall think it expedient to exercise this present authority, it shall be lawful for him to compound the duty payable on the succession upon such terms as he shall think fit, and to give discharges to the successor, upon payment of duty according to such composition; and it shall be lawful for him, in any special cases in which he may think it expedient so to do, to enlarge the time for payment of any duty.

Sec. 144. *And be it further enacted*, That it shall be lawful for the Commissioner, in his discretion, upon application made by any person who shall be entitled to a succession in expectancy, to commute the duty presumptively payable in respect of succession for a certain sum to be presently paid, and for assessing the amount which shall be so payable be shall cause a present value to be set upon such presumptive duty, regard being had to the contingencies affecting the liability to such duty, and the interest of money involved in such calculation being reckoned at the rate for the time being allowed by the Commissioner in respect of duties paid in advance, and upon the receipt of such certain sum he shall give discharge to the successor accordingly.

Sec. 145. *And be it further enacted*, That the duty imposed by this act shall be a first charge on the interest of the successor, and of all persons claiming in his right, in all the real estate in respect whereof such duty shall be assessed for five years, unless sooner paid.

Sec. 146. *And be it further enacted*, That the Commissioner shall, at the request of any successor, or any person claiming in his right, cause to be made so many separate assessments of the duty payable in respect of the interest of the successor in any separate tracts of real estate, or in defined portions of the same tract, as shall be reasonably required; and in such cases the respective tracts shall be chargeable only with the amount of duty separately assessed in respect thereof.

Sec. 147. *And be it further enacted*, That any person liable to pay duty in respect to any succession, shall give notice to the assessor or assistant assessor of his liability to such duty, and shall at the same time deliver to the assessor or assistant assessor a full and true account of said succession, for the duty whereon he shall be accountable, and of the value of the real estate involved, and of the deductions claimed by him, together with the names of the successor and predecessor, and their relation to each other, and all such other particulars as shall be necessary or proper for enabling the assessor or assistant assessor fully and correctly to ascertain the duties due; and the assessor or assistant assessor, if satisfied with such account and estimate as originally delivered, or with any amendments that may be made therein upon his requisition, may assess the succession duty on the footing of such account and estimate; but it shall be lawful for the assessor or assistant assessor, if dissatisfied with such account, or if no account and estimate shall be delivered to him, to assess the duty on the best information he can obtain, subject to appeal as hereinafter provided; and if the duty so assessed shall exceed the duty accessible according to the return made to the assessor or assistant assessor, and with which he shall have been dissatisfied, or if no account and estimate has been delivered, and if no appeal shall be taken against such assessment, then it shall be in the discretion of the assessor, having regard to the merits of each case, to assess the whole or any part of the expenses incident to the taking of such assessment, in addition to such duty; and if there shall be an appeal against such last-mentioned assessment, then the payment of such expenses shall be in the discretion of the Commissioner of Internal Revenue.

Sec. 148. *And be it further enacted*, That if any person required to give any such notice or deliver such account, as aforesaid, shall willfully neglect to do so for the period of ten days after being notified, he shall be liable to pay to the United States a sum equal to ten per centum upon the amount of duty payable by him; and if any person liable under this act to pay any duty in respect of his succession shall, after such duty shall have been finally ascertained, willfully neglect to do so within ten days after being notified, he shall also be liable to pay to the United States a sum equal to ten per centum upon the amount of duty so unpaid, at the same time and in the same manner as the duty to be collected.

Sec. 149. *And be it further enacted*, That it shall be lawful for any party, liable to pay duty in respect of his succession, who shall be dissatisfied with the assessment of the assistant assessor, within thirty days after the date of such assessment, to appeal to the assessor from such assessment, who shall decide on such appeal, and give notice thereof to such party, who is still dissatisfied, may, within twenty days after notice as aforesaid, appeal from such decision to the Commissioner of Internal Revenue, and furnish a statement of the grounds of such appeal to the Commissioner, whose decision upon the case, as presented by the statements of the assessor or assistant assessor and such party, shall be final.

Sec. 150. *And be it further enacted*, That the duties levied and assessed upon succession by this act shall be collected by the same officers, in the same manner, and by the same processes as are or may be prescribed by law for the collection of direct taxes assessed upon lands under the authority of the United States.

STAMP DUTIES.

Sec. 151. *And be it further enacted*, That all laws in force at the time of the passage of this act in relation to stamp duties shall continue in force until the first day of August, eighteen hundred and sixty-four, and on and after the first day of August, eighteen hundred and sixty-four, there shall be levied, collected, and paid, for and in respect of the several instruments, matters, and things mentioned and described in the schedule (marked B) hereunto annexed, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, shall be written or printed, by any person or persons, or party who shall make, sign, or issue the same, or for whose use or benefit the same shall be made, signed, or issued, the several duties or sums of money set down in figures against the same, respectively, or otherwise specified or set forth in the said schedule.

Sec. 152. *And be it further enacted*, That it shall not be lawful to record any instrument, document, or paper required by law to be stamped, unless a stamp or stamps of the proper amount shall have been affixed; and the record of any such instrument, upon which the proper stamp or stamps aforesaid shall not have been affixed, shall be utterly void, and shall not be used in evidence.

Sec. 153. *And be it further enacted*, That no instrument, document, writing, or paper of any description, required by law to be stamped, shall be deemed or held invalid and of no effect for the want of the particular kind or description of stamp designated for and denoting the duty charged on any such instrument, document, writing, or paper, provided a legal stamp, or stamps, denoting a duty of equal amount, shall have been duly affixed and used thereon: *Provided*, That the provisions of this section shall not apply to any stamp appropriated to denote the duty charged on proprietary articles, or articles enumerated in Schedule C.

Sec. 154. *And be it further enacted*, That all official instruments, documents, and papers, issued or used by the officers of the United States Government, shall be, and hereby are, exempt from duty.

Sec. 155. *And be it further enacted*, That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp or die, or any part of any stamp or die, which shall have been provided, made, or used in pursuance of this act, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled, the impression, or any part of the impression, of any such stamp or die, as aforesaid, upon any vellum, parchment, or paper, or shall stamp or mark, or cause or procure to be stamped or marked, any vellum, parchment, or paper, with any such forged or counterfeited stamp or die, or part of any stamp or die, as aforesaid, with intent to defraud the United States of any of the duties hereby imposed, or any part thereof; or if any person shall utter, or sell, or expose to sale, any vellum, parchment, or paper, article, or thing, having thereupon the impression of any such counterfeited stamp or die, or any part of any stamp or die, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same respectively to be forged, counterfeited, or resembled; or if any person shall knowingly use any stamp or die which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or remove, or cause or procure to be cut, torn, or removed, the impression of any stamp or die which shall have been provided, made, or used in pursuance of this act, from any vellum, parchment, or paper, or any instrument or writing charged or chargeable with any of the duties hereby imposed; or if any person shall willfully remove or cause to be removed from any stamped envelope the canceling or defacing marks thereon, with intent to use the same or cause the use of the same the second time, or shall knowingly or willfully sell or buy such washed or restored stamps, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for the second use thereof, then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting, or assisting in committing any such offence as afore said, shall be deemed guilty of felony, and shall, on conviction thereof, forfeit the said counterfeit stamps and the articles upon which they are placed, and be punished by fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court.

Sec. 156. *And be it further enacted*, That in any and all cases where an adhesive stamp shall be used for denoting any duty imposed by this act, except as hereinafter provided, the person using or affixing the same shall write thereupon the initials of his name and the date upon which the same shall be attached or used so that the same may not again be used. And if any person shall fraudulently make use of an adhesive stamp to denote any duty imposed by this act without so effectually cancelling and obliterating such stamp, except as before mentioned, he, she, or they shall forfeit the sum of fifty dollars: *Provided*, That any proprietor or proprietors of proprietary articles, or articles subject to stamp duty under Schedule C of this act, shall have the privilege of furnishing, without expense to the United States, in suitable form, to be approved by the Commissioner of Internal Revenue, his or their own dies or designs for stamps to be used thereon, to be made under the direction and to be retained in the possession of the Commissioner of Internal Revenue for his or their separate use, which shall not be duplicated to any other person. That in all cases where such stamp is used, instead of his or their writing the date thereon, the said stamp shall be so affixed on the box, bottle, or package, that in opening the same, or using the contents thereof, the said stamp shall be effectually destroyed; and in default thereof, shall be liable to the same penalty imposed for neglect to affix said stamp as hereinbefore prescribed in this act. Any person who shall fraudulently obtain or use any of the aforesaid stamps or designs thereof, and any person forging, or counterfeiting, or causing or procuring the forging or counterfeiting any representation, likeness, similitude, or colorable imitation of the said last mentioned stamp, or any engraver or printer who shall sell or give away said stamps, or selling the same, or being a merchant, broker, pedoler, or person dealing, in whole or in part, in similar goods, wares, merchandise, manufactures, preparations, or articles, or those designed for similar objects or purposes, shall have knowingly or fraudulently in his, her, or their possession, any such forged, counterfeited likeness, similitude, or colorable imitation of the said last mentioned stamp, shall be deemed guilty of a felony, and, upon conviction thereof, shall be subject to all the penalties, fines, and forfeitures prescribed in the preceding section of this act.

Sec. 157. *And be it further enacted*, That the Commissioner of Internal Revenue be, and he is hereby, authorized to prescribe such method for the cancellation of stamps, as substitute for or in addition to the method now prescribed by law, as he may deem expedient and effectual. And he is further authorized in his discretion to make the application of such method imperative upon the manufacturers of proprietary articles, or articles included in Schedule C, and upon a stamp of a nominal value exceeding twenty-five cents each.

Sec. 158. *And be it further enacted*, 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 or pay, or cause to be accepted 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 two hundred 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 a deed duly stamped shall not be defeated or *effected* [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.

Sec. 159. *And be it further enacted*, That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, shall, before paying or accepting the same, place thereupon a stamp, indicating the duty upon the same, as the law requires for inland bills of exchange, or promissory notes, and no bill of exchange shall be paid or negotiated without such stamp; and if any person shall pay or negotiate, or offer to payment, or receive or take in payment, any such draft or order, the person or persons so offending shall forfeit the sum of two hundred dollars.

Sec. 160. *And be it further enacted*, That no stamp duty shall be required on powers of attorney or any other paper relating to applications for bounties, arrearages of pay, or pensions, or to the receipt thereof from time to time, or upon tickets or contracts of insurance when limited to injury to persons while travelling; nor on certificates or [of] the measurement or weight of animals, wood, coal, or other articles; nor on deposit notes to mutual insurance companies for insurance upon which policies subject to stamp duties have been or are to be issued; nor on any certificate of the record of a deed or other instrument in writing, or of the acknowledgment or proof thereof by attesting witnesses; nor to any indorsement of a negotiable instrument or on any warrant of attorney, accompanying a bond or note, when such bond or note shall have affixed thereto the stamp or stamps denoting the duty required; and whenever any bond or note shall be secured by a mortgage, but one stamp shall be required to be placed on such papers: *Provided*, That the stamp duty placed thereon shall be the highest rate required for said instruments, or either of them.

Sec. 161. *And be it further enacted*, That the Commissioner of Internal Revenue be, and is hereby, authorized to sell to and supply collectors, deputy collectors, postmasters, stationers, or any other persons, at his discretion, with adhesive stamps, or stamped paper, vellum, or parchment, as herein provided for, in amounts of not less than fifty dollars, upon the payment, at the time of delivery, of the amount of duties said stamps, stamped paper, vellum, or parchment, so sold or supplied, represent, and may allow, upon the aggregate amount of such stamps, as aforesaid, the sum of not exceeding five per centum as commission to the collectors, postmasters, stationers, or other purchasers; but the cost of any paper, vellum, or parchment shall be paid by the purchaser of such stamped paper, vellum, or parchment, as aforesaid: *Provided*, That any proprietor or proprietors of articles named in Schedule C, who shall furnish his or their die or design for stamps, to be used especially for his or their own proprietary articles, shall be allowed the following commission, namely: On amounts purchased at one time of not less than fifty nor more than five hundred dollars, five per centum; on amounts over five hundred dollars, ten per centum. The Commissioner of Internal Revenue may from time to time make regulations, upon proper evidence of the facts, for the allowance of such of the stamps issued under the provisions of this act as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been paid in error, or remitted; and such allowance shall be made either by giving other stamps in lieu of the stamps so allowed for, or by repaying the amount or value, after deducting therefrom, in case of repayment, the sum of five per centum to the owner thereof; but no allowance shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why said stamps cannot be so returned: *Provided*, That the Commissioner of Internal Revenue may, from time to time, furnish, supply, and deliver to any manufacturer of friction or other matches, cigar lights, or wax tapers, a suitable quantity of adhesive or other stamps, such as may be prescribed for use in such cases, without prepayment therefor, on a credit not exceeding sixty days, requiring, in advance, such security as he may judge necessary to secure payment therefor to the Treasurer of the United States, within the time prescribed for such payment. And upon all bonds or other securities taken by said Commissioner, under the provisions of this act, suits may be maintained by said Treasurer in the circuit or district court of the United States, in the several districts where any of the persons giving said bonds or other securities reside or may be found, in any appropriate form of action.

Sec. 162. *And be it further enacted*, That it shall be lawful for any person to present to the collector of the district, subject to the rules and regulations of the Commissioner of Internal Revenue, any instrument not previously issued or used, and require his opinion whether or not the same is chargeable with any stamp duty; and if the said collector shall be of opinion that such instrument is chargeable with any stamp duty, he shall, upon payment therefor, affix and cancel the proper stamp; and if of the opinion that such instrument is not chargeable with any stamp duty, or is chargeable only with the duty by him designated, he is hereby required to impress thereon a particular stamp, to be provided for that purpose, with such words or device thereon as he shall judge proper, which shall denote that such instrument is not chargeable with any stamp duty, or is chargeable only with the duty denoted by the stamp affixed; and every such instrument upon which the said stamp shall be impressed shall be deemed to be not chargeable, or to be chargeable only with the duty denoted by the stamp so affixed, and shall be received in evidence in all courts of law or equity, notwithstanding any objections made to the same by reason of it being unstamped, or of it being insufficiently stamped.

Sec. 163. *And be it further enacted*, That no deed, instrument, document, writing, or paper, required by law to be stamped, which has been heretofore signed or issued without being duly stamped, or with a deficient stamp, nor any copy thereof, shall be recorded or admitted or used as evidence in any court until a legal stamp or stamps, denoting the amount of duty, shall have been affixed thereto, and the date, when the same is so used or affixed, with his initials, shall have been placed thereon by the person using or affixing the same; and the person desiring to use or record any such deed, instrument, document, writing, or paper as evidence, his agent or attorney, is authorized in the presence of the court, register, or recorder, respectively, to affix the stamp or stamps thereon required: *Provided*, That no instrument, document, or paper made, signed, or issued prior to the passage of this act without being duly stamped, or having thereon an adhesive stamp or stamps, to denote the duty imposed thereon, shall, for that cause, if the stamp or stamps required shall be subsequently affixed, be deemed invalid and of no effect: *Provided, further*, That any power of attorney, conveyance, or document of any kind, made or purporting to be made in any foreign country to be used in the United States, shall pay the same duty as is required by law on similar instruments or documents when made or used in the United States; and the party to whom the same is issued, or by whom it is to be used, first, before using the same, affix thereon the stamp or stamps indicating the duty required.

Sec. 164. *And be it further enacted*, That all the provisions of this act relating to the stamps, adhesive stamps and stamp duties shall extend to and include (except where impracticable) all the articles or objects enumerated in schedule marked C, subject to stamp duties, and apply to the provisions in relation thereto.

Sec. 165. *And be it further enacted*, That if any person, firm, company, or corporation shall make, prepare, and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery, cosmetics, lucifer or friction matches, cigar lights, or wax tapers, photographs, ambrotypes, daguerreotypes, or other sun pictures of any description, and playing cards, upon which a duty is imposed by law, as enumerated and mentioned in Schedule C, without affixing thereto an adhesive stamp, or label denoting the duty before mentioned, he or they shall incur a penalty of ten dollars for every omission to affix such stamp: *Provided*, That nothing in this act contained shall apply to any uncompounded medicinal drug or chemical, nor to any medicine compounded according to the United States or other national pharmacopœia, nor of which the full and proper formula is published in either of the dispensatories, formularies, or text books in common use among physicians and apothecaries, including homœopathic and eclectic, or in any pharmaceutical journal now used by any incorporated college of pharmacy, and not sold or offered for sale, or advertised under any other name, form, or guise, than that under which they may be severally denominated and laid down in said pharmacopœias, dispensatories, text-books, or journals, as aforesaid, nor to medicines sold to or for the use of any person, which may be mixed and compounded specially for said persons, according to the written recipe or prescription of any physician or surgeon.

Sec. 166. *And be it further enacted*, That every manufacturer or maker of any of the articles for sale mentioned in Schedule C, after the same shall have been so made, and the particulars hereinbefore required as to stamps have been complied with, who shall take off, remove, or detach, or cause, or permit, or suffer to be taken off, or removed, or detached, any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offense shall be committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing; and every such article or commodity as aforesaid shall also be forfeited.

Sec. 167. *And be it further enacted*, That on and after the passage of this act every maker or manufacturer of any of the articles or commodities mentioned in Schedule C, as aforesaid, who shall sell, send out, remove, or deliver any article or commodity, manufactured as aforesaid, before the duty thereon shall have been fully paid, by affixing thereon the proper stamp, as provided by law, or who shall hide, or conceal, or cause to be hidden or concealed, or who who shall remove or convey away, or deposit, or cause to be removed or conveyed away from or deposited in any place, any such article or commodity, to evade the duty chargeable thereon, or any part thereof, shall be subject to a penalty of one hundred dollars, together with the forfeiture of any such article or commodity.

Sec. 168. *And be it further enacted*, That all medicines, preparations, compositions, perfumery, cosmetics, lucifer or friction matches, and cigar lights, or wax tapers, cordials, and other liquors manufactured wholly or in part of domestic spirits, intended for exportation, as provided for by law, in order to be manufactured and sold or removed, without being charged with duty, and without having a stamp affixed thereto, shall, under such rules and regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses similarly constructed to those known and designated in treasury regulations as bonded warehouses, class two: *Provided*, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue, for the faithful observance of all the provisions of law and the rules and regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury, from persons allowed bonded warehouses. Such goods when manufactured in such warehouses, may be removed for exportation, under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury, without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or any of them, having such bonded warehouse, as aforesaid, shall be at liberty, under such rules and regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse in which such manufacture may be conducted, and may be used in such manufacture, and, when so used, shall be exempt from stamp and excise duty; and the receipt of the officer in charge, as aforesaid, shall be received as a voucher for the manufacture of such article