The Huntingdon Journal.

VOL. 47. HUNTINGDON, PA., NOVEMBER 20, 1872. NO. 46.

[OFFICIAL.]

LAWS OF THE UNITED STATES

[GENERAL NATURE—No. 111.]

AN ACT to reduce duties on imports, and to reduce internal taxes, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled, That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties heretofore imposed by law on the articles hereinafter enumerated or provided for, imported from foreign countries, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

On all slack coal or culm, such as will pass through a half inch screen, forty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

On all bituminous coal and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel.

On salt, in bulk, eight cents per one hundred pounds.

On salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds.

On oat meal, one half cent per pound.

On potatoes, fifteen cents per bushel.

On bend or belting leather, and on Spanish or other sole leather, fifteen per centum ad valorem.

On calf-skins, tanned, or tanned and dressed, twenty five per centum ad valorem.

On upper leather of all other kinds, and on skins dressed and finished of all kinds, not herein otherwise provided for, twenty per centum ad valorem.

On all skins for morocco tanned, but unfinished, ten per centum ad valorem.

On chiccory root, ground or unground, one cent per pound.

On all timber, squared or sided, not otherwise provided for, one cent per cubic foot;

On sawed boards, plank, deals, and other lumber of hemlock, whitewood, sycamore, and bass wood, one dollar per thousand feet board measure;

On all other varieties of sawed lumber, two dollars per thousand feet board measure: Provided, That when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, fifty cents per thousand feet; and if planed on one side and tongued and grooved, one dollar per thousand feet; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet.

On hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading blocks, and all like blocks or sticks, rough hewn or sawed only, twenty per centum ad valorem.

On pickets and palings, twenty per centum ad valorem.

On laths, fifteen cents per thousand pieces.

On all shingles, thirty five cents per thousand.

On pine clapboards, two dollars per thousand.

On spruce clapboards, one dollar and fifty cents per thousand.

On house or cabinet furniture, in pieces or rough, and not finished, thirty per centum ad valorem.

On cabinet wares and house furniture, finished, thirty-five per centum ad valorem.

On casks and barrels, empty, and on sugar box shooks, and packing boxes of wood, not otherwise provided for, thirty per centum ad valorem.

On fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower seeds, not otherwise provided for, twenty per centum ad valorem.

On garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, twenty per centum ad valorem.

On ginger, ground, three cents per pound.

On ginger, preserved or pickled, thirty-five per centum ad valorem.

On ginger, essence of, thirty-five per centum ad valorem.

On chocolate, five cents per pound, and on coco, prepared or manufactured, two cents per pound.

SEC. 2. That on and after the first day of August, eighteen hundred and seventy two, in lieu of the duties imposed by law on the articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, ninety per centum of the several duties and rates of duty now imposed by law upon said articles severally, it being the intent of this section to reduce existing duties on said articles ten per centum of such duties, that is to say:

On all manufactures of cotton of which cotton is the component part of chief value.

On all wools, hair of the alpaca goat, and other animals, and all manufactures wholly or in part of wool or hair of the alpaca, and other like animals, except as hereinafter provided

On all iron and steel, and on all manufactures of iron and steel, of which such metals or either of them shall be the component part of chief value, excepting cotton machinery.

On all metals not herein otherwise provided for, and on all manufactures of metals of which either of them is the component part of chief value, excepting percussion caps, watches, jewelry, and other articles of ornament: Provided, That all wire rope and wire strand or chain made of iron-wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire of which said rope or strand or chain is made; and all wire rope and wire strand or chain made of steel wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made.

On all paper, and manufactures of paper, excepting unsized printing paper, books and other printed matter, not herein specifically provided for.

On all manufactures of India rubber gutta-percha, or straw, and on oil cloths of all descriptions.

On glass and glassware, and on unwrought pipe clay, fine clay, and fuller's earth.

On all leather not otherwise herein provided for, on all manufactures of skins, bone, ivory, horn, and leather, except gloves and mittens, and of which either of said articles is the component part of chief value; and on liquorice paste or liquorice juice.

SEC. 3. That on and after the first day of October next there shall be collected and paid on all goods, wares, and merchandise of the growth or produce of countries east of the Cape of Good Hope, (except wool, raw cotton, and raw silk as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

SEC. 4. That on and after the first day of August, eighteen hundred and seventy two, in lieu of the duties heretofore imposed by law on the articles mentioned in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:

On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton, thirty per centum ad valorem; on all oil cloth foundations or floor cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, forty per centum ad valorem; on all bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for, except bagging for cotton, composed wholly or in part of flax, hemp, jute, gunny cloth, gunny bags, or other material, forty per centum ad valorem.

On insulators for use exclusively in telegraphy, except those made of glass, twenty-five per centum ad valorem.

On bouillons or cannetille, and metal threads, file or gespinst, twenty-five per centum ad valorem.

On emery ore, six dollars a ton; and on emery grains, two cents a pound.

On corks and cork bark, manufactured, thirty per centum ad valorem.

On acids, namely, acetic, acetous, and pyroligneous of specific gravity of 1.047, or less, five cents per pound; acetic, acetous, and pyroligneous of specific gravity over 1.047, thirty cents per pound; carbolic, liquid, ten per centum ad valorem; gallic, one dollar per pound; sulphuric, fuming, (Nordhausen,) one cent per pound; tannic, one dollar per pound; tartaric, fifteen cents per pound.

On acetates of ammonia, twenty-five cents per pound; baryta, twenty-five cents per pound; copper, ten cents per pound; iron, twenty-five cents per pound; lead, brown, five cents per pound; white, ten cents per pound; potassa, twenty-five cents per pound; soda, twenty-five cents per pound; strontia, twenty-five cents per pound; zinc, twenty-five cents per pound.

On blue vitriol, four cents per pound, on camphor, refined, five cents per pound, on sulphate of quinine, twenty per centum ad valorem, on chlorate of potash, three cents per pound, on Rochelle salts, five cents per pound, on sal soda, and soda ash, one-fourth of one cent per pound, on santonine, three dollars per pound, on strychnia, one dollar per ounce, on bay rum or bay water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof, on rum essence or oil, and bay rum essence or oil, fifty cents per ounce, on all sized or glued paper, suitable only for printing paper, twenty-five per centum ad valorem, on vermuth, the same duty as on wines of the same cost, on mustard, ground, in bulk, ten cents per pound; when enclosed in glass or tin, fourteen cents per pound, on Zante or other currants, one cent per pound, on figs, two and one-half cent per pound, on raisins, two and one-half cents per pound, on preserved or condensed milk, twenty per centum ad valorem, on fire crackers, one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater or less number, on tin, in plates or sheets, terne, and taggers tin, fifteen per centum ad valorem, on iron and tin plates galvanized or coated with any metal by electric batteries, two cents per pound, on Moisic iron, made from sand ore by one process, fifteen dollars per ton.

On umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, a duty of forty-five per centum ad valorem: Provided, That the rate of duty upon umbrellas, parasols, and sun shades, when covered with silk or alpaca, shall be sixty per centum ad valorem; all other umbrellas shall be forty five per centum ad valorem.

On saltpetre, crude, one cent per pound; refined and partially refined, two cents per pound.

SEC. 5. That on and after the first day of August next the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say:

Acid, boraic and sulphuric, agates, unmanufactured, almond shells, aluminium, or aluminum, amber beads and amber gum.

American manufactures, the following, to wit, casks, barrels, or car boys, and other vessels, and grain bags, the manufacture of the United States, if exported, containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury;

Angelica root.

Animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association: Provided, That bond be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re exported within said six months, annato; roncou, rocou, or orleans, and all extracts of, annato seed, antimony, ore, and crude sulphuret of, aqua fortis, argal dust, arseniate of aniline, balm of Gilead, balsams, viz: Copavia, fir of Canada, Peru and Tolu, bamboo reeds, no further manufactured than cut into suitable lenghts for walking sticks or canes, or for sticks for umbrellas, parasols, or sun shades, bamboos, unmanufactured, bezoar stones, bed feathers and downs, birds, stuffed, black salts, black tares, bladders, crude, and all integuments of animals not otherwise provided for, bologna sausages, bones, crude and not manufactured; bones, burned, calcined, ground, or steamed, borax, crude, borate of lime, books which shall have been printed and manufactured more than twenty years at the date of importation, books, maps, and charts imported by authority for the use of the United States or for the use of the library of Congress: Provided, That the duty shall not have been included in the contract or price paid, books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States, books, professional, of persons arriving in the United States, books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, not for sale, Brazil paste, Brazil pebbles for spectacles, and pebbles for spectacles, rough, Burgundy pitch, camphor, crude, catgut strings, or gut cord, for musical instruments, chamomile flowers, charcoal, China root, chinchona root, chloride of lime, coal stores of American vessels: Provided, That none shall be unloaded, cobalt, ore of, cocoa or cocao, crude, and fiber, leaves, and shells of, coir and coir yarn, colcothar, dry, or oxide of iron, coltsfoot, (crude drug,) contrayerva root, copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports, cowage down, cow or kine pox, or vaccine virus, cubebs, curling stones or quoits, curry and curry powders, cyanite or kyanite, diamonds, rough or uncut, including glazier's diamonds, dried bugs, dried blood, dried and prepared flowers, elecampane root, ergot, fans, common palm leaf, farina, flowers, leaves, plants, roots, barks, and seeds, for medicinal purposes, in a crude state, not otherwise provided for, firewood, flint, flints, and ground flint stones, fossels, fruits, plants, tropical and semi-tropical, for the purpose of propagation or cultivation, galanga or galangal, garancine, gentian root, ginger root, ginseng root, goldbeaters' molds and goldbeaters' skins, gold size, grease, for use as soap stock only, not otherwise provided for, gunny bags and gunny cloth, old or refuse, fit only for remanufacture, gut and worm gut, manufactured or unmanufactured, for whip and other cord, guts, salted, hair, all horse, cattle, cleaned or uncleaned, drawn or undrawn, but unmanufactured, hair of hogs, curled, for beds and mattresses, and not fit for bristles, hellebore root, hide cuttings, raw, with or without the hair on, for glue stock, hide rope, hides, namely, Angora goat skins, raw, without the wool, unmanufactured, asses' skins, raw, unmanufactured, hides, raw or uncured, whether dry, salted, or pickled, and skins, except sheep skins with the wool on, hones and whetstones, hop roots for cultivation, horn strips, Indian hemp, (crude drug,) Indio or Malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted, iridium, isinglass, or fish glue, istle, or Tampico fiber, jalap, Josstick or Josslight, jute butts, leather, old scrap, leaves, all, not otherwise provided for, lithographic stones, not engraved, loadstones, logs, and round unmanufactured timber not otherwise provided for, and ship timber, macaroni and vermicella.

Madder and munjeet, ground or prepared and all extracts of, Magnets, Manganese, oxide and ore of, Marrow, crude, Marsh-mallows, Matico leaf, Meerchaum, crude or raw, Mica and Mica waste, Mineral waters, all, not artificial, Moss, sea-weed, and all other vegetable substances used for beds and mattresses. Murexide (a dye,) Musk, cruce, Mustard seed, brown and white, Nuts, cocoa and Brazil or cream, Nux vomica, Oil, essential, fixed or expressed, viz: almonds, amber, crude, and rectified, ambergris, anise, or anise seed, anthos, or rosemary, bergamont, cajeput, caraway, cassea, cedrat, chemomile, cinnamon, citronella, or lemon grass, civit, fennel, jasmine, or jessamine, juglandium, juniper lavender, mace, ottar of roses, poppy, sesame, or sesamum seen, or bene, thyme, red, or origanum, thyme, white valerian, Oil bake, Olives, green or prepared, Orange buds, and flowers, Orpiment, Osmium Oxidizing paste, Palladium, Paper stock, crude, of every description including all grasses, fibers, rags other than wool, waste shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny-bags, and gunny cloth, old or refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton waste, whether, for paper-stock or other purposes, Pellitory root, Persis, or extract, of archil, and cudbear, Peruvian bark, Pewter and brittannia metal, old, and fit only to be remanufactured, Phanglein, Plumbago, Polypedium, Pulu, Quick grass root, Quilts, prepaid or unprepared, Railroad ties, of wood, Ratan and reeds, unmanufactured, Rennets, raw or prepared, Root flour, Saffron and Safflower and extract of, Saffron cake, Sago, crude, Sago and sago flour, Saint John's beans, Salacine, Salop, or saloup, Sassafras, bark and root, Sauerkrout, Sausage skins, Seeds, namely, anise, anise star, Canary, chia, sesamum, sugar cane, and seeds of forest trees, Shark shins, Snails, Soap stocks, Sparterre, for making or ornamental hats, Spunk, stavesacre, crude, Storax, or Styrax, Straw, unmanufactured, Strontia, oxide of, or protoxide of strontium, Succinic acid, Sugar of milk, Talc, Tamarinds, Teasels, Teeth, unmanufactured, Terra-alba, aluminous, Tica, crude, Tin, in pigs, bars, or blocks, and grain tin, Tonquin, Tonqua, or Tonka beans, Tripoli, Umbrella sticks, crude, to wit. all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes, in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun shade sticks or walking canes, Uranium, oxide of, Vanilla beans or vanilla plants, Venice turpentine, Wafers, Wav, bay or myrtle, Brazilian and Chinese, Whalebone, unmanufactured, Yams, Yeast-cakes, Yaffer.

SEC. 6. That for all purposes the standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potase to neutralize one ounce troy of vinegar, and all import duties that now are, or may hereafter be imposed by law on vinegar imported from foreign countries shall be collected according to said standard.

SEC. 7. That for a term of two years from and after the passage of this act, and no longer, machinery and apparatus designed only for, and adapted to be used for steam towage on canals, and not now manufactured in the United States, may be imported by any State, or by any person duly authorized by the legislature of any State, free of duty, subject to such regulations as may be prescribed by the Secretary of the Treasury: and also that for the term of two years from and after the passage of this act, and no longer, steam plow machinery, adapted to the cultivation of the soil, may be imported by any person for his own use, free of duty, subject to such regulations of the Secretary of the Treasury as before provided.

SEC. 8. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the first day of August, eighteen hundred and seventy-two, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares; and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that day.

SEC. 9. That where fire arms, scales, balances, shovels, spades, axes, hatchets, hammers, plows, cultivators, mowing machines, and reapers manufactured with stocks or handles made of wood grown in the United States are exported for benefit of drawback under section four of the act of August fifth, eighteen hundred and sixty one, and entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," such articles shall be entitled to such drawback, under that act, in all cases when the imported material exceeds one half of the value of the material used.

SEC. 10. That from after the passage of this act all lumber, timber, hemp, Manila, and iron and steel rods, bars, spikes, nails and bolts, and copper and composition metal, which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and finished after the passage of this act, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have beed used for the purpose aforesaid, no duties shall be paid thereon: Provided, That vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: And proved further, That all articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 11. That the proviso in section four of an act entitled "An act to protect the revenue, and for other purposes," approved July twenty eighth, eighteen hundred and sixty six, is hereby modified and amended so as to read as follows: Provided, That from and after the date of the passage of this act, imported salt in bond may be used in curing fish, taken by vessels licensed to engage in the fisheries, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that said salt has been used in curing fish, the duties on the same shall be remitted.

DISTILLED SPIRITS.

SEC. 12. That the act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty eight, be and the same is hereby, amended as follows:

That section one be amended by striking out the word "fifty," and inserting in lieu thereof the word "seventy:" Provided nevertheless, That distilled spirits lawfully deposited in a distillery bonded warehouse when this act shall take effect may be withdrawn therefrom on payment of the taxes thereon at the rate within the time and in the manner fixed by law at the time of such deposit; Provided further, That the special tax paid by distillers prior to the taking effect of this act, which has not been exhausted by the quantity of spirits distilled as provided by law, shall be refunded upon proper application out of any moneys arising from internal taxes not otherwise appropriated; and that said section be further amended by striking out the words "in excess of the number of gallons,' and inserting in lieu thereof the words "as a gallon" the word "and any fractional part of a gallon less than one half gallon in any cask or package, shall be exempt from tax."

That section two may be amended by striking out the word "meters."

That section three be amended by striking out all after the enacting clause, and inserting in lieu thereof the following words: That the Commissioner of Internal Revenue is hereby authorized to order and require such changes of or additions to distilling apparatus, connecting pipes, pumps, or cisterns, or any machinery connected with or used in or on the distillery premises, or may require to be put on any of the stills, tubs, cisterns, pipes, or other vessels, such fastenings, locks, or seals as he may deem necessary.

That section seven be amended by striking out the words "but in no case shall such bond be made for a less sum than five thousand dollars."

That section ten be amended by striking out all after the enacting clause, and inserting in lieu thereof the following, to wit: "That on the receipt of notice that any person wishes to commence the business of distilling, the assessor shall proceed, at the expense of the United States, with the aid of an assistant designated for the purpose by the Commisioner of Internal Revenue, to make a survey of such distillery for the purpose of estimating and determining its true spirit producing capacity for a day of twenty four hours, a written report of which survey shall be made in triplicate, one copy of which shall be delivered to the distiller, and shall take effect on and after the date of such delivery, one copy retained by the assessor, and the other transmitted to the Commissioner of Internal Revenue. In all surveys made under this act forty five gallons of mash or beer brewed or fermented from grain shall represent not less than one bushel of grain, and seven gallons of mash or beer brewed or fermented from molasses shall represent not less than one gallon of molasses, except in distilleries operating on the sour mash principle, in which distilleries sixty gallons of beer brewed or fermented from grain shall represent not less than one bushel of grain. If the Commissioner of Internal Revenue shall at any time be satisfied that such report of the capacity of any distillery is in any respect incorrect or needs revision, he shall direct the assessor to make, in like manner, another survey of said distillery, the report of said survey to be made in triplicate and deposited as hereinbefore provided."

That section eleven be amended by striking out the words "any assessor to assess a special tax upon" and the words "or for the collector to collect the same, or for any distiller who has heretofore paid a special tax as such to," and by inserting in lieu of the last specified words the words "commence or;" also, by striking out the words "assessor of internal revenue to assess, or for any collector to collect any special tax for," and inserting in lieu of the last specified words the words "person to engage in the business of;" also, after the words "six hundred feet," each time they occur, the words "in a direct line."

That section twelve be amended by inserting after the words "six hundred feet" the words,, in a direct line."

That section thirteen is hereby repealed.

That section fifteen be amended by inserting after the word "manufacture" the words "until the tax thereon shall have been paid."

That section sixteen be amended by striking out the words "expense of the owner of the distillery or warehouse" and inserting in lieu thereof the words "at the expense of the United States from and after the passage of this act."

That section eighteen be amended by striking out the words "not having paid the special tax" and inserting in lieu thereof the words "other than a rectifier or wholesale liquor dealer who has paid the special tax, or a distiller who has given the bond," and inserting after the words "who shall put up" the words "or keep up."

That section nineteen be amended by striking out the words "eleventh" and "twenty-first" if any false entry shall be made in either of said books or any entry required to be made therein shall be omitted therefrom for every such false entry made, or omission, the distiller shall forfeit and pay a penalty of one thousand dollars," and the word "such" before the words "false entry" the first time it occurs.

That section twenty two be amended by striking out the words "having paid the special tax" and inserting in lieu thereof having given bond required by law," and by adding the following: "Provided, That nothing in this section shall be held to apply to suspensions caused by unavoidable accident; and the Commissioner of Internal Revenue shall prescribe rules and regulations to govern in such cases of involuntary suspension."

That section twenty three be amended by striking out the words "eleventh" and "twenty first days," and insert "day."

That section twenty seven be amended as follows: Strike out the word "quantity" where it last occurs in said section and insert "fractional part of a gallon amounting to one half gallon or over;" and strike out "less than one gallon" in the sixth line from the bottom of the section, after the words "regarded as a full gallon," and add "and any fractional part of a gallon less than one half gallon in a cask or package shall be exempt from tax."

That section twenty eight be so amended that the tax therein provided for stamps shall be ten cents instead of twenty five cents.

That section forty two be amended by striking out the words "the special tax has been paid" and inserting in lieu thereof the words "bond has been given;" also, by striking out the words "for the non payment of the special tax" and inserting in lieu thereof the words "because no bond has been given."

That section forty three be amended by inserting after the word "brand," the second time it occurs, the words "and the Commissioner of Internal Revenue may make such change in stamps and may prescribe such instruments, or other means for attaching, protecting, and canceling stamps for tobacco. snuff, cigars, distilled spirits, and fermented liquors, or either of them, as he and the Secretary of the Treasury, shall approve, such instruments to be furnished by the United States to the persons using the stamps to be affixed therewith, under such regulation as the Commissioner of Internal Revenue."

That section forty four be amended by striking out the word "distiller" where it first occurs therein.

That section forty seven be amended by inserting after the words "original package" the words "or in case such spirits shall have been rectified, the name of the rectifier and the serial number of the rectifier's stamp."

That section forty eight be amended by striking out all after the enactment clause and inserting in lieu thereof the following: "That on all wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champaigne, but not made from grapes grown in the United States, and on all liquors, not made from grapes, currants, rhubarb, or berries grown in the United States, but produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine, or as a substitute for wine, there shall be levied and collected a tax of ten cents per bottle or package contaning more than one pint and not more than one quart, and at the same rate for any larger quantity of such merchandise, however the same may be put up, or whatever may be the package; and the Commissioner of Internal Revenue shall cause to be prepared suitable and special stamps denoting the tax herein imposed, to be affixed to each bottle or package containing such merchandise, by the person manufacturing, compounding, or putting up the same, before removal from the place of manufacture, compounding, or putting up; said stamps to be affixed and canceled in such manner as the Commissioner of Internal Revenue may prescribe; and the absence of such stamp from any bottle or package containing such merchandise shall be prima-facie evidence that the tax thereupon has not been paid, and such merchandise shall be forfeited to the United States. Any person counterfeiting, altering, or refusing said stamps shall be subject to the same penalties as are imposed for the same offenses in relation to proprietary stamps."

That section forty nine be amended by striking out the word "twenty five" and inserting in lieu thereof the word "ten;" also by striking out the words "the Secretary of the Treasury, on the recommendation of the Commissioner of Internal Revenue, may appoint," and inserting in lieu thereof the words "the President may nominate, and, by and with the advice and consent of the Senate, appoint;" by striking out the words "shall be assigned to a designated territorial district, to be composed of one or more judicial districts and territories, and shall keep his office at some convenient place in his district to be designated by the Commissioner, and," inserting in lieu thereof the words "shall be assigned by the Secretary of the Treasury, on the recommendation of the Commissioner of Internal Revenue, to duty in any part of the United States, and may be transferred from place to place, according to the exigency of the public service;" and strike out "within his district" wherever it occurs.

That section fifty be amended by striking out the word "supervisor" and inserting in lieu thereof the word "officer;" also, by striking out the word "detectives" and inserting in lieu thereof the word "agents."

That section fifty three be amended by striking out all from and including the words "fees for gauging," down to and including the words "producer of such articles."

That section sixty four be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That distilled spirits upon which all taxes have been paid may be exported, with the privilege of drawback, in quantities of not less than one thousand gallons, and in distillers' original casks, containing not less than twenty wine gallons each, on application of the owner thereof to the collector of customs at any port of entries, and under such rules and regulations and after making such entry as may be prescribed by law and by the Secretary of the Treasury. The entry of such exportation shall be in triplicate, and shall contain the name of the person applying to export, the name of the distiller, and of the district in which the spirits were distilled, and the name of the vessel by which, and the name of the port to which, they are to be exported; and the form of the entry shall be as follows:

"Export entry of distilled spirits entitled to drawback.

"Entry of spirits distilled by ——, in—— district, State of——, to be exported by —— in the ——, whereof —— is matter bound to ——."

"And the entry shall specify the whole number of casks or packages, the marks and serial numbers thereon, the quality or kind of spirits as known to commerce, the number of gauge or wine gallons and of proof gallons; and the amount of the tax on such spirits shall be verified by the oath or affirmation of the owner of the spirits, and that the tax has been paid thereon, and that they are truly intended to be exported to the port of ———, and not to be relanded within the limits of the United States. One bill of lading, duly signed by the master of the vessel, shall be deposited with said collector, to be filed in his office with the entry retained by him. One of said entries shall be, when the shipment is completed, transmitted to the Secretary of the Treasury, to be recorded and filed in his office. The lading on board said vessel shall only after the receipt of an order or permit signed by the collector of customs and directed to a customs gauger, and after each cask or package shall have been distinctly marked or branded by said gauger as follows: 'For export from U. S. A.' and the tax paid stamps thereon obliterated. The casks or packages shall be inspected and gauged alongside of or on the vessel by the gauger designated by said collector, under such rules and regulations as the Secretary of the Treasury may prescribe; and on application of the said collector it shall be the duty of the surveyor of the port to designate and direct one of the custom house inspectors to superintend such shipment. And the gauger aforesaid shall make a full return of such inspection and gauging in such form as may be prescribed by the Secretary of the Treasury, showing by whom each cask of such spirits was distilled, the serial number of the cask, and of the tax paid stamp attached thereto, the proof and quantity of such spirits as per the original gague mark on each cask, and the quantity in proof and wine gallons as per the gauge then made by him. And said gauger shall certify on such return that the shipment has been made, in his presence, on board the vessel named in the entry for export, which return shall be indorsed by said custom house inspector certifying that the casks or packages have been shipped under his supervision on board said vessel, and the tax paid stamps obliterated; and the said inspector shall make a similar certificate to the surveyor of the port, indorsed on or to be attached to the entry in possession of the custom house. A drawback shall be allowed upon distilled spirits on which the tax has been paid and exported to foreign countries, under the provisions of this act, when exported as herein provided for. The drawback allowed shall include the taxes levied and paid upon the distilled spirits exported, at the date of seventy cents per proof gallon, as per gauge of said spirits prior to exportation, and shall be due and payable only after the proper entries have been made and filed, and all other conditions complied with, as hereinbefore required, and on filing with the Secretary of Treasury the proper claim, accompanied by the certificate of the collector of customs at the port of entry where the spirits are entered for export, that such spirits have been received into his custody and the tax paid stamps thereon obliterated; and the Secretary of the Treasury shall prescribe such rules and regulations in relation thereto as may be necessary to secure the treasury of the United States against frauds: Provided, That the drawback on spirits distilled prior to the passage of this act shall not exceed sixty cents per gallon."

That section fifty five be amended by striking in lieu thereof the following: "That distilled spirits may be withdrawn from distillery bonded warehouses, at the instance of the owner of the spirits, for exportation in the original casks, in quantities of not less than one thousand gallons, without the payment of tax, under such rules and regulations, and after making such entries and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury: Provided, That bonds given under this section shall be canceled under such regulations as the Secretary of the Treasury shall prescribe.

"All distilled spirits intended, as aforesaid, before being removed from the distillery warehouse shall be marked as the Commissioner of Internal Revenue may prescribe, and shall have affixed to each cask an engraved stamp indicative of such intention, to be provided and furnished by the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner, and for the expense attending the providing and affixing such stamps twenty five cents for each package so stamped shall be paid the collector on making the entry for such transportation. When the owner of the spirits shall have made the proper entries, filed the bonds, and otherwise complied with all the requirements of the law and regulations as herein provided, the collector shall issue to him a permit for the removal and transportation of said spirits to the collector of the port from which the same are to be exported, accurately describing the spirits to be shipped, the amount of tax thereon, the State and district from which the same is to be shipped, the name of the distiller by whom distilled, the port to which the same are to be transported, the name of the collector of the port to whom the spirits are to be consigned, and the route or routes over which they are to be sent to the port of shipment. Such shipment shall be made over bonded routes whenever practicable. The collector of the port shall receive such spirits, and permit the exportation thereof under the same rules and regulations as are prescribed for the exportation of spirits upon which the tax has been paid. And if any person shall fraudulently claim, or seek, or obtain an allowance of drawback on any distilled spirits, or shall fraudulently claim any greater allowance or drawback than the tax actually paid thereon, such person shall forfeit and pay to the government of the United States triple the amount wrongfully and fraudulently sought to be obtained, and, on conviction, shall be imprisoned not more than ten years; and any owner, agent, or master of any vessel or any other person who shall knowingly aid or abet in the fraudulent attempt to collect any drawback upon, or shall knowingly aid or permit any fraudulent change in the spirits so shipped, shall on conviction, be fined not exceeding five thousand dollars and imprisoned not more than one year, and the ship or vessel on board of which such shipment was made or pretended to be made shall be forfeited to the United States, whether a conviction of the master or owner be had or otherwise, and proceedings may be had in admiralty by libel for such forfeiture.

"Any person who shall intentionally reland within the jurisdiction of the United States any distilled spirits which have been shipped for exportation under the provisions of this act, or who shall receive such relanded distilled spirits, and every person who shall aid or abet in such relanding or receiving of such spirits, shall on conviction, be fined not exceeding five thousand dollars, and imprisoned not more than three years; and all distilled spirits so relanded, together with the vessel from which the same were relanded within the jurisdiction of the United States, and all boats, vehicles, horses, or other animals used in relanding and removing such distilled spirits, shall be forfeited to the United States."

That section fifty-seven be amended by striking out the words "more than" before the words "five gallons," and inserting the words "or more" after the words "five gallons."

SEC. 13. That the act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, as amended by the act approved April tenth, eighteen hundred and sixty-nine, be, and the same is hereby, amended as follows, namely:

That section eight be amended by adding the words, "Provided further, That in case of distilleries sold at judicial and other sales in favor of the United States, a bond may be taken at the discretion of the Commissioner of the Internal Revenue in lieu of the written consent required by such section, and the person giving such bond may be allowed to operate such distillery during the existence of the right of redemption from such sale, on complying with all the other provisions of law."

That section twenty be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That on the receipt of the distiller's return in each month, the assessor shall inquire and determine whether the distiller has accounted for all the grain or molasses used, and all the spirits produced by him in the preceding month. If the assessor is satisfied that the distiller has reported all the spirits produced by him, and the quantity so reported shall be found to be less than eighty per centum of the producing capacity of the distillery as estimated under the provisions of this act, an assessment shall be made for such deficiency at the rate of seventy cents for every proof gallon. In determining the quantity of grain used, fifty-six pounds shall be accounted as a bushel; and if the assessor finds that the distiller has used any grain or molasses in excess of the capacity of his distillery as estimated under the provisions of this act, an assessment shall be made against the distiller at the rate of seventy cents for every proof gallon of spirits that should have been produced from the grain or molasses so used in excess, which assessment shall be made whether the quantity of spirits reported is equal to or exceeds eighty per centum of the producing capacity of the distillery. If the assessor finds that the distiller has not accounted for all the spirits produced by him, he shall, from all the evidence he can obtain, determine what quantity of spirits was actually produced by such distiller, and an assessment shall be made for the difference between the quantity reported and the quantity shown to have been actually produced, at the rate of seventy cents for every proof gallon: Provided, That the actual product shall be assumed to be in no case less than eighty per centum of the producing capacity of the distillery as estimated under the provisions of this act, or under the act to which this is an amendment. Any and all assessments made under this section shall be a lien on all distilled spirits on the distillery premises, the distillery used for distilling the same, the stills, vessels, fixtures, and tools therein, and on the tract of land whereon the said distillery is located, together with any building thereon, from the time such assessment is made until the same shall have been paid."

That so much of section fifty-nine as imposes upon distillers a special tax and the tax of four dollars per barrel, and a tax on the sales of wholesale and retail dealers, and a tax on rectifiers of fifty cents on each barrel produced in excess of two hundred barrels, be, and the same are hereby, repealed; but nothing hereing contained shall be held to repeal or modify the existing law as to the mode of keeping the books of distillers, rectifiers, or dealers, or as to their inspection; and the returns required by existing law of distillers, rectifiers, or dealers shall be furnished to the proper officers of internal revenue when demanded; and that said section fifty-nine be further amended by inserting after the words "but no distiller" the words "who has given the required bond;" and that said section be further amended by striking out the words "malt liquor," "malt liquors," "brewer," and "malt liquors," in the three several paragraphs in which they occur. And that said section be further amended by adding to said section the following: Every person who sells or offers for sale malt liquors in larger quantities than five gallons at one time, but who does not deal in spirituous liquors, shall be regarded as a wholesale dealer in malt liquors and not a wholesale liquor dealer, and shall pay a special tax of fifty dollars. Every person who sells or offers for sale malt liquors in quantities of five gallons or less at one time, but who does not deal in spiritous liquors, shall be regarded as a retail dealer in malt liquors and not a retail liquor dealer, and shall pay a special tax of twenty dollars: Provided, however, That nothing in this section shall be held to prohibit the purifying or refining of spirits in the course of original and continuous distillation through any material which will not remain incorporated with such spirits when the manufacture thereof is complete.

SEC. 14. That on and after the date when this act shall take effect, the compensation of internal revenue gaugers shall be by fees dependent upon the quantity gauged, to be prescribed by the Commissioner of Internal Revenue, which, together with their actual and necessary traveling expenses, verified by the oath of the guager, and the compensation of internal revenue guagers and storekeepers, shall be paid by the United States monthly, without requiring reimbursement by distillers.

SEC. 15. That the Commissioner of Internal Revenue is hereby authorized, under regulations to be by him prescribed, with the approval of the Secretary of the Treasury, to issue tax paid stamps for the restamping of distilled spirits upon which the tax shall have been duly paid but from which the stamps have been lost or destroyed by unavoidable accident.

SEC. 16. That every brewer shall, before commencing or continuing business, file with the assistant assessor of the assessment district in which he shall design to carry on his business, a notice in writing, stating therein the name of the person, company, corporation, or firm, and the names of the members of any such company or firm, together with the place or places of residence of such person or persons, and a description of the premises on which the brewery is situated, and of his or their title thereto, and the name or names of the owner or owners thereof.

SEC. 17. That every brewer shall execute a bond to the United States, to be approved by the collector of the district, in a sum equal to twice the amount of tax which, in the opinion of the assessor, said brewer will be liable to pay during any one month, which bond shall be renewed on the first day of May in each year, and shall be conditioned that he will pay, or cause to be paid, as herein provided, the tax required by law on all beer, lager beer, ale, porter, and other fermented liquors aforesaid made by him, or for him, before the same is sold or removed for consumption or sale, except as hereinafter provided; and that he will keep, or cause to be kept, a book in the manner and for the purposes hereinafter specified, which shall be open to inspection by the proper officers, as by law required; and that he will in all respects faithfully comply, without fraud or evasion, with all requirements of law relating to the manufacture and sale of any malt liquors before mentioned: Provided, That no brewer shall be required to pay a special tax as a wholesale dealer, by reason of selling at wholesale, at a place other than his brewery, malt liquors manufactured by him.

SEC. 18. That there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a tax of one dollar for every barrel containing not more than thirty-one gallons; and at a like rate for any other quantity, or for any fractional part of a barrel, which shall be brewed or manufactured and sold, or removed for consumption or sale, within the United States; which tax shall be paid by the owner, agent, or superintendent of the brewery or premises in which such fermented liquors shall be made, in the manner and at the time hereinafter specified: Provided, That fractional parts of a barrel shall be halves, quarters, sixths, and eighths; and any fractional part of a barrel containing less than one-eighth shall be accounted one-eighth; more than one-eighth and not more than one-sixth, shall be accounted one-sixth; more than one-sixth and not more than one-quarter, shall be accounted one-quarter; more than one-quarter and not more than one-half, shall be accounted one-half; more than one-half and not more than one barrel, shall be accounted one barrel; and more than one barrel and not more than sixty-three gallons, shall be accounted two barrels, or a hogshead.

SEC. 19. That every person owning or occupying any brewery, or premises used or intended to be used for the purpose of brewing or making such fermented liquors, or who shall have such premises under his control or superintendence, as agent for the owner or occupant, or shall have in his possession or custody any brewing materials, utensils, or apparatus, used or intended to be used on said premises in the manufacture of beer, lager beer, ale, porter, or other similar fermented liquors, either as owner, agent, or superintendent, shall, from day to day, enter, or cause to be entered, in a book to be kept by him for that purpose, the kind of such malt liquors the estimated quantity produced in barrels, and the actual quantity sold or removed for consumption or sale in barrels or fractional parts of barrels, and shall also, from day to day, enter, or cause to be entered, in a separate book to be kept by him for that purpose, an account of all matirials by him purchased for the purpose of producing such fermented liquors, including grain and malt; and shall render to said assessor or assistant assessor, on or before the tenth day of each month, a true statement, in writing, taken from his books, of the estimated quantity in barrels of such malt liquors brewed, and the actual quantity sold or removed for consumption or sale during the preceding month; and shall verify, or cause to be verified, the said statement, and the facts therein set forth, by oath or affirmation, to be taken before the assessor or assistant assessor of the district, according to the form required by law, and shall immediately forward to the collector of the district a duplicate of said statement duly certified by the assessor or assistant assessor; and said books shall be open at all times for the inspection of any assessor or assistant assessor, collector, deputy collector, inspector, or revenue agent, who may take memorandums and transcripts therefrom.

SEC. 20. That the entries made in such books shall, on or before the tenth day of each month, be verified by the oath or affirmation of the person or persons by whom such entries shall have been made; which oath or affirmation shall be written in the book at the end of such entries, and be certified by the officer administering the same, and shall be in form as follows: "I do swear (or affirm) that the foregoing entries were made by me; and that they state truly, according to the best of my knowledge and belief, the estimated quantity of the whole amount of such malt liquors brewed, and the actual quantity sold, and the actual quantity removed from the brewery owned by ——, in the county of ——; and, further, that I have no knowledge of any matter or thing required by law to be stated in said entries which has been omitted therefrom." And the owner; agent, or superintendent aforesaid shall also, in case the original entries made in his book shall not have been made by himself, subjoin thereto the following oath or affirmation, to be taken in manner aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries fully set forth all the matters therein required by law; and that the same are just and true; and that I have taken all the means in my power to make them so."

SEC. 21. That the owner, agent, or superintendent of any brewery, vessels, or utensils used in making fermented liquors, who shall evade, or attempt to evade, the payment of the tax thereon, or fraudulently neglect or refuse to make true and exact entry and report of the same in the manner required by law, or to do, or cause to be done, any of the things by law required to be done by him as aforesaid, or who shall intentionally make false entry in said book or in said statement, or knowingly allow or procure the same to be done, shall forfeit, for every such offense, all the liquors made by him or for him, and all the vessels, utensils, and apparatus used in making the same, and be liable to a penalty of not less than five hundred nor more than one thousand dollars, to be recovered with costs of suit, and shall be deemed guilty of a misdemeanor, and shall be imprisoned for a term not exceeding one year. And any brewer who shall neglect to keep books, or refuse to furnish the account and duplicate thereof as provided by law, or shall refuse to permit the proper officer to examine the books in the manner provided, shall, for every such refusal or neglect, forfeit and pay the sum of three hundred dollars.

SEC. 22. That the Commissioner of Internal Revenue shall cause to be prepared, for the payment of the tax aforesaid, suitable stamps denoting the amount of tax required to be paid on the hogsheads, barrels, and halves, quarters, sixths, and eighths of a barrel of such fermented liquors, (and shall also cause to be prepared suitable permits for the purpose hereinafter mentioned,) and shall furnish the same to the collectors of internal revenue, who shall each be required to keep on hand at all times a sufficient supply of permits, and a supply of stamps equal in amount to two months' sale thereof, if there shall be an brewery or brewery warehouse in his district, and the said stamps shall be sold, and the said permits granted and delivered by such collectors, only to the brewers of their districts respectively; and such collectors shall keep an account of the number of permits delivered and also the number and value of the stamps sold by them to each of such brewers respectively; and the Commissioner of Internal Revenue shall allow upon all sales of such stamps to any brewer, and by him used in his business, a deduction of seven and a half per centum. And the amount paid into the treasury by any collector on account of the sale of such stamps to brewers shall be included in estimating the commissions of such collector and of the assessor of the same district.

SEC. 23. That every brewer shall obtain, from the collector of the district in which his brewery or brewery warehouse may be situated and not otherwise, unless such collector shall fail to furnish the same upon application to him, the proper stamp or stamps, and shall affix upon the spigot hole, or tap (of which there shall be one, of each and every hogshead; barrel, keg, or receptacle, in which any fermented liquor shall be contained, when sold or removed from such brewery or warehouse (except in case of removal under permit as hereinafter provided.) a stamp denoting the amount of the tax required upon such fermented liquor, in such a way that the said stamp or stamps will be destroyed upon the withdrawal of the liquor from such hogshead, barrel; keg, or other vessel, or upon the introduction of a faucet or other instrument for that purpose; and shall also, at the time of affixing such stamp or stamps, as aforesaid, cancel the same by writing or imprinting thereon the name of the person, firm, or corporation by whom such liquor may have been made, or the initial letters thereof, and the date when cancelled. Every brewer who shall refuse or neglect to affix and cancel the stamp or stamps required by law in the manner aforesaid, or who shall affix a false or fraudulent stamp thereto, or knowingly permit the same to be done, shall be liable to pay a penalty of one hundred dollars for each barrel or package on which such omission or fraud occurs, and shall be liable to imprisonment for not more than one year.

SEC. 24. That any brewer, cartman, agent for transportation, or other person who shall sell, remove, receive, or purchase or in any way aid in the sale, removal, receipt, or purchase, of any fermented liquor contained in any hogshead, barrel, keg, or other vessel from any brewery or brewery warehouse, upon which the stamp or permit in case removal required by law shall not have been affixed, or on which a false or fradulent stamp or permit, in case of removal is affixed, with knowledge that it is such, or on which a stamp or permit, in case of removal, once cancelled, is used a second time; and any retail dealer or other person who shall withdraw or aid in the withdrawal of any fermented liquor from any hogshead, barrel, keg, or other vessel containing the same, without destroying or defacing the stamp affixed upon the same, or shall withdraw or aid in the withdrawal of any fermented liquor from any hogshead, barrel or other vessel, upon which the proper stamp shall not have been affixed, or on which a false or fraudulent stamp is affixed, shall be liable to a fine of one hundred dollars, and to imprisonment for not more than one year. Every person who shall make, sell, or use any false or counterfeit stamp, or permit or die for printing or making stamps or permits which shall be in imitation of, or purport to be a lawful stamp, permit or die of the kind before mentioned, or who shall procure the same to be done, shall be imprisoned for not less than one nor more than five years: Provided, That every brewer who sells fermented liquor at retail at the brewery, or other place where the same is made, shall affix and cancel the proper stamp or stamps upon the hogsheads, barrels, kegs, or other vessels in which the same is contained, and shall keep an account of the quantity so sold by him, and, of the number and size of the hogsheads, barrels, kegs, or other vessels in which the same has been contained, and shall make a report thereof, verified by oath, monthly, to the assessor, and forward a duplicate of the same to the collector of the district: And provided further, That brewers may remove or transport, or cause to be removed or transported, malt liquor of their own manufacture, known as lager-beer, in quantities of not less than six barrels in one vessel, and may also remove or transport, or cause to be removed or transported, malt liquors known as ale or porter, or any other malt liquor not heretofore mentioned, in quantities not less than fifty barrels at a time, from their breweries or other places of manufacture, to a depot, warehouse, or other place used exclusively for storage or sale in bulk, and occupied by them, from one part of one collection district to another part of the same collection district, or from one collection district to another collection district, without affixing the proper stamp on said vessels of lager beer, ale, porter, and other malt liquor at the brewery or place of manufacture, under a permit to be obtained from the collector of the district, (who is to grant the same upon application.) wherein said malt liquor is manufactured, to said depot or warehouse, but to no other place, under such rules and regulations as the Commissioner of Internal Revenue may prescribe, and thereafter the manufacturer of the malt liquor so removed shall stamp the same when it leaves such depot or warehouse, in the same manner and under the same penalties and liabilities as when stamped at the brewery as herein provided; and the collector of the district in which such depot or warehouse is situated shall furnish the manufacturer with the stamps for stamping the same, as if the said malt liquor had been manufactured in the district: And provided further, That when fermented liquor has become sour or damaged, so as to be incapable of use as such, brewers may sell the same for manufacturing purposes, and may remove the same for manufacturing purposes, in casks or other vessels, unlike those ordinarily used for fermented liquors, containing, respectively, not less than one barrel each, and having the nature of their contents marked upon them, without affixing thereon the permit, stamps, or stamps required.

SEC. 25. That every brewer shall by branding mark, or cause to be marked, upon every hogshead, barrel, keg, or other vessel containing the fermented liquor made by him, before it is sold or removed from the brewery, or brewery warehouse, or other place of manufacture, the name of the person, firm, or corporation by whom such liquor was manufactured, and the place where the same shall have been made. And any person, other than the owner thereof, or his agent, authorized so to do, who shall intentionally remove or deface such marks therefrom, shall be liable to a penalty of fifty dollars for each cask or vessel from which the mark is so removed or defaced; Provided, however, That when a brewer shall purchase fermented liquor finished and ready for sale from another brewer, in order to supply the customers of such purchaser, such purchaser may, upon written notice to the collector of his intention so to do, and under such regulations as the Commissioner of Internal Revenue may prescribe, furnish his own vessels, branded with his name and the place where his brewery is located, to be filled with the fermented liquor so purchased, and to be so removed; the proper stamp or stamps to be affixed and cancelled as aforesaid, by the manufacturer, before removal.

SEC. 26. That where a brewer shall, by reason of an accident by fire or flood, or by reason of his brewery undergoing repairs, or other circumstance which may, in the opinion of the collector of the proper district, require or render it proper that such brewer shall be permitted to conduct his business wholly or partially at some other place within the same or adjoining district for a temporary period, it shall be lawful for such collector, under such regulations and subject to such limitation of time as the Commissioner of Internal Revenue may prescribe, to issue a permit to such brewer authorizing him to conduct his business wholly or partially, according to the circumstances, at such other place for a period in such permit to be stated, and such brewer shall not be required to pay another special tax for the purpose.

SEC. 27. That where malt liquor or tun liquor, in the first stages of fermentation, known as unfermented worts, of whatever kind, is sold by one brewer to another for the purpose of producing fermentation or enlivening old or stale ale, porter, lager beer, or other fermented liquors, it shall not be liable to a tax to be paid by the seller thereof, but the tax on the same shall be paid by the purchaser thereof, when the same, having been mixed with the old or stale beer, is sold by him as provided by law, and such sale and transfer shall be subject to such restrictions and regulations as the Commissioner of Internal Revenue may prescribe.

SEC. 28. That the ownership or possession by any person of any fermented liquor after its sale or removal from brewery or warehouse, or other place where it was made, upon which the tax required shall not have been paid, shall render the same liable to seizure wherever found, and to forfeiture, removal under said permits excepted, and that the want of a proper stamp or stamps upon any hoghead, barrel, keg, or other vessel in which fermented liquor may be contained after its sale or removal from the brewery where the same were made, or warehouse, as aforesaid, shall be notice to all persons that the tax has not been paid thereon, and shall be prima facie evidence of the non payment thereof.

SEC. 29. That any person, other than the purchaser or owner of any fermented liquor, or person acting on his behalf, or as his agent, who shall intentionally remove or deface the stamp or permit affixed upon the hogshead, barrel, keg, or other vessel in which the same may be contained, shall be liable to a fine of fifty dollars for each such vessel from which the stamp or permit is so removed or defaced, and to render compensation to such purchaser or owner for all damage sustained by him therefrom.

SEC. 30. That any person who shall withdraw any fermented liquor from any hogshead, barrel, keg, or other vessel upon which the proper stamp or stamps shall not have been affixed, for the purpose of bottling the same, or who shall carry on or attempt to carry on, the business of bottling fermented liquor in any brewery or other place in which fermented liquor is made, or upon any premises having communication with such brewery or any warehouse, shall be liable to a fine of five hundred dollars, and the property used in such bottling or business shall be liable to forfeiture.

TOBACCO.

SEC. 31. That on and after the first day of July next the act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty eight, be, and the same is hereby, amended as follows:

That section sixty one be amended by striking out all after the second paragraph, and inserting in lieu thereof the following words: "On all chewing and smoking tobacco, fine cut, cavendish, plug, or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument, and without being pressed or sweetened; and on all fine cut shorts and refuse scraps, clipplings, cuttings, and sweepings of tobacco, a tax of twenty cents per pound."

That section fifty nine be amended by striking out all of paragraphs seven, eight, nine, and ten, and inserting in lieu thereof the following, to wit: "Dealers in leaf tobacco, except retail dealers in leaf tobacco, as hereafter defined, shall pay twenty five dollars. And it shall be the duty of every farmer or planter producing and selling leaf tobacco, on demand of any internal revenue officer, or other authorized agent of the Treasury Department, to furnish said officer or agent a true and correct statement, verified by oath or affirmation, of all his sales of leaf tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold, and the place to which it is shipped. And any such farmer or planter who shall willfully refuse to furnish such information, or who shall knowingly make false statements as to any of the facts aforesaid, shall be liable to a penalty not exceeding five hundred dollars."

Dealers in tobacco shall hereafter sell only to other dealers who have paid a special tax as such, and to manufacturers of tobacco, snuff, or cigars, and to such persons as are known to be purchasers of leaf tobacco for export.

Dealers in leaf tobacco shall each pay five dollars. Every person whose business it is to sell, or offer for sale, manufactured tobacco, snuff, or cigars, shall be regarded as a dealer in tobacco, and the payment of a special tax as a wholesale or retail liquor dealer, or the payment of any other special tax, shall not relieve any person who sells manufactured tobacco and cigars from the payment of this tax: Provided, That no manufacturer of tobacco, snuff, or cigars shall be required to pay a special tax as dealer in tobacco and cigars for selling his own products at the place of manufacture.

Manufacturers of tobacco shall each pay ten dollars. Every person whose business is to manufacture tobacco or snuff for himself, or who shall employ others to manufacture tobacco or snuff, whether such manufacture shall be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, shall be regarded as a manufacturer of tobacco.

Manufacturers of cigars shall each pay ten dollars. Every person whose business it is to make or manufacture cigars for himself, or who shall employ others to make or manufacture cigars, shall be regarded as a manufacturer of cigars. No special tax receipt shall be issued to any manufacturer of cigars until he shall have given the bond required by law. Every person whose business it is to make cigars for others. either for pay, upon commission, on shares, or otherwise. from material furnished by others, shall be regarded as a cigar maker. Every cigar maker shall cause his name and residence to be registered, without previous demand, with the assistant assessor of the division in which such cigar maker shall be employed; and any manufacturer of cigars employing any cigar maker who shall have neglected or refused to make such registry shall, on conviction, be fined five dollars for each day that such cigar maker so offending, by neglect or refusal to register, shall be employed by him.

"Peddlers of tobacco shall be classified and rated as follows, to wit: When traveling with more than two horses, or other animals, the first class, and shall pay fifty dollars; when traveling with two horses, mules, or other animals, the second class, and shall pay twenty five dollars; when traveling with one horse, mule, or other animal, the third class, and shall pay fifteen dollars; when traveling on foot or by public conveyance, the four h class, and shall pay ten dollars. Any person who sells or offers to sell and deliver manufactured tobacco, snuff, or cigars, traveling from place to place, in the town or through the country, shall be regarded as a peddler of tobacco. Every peddler of tobacco, before commencing, or, if already commenced, before continuing to peddle tobacco, shall furnish to the collector of his district a statement accurately setting forth the place of his residence, and, if in a city, the street and number of the street where he resides; also the State or States through which he proposes to travel; the mode of travel, whether on foot, by public conveyance, or to travel with one, two, or more horses, mules, or other animals; to state also whether he proposes to sell his own manufactures or manufactures of others, and, if he sell for other parties, to name the person or persons for whom he sells. He shall also give a bond in the sum of two thousand dollars, to be approved by the collector of the district, that he will not engage in any attempt, by himself or by collusion with others, to defraud the government of any tax on tobacco, snuff, or cigars; that he will neither sell, nor offer for sale any tobacco, snuff, or cigars, except in original and full packages, as the law requires the same to be put up and prepared by the manufacturer for sale, or for removal for sale or consumption, and except such packages of tobacco, snuff, and cigars as bear the manufacturer's label or caution notice, and his legal marks and brands, and genuine internal revenue stamps which have never before been used. Every peddler of tobacco snuff or cigars, traveling with a wagon, shall affix and keep on the same, in a conspicuous place, a sign painted in oil colors, or gilded, giving his full name, business, and collection district, and shall obtain a certificate from the collector of the district, who is hereby authorized and directed to issue the same, giving the name of the peddler, his residence, the class of his special tax receipt, and the fact of his having filled the required bond: and every person peddling tobacco shall, on demand of any officer of internal revenue, produce and exhibit said collector's certificate, and unless he shall do so, may be taken and deemed not to have paid the special tax, nor otherwise to have complied with the law. And in case any peddler shall refuse to exhibit his or her receipt as aforesaid, when demanded by any officer of internal revenue, said officer may seize the horse, or mule, wagon and contents, or pack, bundle, or basket of any person so refusing; and the assessor of the district in which the seizure has occurred may, on ten days' notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling house, require such peddler to show cause if any he has, why the horses or mules, wagon and contents, pack, bundle, or basket so seized shall not be forfeited; and in case no sufficient cause is shown the assessor may direct a forfeiture, and issue an order to the collector, or to any deputy collector of the district, for the sale of the property so forfeited; and the same, after payment of the expenses of the proceedings, shall be paid to the collector for the use of the United States; and all such special taxes shall become due on the first day of May in each year, or on commencing business; and if such peddler shall have not paid the special tax for the current year he shall pay the same within thirty days after the passage of this act. In the former case the tax shall reckoned for one year, and in the latter case proportionately for that part of the year from the first day of the month in which the liability to a special tax commenced to the first day of May following. And any person who shall, after the passage of this act, be found peddling tobacco, snuff, or cigars, without having given the bond, or without having previously obtained the collector's certificate as herein provided, or who shall sell tobacco, snuff, or cigars otherwise than in original and full packages as put up by the manufacturer; or who shall have in his posession any internal revenue stamp or stamps which have been removed from any box or other package of tobacco, snuff, or any empty or partially emptied box or other package which has been used for tobacco, snuff, or cigars, the stamp or stamps on which have not been destroyed; or shall fail to have affixed to his wagon, in a conspicuous place, a sign, painted in oil colors, or gilded, giving his full name, business, and collection district, shall, for each such offense, on conviction, be fined not less than one hundred dollars nor more than five hundred dollars, or imprisoned not less than six months nor more than one year, or both, at the discretion of the court."

That section sixty be amended by adding at the end of the section the following words, to wit: "And if any manufacturer of tobacco, snuff, or cigars shall sell, or remove for sale or consumption, any tobacco, snuff, or cigars upon which a tax is required to be paid by stamps, without the use of the proper stamps, in addition to other penalties imposed by law for such sale or removal, it shall be the duty of the proper assessor or assistant assessor or any internal revenue officer detailed by the Commissioner of Internal Revenue for that purpose, within a period of not more than two years after such sale or removal, upon such information as he can obtain, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor, and certify the same to the collector. And the subsequent proceedings for collection shall be in all respects like those for the collection of taxes upon manufactures and productions."

That section sixty two be amended by striking out after the words "or in bladders" the words "containing not exceeding ten pounds each, or." and inserting in lieu thereof the word "and;" in the paragraph relating to fine cut and chewing tobacco, by striking out the word "one half;" in the paragraph relating to smoking tobacco, by inserting after the words "all smoking tobacco" the words "and all cut and granulated tobacco other than fine cut chewing, and shorts, the refuse of fine cut chewing; also, in the same paragraph, by inserting after the words "refuse scraps" the words "clippings, cuttings," and by striking out from the last paragraph the words "or the proprietor's name and his trade mark," and by adding at the end of said paragraph the following words: "And provided further, That fine cut shorts, the refuse of fine cut chewing tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco may be sold in bulk as material, and without the payment of tax by one manufacturer directly to another manufacturer, or for export, under such restrictions, rules and regulations as the Commissioner of Internal Revenue may prescribe. And provided further, That wood, metal, paper, or other materials may be used separately or in combination for packing tobacco, snuff, and cigars, under such regulations as the Commissioner of Internal Revenue may establish."

That section sixty-three be amended by striking out the word "and the sum of the said bond may be increased, from time to time, and additional sureties required by the collector, under the instructions of the Commissioner of Internal Revenue." and inserting in lieu thereof the following words: "additional sureties may be required by the collector, from time to time, but the penal sum of said bond shall not be computed by him in excess of the sum of twenty thousand dollars, except under special instructions of the Commissioner of Internal Revenue."

That section sixty seven be amended by striking out the word "ware house" and inserting in lieu thereof the word "export;" also, by adding to the end of the said section the following: "That such stamps as may be required to stamp tobacco, snuff,

(Concluded on fourth page.)