American Volunteer.

CARLISLE, PA.,

Thursday Morning, March 14, 1867.

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We will present to every old subscriber who sends us the name of A NEW YEARLY SUBSCRIBER to THE VOLUNTEER, accompanied by the price of subscription, a copy of the

Democratic Almanac for 1867,

AND WILL PRESENT THE SAME TO EACH NEW SUBSCRIBER HIMSELF. This valuable little volume, published in New York, contains EIGHTY PAGES of closely printed, interesting and useful reading matter—embracing astronomical calculations and calendars, tabular statements of the National Debt, extracts from the Constitutional history of the country, a list of the arbitrary and illegal arrests made by order of Abraham Lincoln from 1861 to 1865, statistics of pauperism and crime in the United States, the Presidential proclamations of the last year, all the veto messages of President Johnson, the Negro Bureau and Civil Rights Bill, the Negro legislation of Congress, a list of the officers of the United States Government, members of Congress and foreign Ministers, official election returns from all the States for the years 1856, 1860, 1864 and 1866, together with able articles on prominent political topics.

THE DEMOCRATIC ALMANAC *is a complete compendium of the political history of the last year, and will be found invaluable as a book of reference, as will readily be seen from the brief synopsis we have given of its contents.* It should have a place in the library of every Democratic household. It will be sent by mail, free of postage, on receipt of the price of subscription to THE VOLUNTEER. Address

BRATTON & KENNEDY,

March 7, 1867. *Carlisle, Pa.*

"CLAPPING OF HANDS FOLLOWED."

According to the report of the proceedings of the Rump Congress, as published in the disunion papers, "clapping of hands followed" in both House and Senate on the passage of the Bill (over the President's veto,) which provides for military rule in the Southern States, and, as far as an unconstitutional act can do it, practically dissolves the Union.—All right. Nero fiddled when Rome was burning, and Marat, Danton and Robespierre clapped *their* hands when the French Convention inaugurated the revolution in France. Why should not the Jacobins of the Rump rejoice, now that they see the country rocking and tottering under the blows they have inflicted upon it? They consider the passage of the Bill declaring the Union dissolved, and placing the people of ten States under military rule, a monstrous stride toward the object they have in view—the establishment of a monarchy in this country. They rejoice and clap their hands.

Our country is in a deplorable condition. By an act of Congress the Union is declared dissolved; trade and commerce, and the various industrial pursuits feel that a storm is brewing, calculated if not intended to convulse the nation from centre to circumference; National Banks are breaking all over the country; stocks are unsettled; money is tight; civil strife is predicted; our bonds in Europe are being returned to us by hundreds and thousands of millions; and anxiety and doubt are depicted in every thoughtful man's face.—Why is this? It is now two years since the armed men of the South succumbed to the veterans under Gen. Grant. "*The bloody contest is at an end* and THE UNION IS RESTORED," shouted the people, men, women and children, from one end of the country to the other. What man *then* supposed that this was not literally true? Who dared *then* to deny that the Union had been reestablished with all its powers, and with an unimpaired Constitution? Who supposed *then* that a rump and treasonable Congress would attempt to accomplish what Southern secessionists failed in after four years of sanguinary strife—a dissolution of the Union? The military despotism bill is to be put in force, we see, and ten millions of free Americans are to be reduced to a system of slavery and degredation such as the world never witnessed. Must this miserable fanaticism—this negro-phobia and treason—be submitted to? Are the people, North and South, ready to see their country divided and anarchy and ruin established, merely that a few desperate political adventurers and villains may gratify their spite and rejoice over their treason? We will see.

BANK STOCK TAXABLE.—In the case of William Mintzer *vs.* The Commissioners of Montgomery county, argued before the Supreme Court of this State some weeks ago, that body last Monday announced their opinion affirming the judgment of the Court below. The case involved the question of the liability of the stock of National Banks in the hands of shareholders to State tax, and was some time ago decided by Judge Chapman, of the Montgomery District, on the case being brought before him, in the affirmative—that it is taxable. The Supreme Court, it thus appears, takes the same view. Chief Justice Woodward dissented from his colleagues.

SINCE Geary's advent to power, the salary of the Secretary of the Commonwealth has been increased to the sum of three thousand dollars per annum. Five thousand dollars has also been appropriated to repairs of the Governor's house. Last year the amount expended on the public grounds and buildings at Harrisburg was one hundred and twenty-one thousand dollars. This amount furnished a splendid opportunity for "loyal" stealing. What say the tax-payers?—Brethren, let us *prey*.

SAMUEL B. LAUFFER, late captain and A. Q. M. of the volunteer service, has been appinted and confirmed with the same rank and title in the regular service. We have known Capt. L. for some years, and we rejoice at his good fortune, for he is every inch a man and will make a most excellent officer. He *is* a Republican in politics, it is true, but yet he is no disunionist, but in favor of peace and a whole Union. More than this, he is an honest man, another quality we don't often see in men of his party. Success to him, say we.

A LARGE EMIGRATION is pouring into Texas—the only State where gold and silver circulate.

$25,000,000 WANTED.

We notice that John W. Geary, Governor of Pennsylvania, is advertising for a State loan of twenty-three millions of dollars. The Legislature of 1866, it will be remembered, at the suggestion of Gov. Curtin, relieved real estate of all taxation, by which the State Treasury was deprived of some two millions of dollars. To men of discernment this looked strange, for it was known that the State was some thirty-nine or forty millions of dollars in debt when Curtin was first sworn in as Governor, and it was equally well known that during the six years of his administration a reckless extravagance prevailed in every department of the government, (for extravagance is a weakness with all Radical officials,) in consequence of which the State debt had been very much augmented. "How comes it," asked many, "that the tax on real estate (amounting to $2,000,000 a year,) can be taken off at this time?" No satisfactory reply was given to the question, but Republican politicians looked wise as owls, as they reminded tax-payers that their real estate was no longer to be taxed. This was glorious news to some men who could not see the trick; who could not or would not see that it was a Radical dodge to catch gudgeons. Off the stump and in the Radical journals last summer, the people were constantly reminded that their real estate paid no tax, and they eulogised Gov. Curtin to the skies for his economy and prudence, and they said to the men who were voters—"see what a Republican administration has done; your broad acres and your houses are relieved of taxation; vote for Geary, if you want this wonderful economy and prudence continued." Thus were the people bamboozled and hoodwinked. The "loyal thieves" of the Curtin administration, with their arms in the Treasury up to their elbows, laughed in their sleeves as they found simple-minded men giving ear to their blandishments and their lies.

But now that Geary is safely ensconced in the Governor's chair, the deplorable condition of the State Treasury is partially revealed, and the Governor asks for *twenty-three millions of dollars!*—More than this, a bill is before the Legislature to raise the sum of *three hundred thousand dollars*, the amount to be assessed on personal property! The share of Cumberland county will be some *eight thousand dollars*. Thus the people will see that heavy taxation and several millions of dollars additional State debt are the bequests of the Curtin administration; and, our word for it, Geary will increase both debt and taxation.

MR. GLOSSBRENNER'S SPEECH.

Our last week's Washington letter made mention of the telling speech delivered by our able, energetic and faithful Representative, Mr. GLOSSBRENNER, on the report of the Committee appointed to investigate the rumors of certain overtures of compromise between President Johnson and certain week-kneed Radicals—which speech we were told contained some pulpable hits at the absurdity of Radical legislation, and "brought down the house." We have since obtained a report of the terse and pointed remarks of MR. GLOSSBRENNER, and willingly give them a place in our columns, *not only as a matter of interest* to our readers and of justice to the honorable gentleman himself, but because they show very conclusively upon what frivolous pretexts the enemies of the President expect to prejudice the public mind against him. Mr. GLOSSBRENNER said:

The House will preceive, Mr. Speaker, by the authorized statement just made by the gentleman from Illinois, the Chairman of the committee, that the committee has utterly failed to discover a single fact to bear out the preamble to the resolution under which the investigation was instituted. As a member of the committee, there can be no impropriety, after what has passed, in my saying that we have examined, patiently and thoroughly, every witness who professes to have any positive knowledge of the origin and progress of the so-called "negotiations" between the President and "certain members of Congress"—and I aver that the result of that examination is, that the conduct of all concerned in the consultations and conferences, characterized in the preamble to the resolution as "corrupt bargaining," has not been proven to *have been in the slightest degree corrupt or culpable*, or open even to the suspicion of criminality; but, on the contrary, all the developments exhibit earnest and honorable efforts on their part to effect a patriotic purpose; and their conduct, so far from being reprehensible, is worthy of all imitation.

The preamble to the resolution of the gentleman from Illinois is thus phrased:

"Whereas the President of the United States has been impeached by a member of this House of high crimes and misdemeanors, and the Committee on the Judiciary have been instructed to examine into the facts upon which said impeachment was based, with power to send for persons and papers, and report them to this House in order, if thought warrantable, that the President may be arraigned for trial thereon by the Senate; and whereas while the Committee on the Judiciary are examining witnesses with relation to said high crimes and misdemeanors of which the President has been impeached, with a view of making a report to this House for its disinterested action, it has for some time been rumored and has at last been asserted in public newspapers that certain members of this House, who are bound to act impartially upon the report of said committee when presented, are now holding, and have been for some time holding, private meetings with a view to a corrupt bargain, whereby, in violation of their oath's, they have pledged and are pledging themselves in advance to act adversely to said report if unfavorable to the President, and also to act adversely to certain other measures pending before this House to which they have heretofore been favorable, provided the President himself will to certain things to which he has heretofore declared himself hostile, and refrain from doing certain things to which he has heretofore declared himself favorable."

Perhaps, Mr. Speaker, it may be thought that the committee owe some sort of apology to the House for having "toiled all night" and caught—nothing. Perhaps the public expectation, after such "thundering in the index," would have been better met, if the committee could have unfolded so horrible a tale of official corruption and perjury as would have made each particular hair on every patriotic head to stand on end. Certainly, after so grand a flourish of trumpets as that with which the lance was seized and poised for a magnificent charge against all who should dare to compromise the honor, and purity, and dignity of this House, (of which we all are habitually very jealous, Mr. Speaker,) it is rather unsatisfactory to find that none of the parties so fearfully menaced have been doing any of the wicked things of which Madame Rumor had prejudged them guilty.

But, in sheer justice to the committee, Mr. Speaker, I must be permitted to say that, for the paucity of trophies in this campaign against "corruption," the committee are by no means responsible.—They spared no pains to find ugly facts, if ugly facts there should chance to be.—The witnesses were given abundant opportunities for divulging all that might go to criminate either the President or "certain members of Congress." They were searchingly cross-examined, and wearied by iteration and reiteration of questions; but they could not be brought up to the mark of seeing or suspecting any other than honorable motive or patriotic object in those whose proceedings they detailed. With the formidable preamble before their eyes, they could tell us nothing of "corrupt bargains," or "violations of oaths"—and, in answer to direct interrogatories propounded by myself, they testified that the subject of the "impeachment of the President" was not discussed or mentioned "in any shape or form at any time, by those who were in conference and consultation with the sole view and hope of devising some plan, upon which Congress and the President could agree for the restoration of the Union. They were pressed sorely upon all these points; but they contumaciously failed to make their testimony conform to the indictment. It is true the witnesses were all gentlemen of intelligence, and I know some of them to be gentlemen of high character—but they were, unfortunately for the "facts" in the preamble, drearily destitute of imagination, and sadly deficient in the faculty of invention. I think, Mr. Speaker, that with a different style of witnesses we could have succeeded better, and made things pleasant generally. There is a gentleman now in this city—the guest of a government official—who, if the House shall determine to proceed with this investigation, might be summoned by the committee. He is a modest gentleman, and lately of very retiring habits; but I believe that, if his host could be induced for a short time to forego the pleasure of his society, he would gladly *come out* on this occasion, and prove anything desired against members of this House or the President. I will give you his name confidentially. Mr. Speaker—It is Sanford Conover. He would be found *facile* and "conformable."

Now, Mr. Speaker, as the committee charged with this investigation have examined the parties by whom the late interview between the President and Congress were originated and brought about, and have failed to discover aught in the inception or progress of the conferences, inconsistent with the purest impulses and most honorable and patriotic objects, I hope the resolution reported by the committee will be adopted, and that the House will now discharge the committee from the further consideration of the subject.

In publishing the names and politics of the XLth Congress, in our last, we designated Hon. J. Lawrence Getz, of the 8th District, this State, as a Radical. This was a typographical error; Mr. Getz is a whole-souled Democrat, and is the able editor of the *Reading Gazette*, the English organ of the Democracy of old Berks, which county he represents in Congress. We wish we had a few more as true men in Congress as Mr. Getz.

THE LAW OF RESISTANCE TO TYRANNY.—Lord Camden relates that somebody asked the great Mr. Selden whom Grotius called "the glory of England," in what law book, in what archives or records of the State, might be found the law for resisting tyranny. "I don't know," said Selden, "whether it would be worth your while to look deeply into books on this matter; but I will tell you what is most certain, that it has always been the CUSTOM OF England, and the *custom* of England is the law of the land."

IN Connecticut the political campaign opens with spirit. An important feature of the situation is that the present Lieutenant-Governor and Secretary of State, both elected by the Radicals a year ago, have lately left them, and the latter is a candidate on our ticket. Last year we were defeated by only 541 votes. We think there is no doubt of Mr. English's election.

THE New York *Tribune* is clamoring daily for protection to domestic industry and is continually calling upon the public to sustain home manufacturers. Yet it prints its issue upon foreign and imported paper, because it is cheaper, and sees no possible harm in protecting its own interest in that manner.

NEGROES in Tennessee may vote and do anything but hold office. The white Radicals are smart enough to reserve office-holding for their own benefit.—When the South shall be properly "reconstructed," the same sort of thing will be apparent—Radicals holding the offices and negroes doing the voting.

A RADICAL paper says: "The course of Congress is misguided, and they will have to take the back track, particularly in their robbing schemes and plunder. Under the cry of impeaching the President, they cover up their robberies of the people."

As all other means to squander the people's money fast enough have failed, Forney, in the Washington *Chronicle*, one of "my two papers, both daily," recommends that the States build houses at Washington for their members of Congress to live in. What next?

FORNEY asks desperately, "Will Andrew Johnson ever rise superior to plotters?" and pauses for a reply. Forney ought to know that he rose superior to one plotter, when he snubbed Forney's attempts on the New York Custom house.

THE Legislature of Wisconsin, Radical, passed a law directing the State Treasurer to pay the wages of its members and the salary of its Governor in coin. Rags for the people and gold and silver for the office holders.

PERSONAL.

—Ben Wade is 67 years old.

—Wilkie Collins, the novelist, is dying of consumption.

—The President has appointed the Hon. S. H Ancona Naval Officer at the Port of Philadelphia.

—Gen. Butler and Mr. John Morrissey are the lions of the new Congress, and the centres of attraction for the eyes of the galleries.

—The *Independent* demands that the President "be put out of the way" at once. Does it recommend poison or the knife?—*Boston Post.*

—Jeff. Thompson, the ex-Confederate General, made a speech and assisted in singing the "Star Spangled Banner," at a recent banquet in St. Louis.

—Governor Brownlow has issued a proclamation, announcing his determination to call out the militia to enforce the laws, and protect Union men and all citizens against evil doers.

—Madame Patterson Bonaparte has come back to Baltimore, but announces her intention to cut off her grandsons if they marry American girls.

—John Minor Botts recently recovered a horse which was stolen from him during the war; whereupon the New York *World* remarks: "If Botts was disconsolate without the horse, how happy was the horse to be free from Botts!"

—Pius IX., the Pope, is the two hundred and fifty-seventh pointiff who has sat in the Papal chair. He is now in his seventy-sixth year, and has been for twenty-one years the Pope.

—Mr. Greeley recently commenced one of his lectures to a Western audience by saying: "Ladies and gentlemen, I believe it is universally acknowledged that I am the worst public speaker in the United States."

—At a recent party given by Secretary Welles, the "dress of dresses," says a correspondent, "was that of Mrs. Sullivan. She wore a rich white corded silk, trimmed with bands of green velvet, upon which were twined wreaths of golden ivy leaves. In her hair were numbers of green and gold beetles. She is a beautiful woman, and was the cynosure of all eyes."

RADICAL PHILANTHROPY.

In a speech recently delivered in Boston before the Young Men's Democratic Club by Col. James W. Wall, of New Jersey, in speaking of the Republican party and the present Congress, he said:

It was the robust ignorance of Republican fanaticism that conceived the insane idea, that the freedom of four millions of an inferior race of dependent beings could be fully consummated by the dash of the grey goose quill that signed the emancipation proclamation. Mad, incomprehensible folly, to suppose that we could make for them in a day what God alone had made for us in centuries. It insanely imagined that it could call forth the full-grown solid oak by some other process than that by which the acorn unfolds and strengthens year after year into the stalwart oak that is fitted to wrestle with the storms of centuries; that it could make the wheat field ripen for the harvest, without "first the blade, then the ear, then the full corn in the ear." And now the result of all this folly comes to us in the wail of the starved and abandoned freedmen, wandering outcasts amid the charred remains of their once happy homes; or in the wild wastes of the abandoned plantations sinking down to die, having found the chains of destitution and starvation infinitely more galling than the cast off fetters of their ancient servitude. The task-master of Northern fanaticism, whose toil is torture, and whose pathway to emancipation leads only through "the Valley of the Shadow of Death," was but a sorry exchange for the ancient bondage, whose fetters, in comparison, were silken, and whose worst cruelties were tender mercies compared with the wrong and outrage inflicted in the name of Northern philanthrophy and universal emancipation.

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These Jacobins in Congress willfully ignore the constitutional rights of ten States in the Union, and would wring from them such concessions as will, if acquiesced in, destroy our whole system of representative government, and all hopes of a lasting peace. They insist that

"At least such subtle covenants shall be made
Till peace itself is war in masquerade."

The Musselman will have his paradise the other side of "The Sword Bridge."—Over the sharp edge or the arched scimetar are the faithful to reach the heaven that they long for. The Radicals in Congress would drive the men of the South over even a sharper pathway to a restored Union. The edge upon which they are to walk is not only to be made lacerating to their feet, but humiliating to their souls. These malignants whenever they speak of the South seem to be filled with the venom that swelled in the veins of that old Roman radical who never spoke privately or in public without closing his remarks with the words: "However my opinion is, that Carthage must be destroyed." Now, why should such a feeling exist? A practical, sensible statesmanship should strive to bury in oblivion the sad memories of our domestic strife.

It was a Roman Emperor who, when asked to erect an altar to vengeance, to commemorate the death of Piso, replied: "Private memories and hatreds, engendered in such a domestic war, should be forgotten; and public monuments should commemorate foreign conquests, never domestic calamities." When the Thebans conquered the Lacedemonians, they erected a brazen trophy in honor of the victory. A complaint was made before the Amphictyonic Council that by such trophy the memory of their discord was made eternal, and the noble answer that came back was, "*Let it be abolished, because it is not fitting that any record should be made of the discord between Greek and Greek.*" Shall it be said that heathens, and heathen nations, surpass a Christian people in the virtues of forgiveness, magnanimity and charity?

THE INCOME TAX.

The following are the sections relating to the tax upon incomes of the internal revenue law as amended by Congres:

There shall be levied, collected, and paid annually upon the gains, profits, and income of every person residing in the United States, or of any citizen of the United States, residing abroad, whether derived from any kind of property, rents, interest, dividends, or salaries, or from any *position, trade, employment*, or vocation, carried on in the United States or elsewhere, or from any other source whatever, a tax of five per cent. on the amount so derived over $1,000, and a like tax shall be levied, collected, and paid annually upon the gains, profits and income of every business, trade or profession carried on in the United States by persons residing without the United States, and not citizens thereof. And the tax herein provided for shall be assessed, collected and paid upon the gains, profits and income for the year ending the 31st day of December next preceding the time for levying, collecting and paying said tax.

In estimating the gains, profits and income of any person, there shall be included all income derived from interest upon notes, bonds and other securities of the United States; profits realized within the year on sales of real estate purchased within the year or within two years previous to the year for which the return is estimated; all interest received or accrued upon all notes, bonds and mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, less the interest which has become due from said person during the year; the amount of sales of live stock, sugar, wool, butter, cheese, pork, beef, mutton, or other meats, hay and grain, or other vegetables or other productions, being the growth or produce of the estate of such person, not including any part thereof consumed directly by the family; all other gains, profits and income derived from any source whatever; except the rental value of any homestead owned or occupied by any person and his family in his own right or in the right of his wife; and the share of any person of the gains and profits of all companies, whether incorporated or partenership, who would be entitled to the same, if divided, whether divided or otherwise, except the amount of income received from institutions or corporations whose officers, as required by law, withhold a per centum of the dividends made by such institutions, and pay the same to the officer authorized to receive the same; and except that portion of the salary or pay received for services in the civil, military, naval or other service of the United States including Senators, Representatives and delegates in Congress from which the tax has been deducted. And in addition to one thousand dollars exempt from income tax, as heretofore provided, all national, State, county and municipal taxes paid within the year shall be deducted from the gains, profits or income of the person who has actually paid the same, whether such person be owner, tenant or mortgagor; losses actually sustained during the year arising from fires, shipwreck, or incurred in trade, and debts ascertained to be worthless, but excluding all estimated depreciation of value and losses within the year on sales of real estate purchased two years previous to the year for which income is estimated; the amount actually paid for labor or interest by any person who rents land or hires labor to cultivate land, or who conducts any other business from which income is actually derived; the amount actually paid by any person for the rent of the house or premises occupied as a residence for himself or his family; the amount paid out for usual or ordinary repairs: *Provided*, That no deduction shall be made for any amount paid out for new buildings, permanent improvements or betterments, made to increase the value of any property or estate: *And provided further*, That only one deduction of $1,000 shall be made from the aggregate income of all the members of any family, composed of one or both parents and one or more minor children, or husband and wife; that guardians shall be allowed to make such deduction in favor of each and every ward, except that in cases where two or more wards are comprised in one family, and have joint property interest, only one deduction shall be made in their favor: *And provided further*, That in cases where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of $1,000 per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid.

It shall be the duty of all persons of lawful age to make and render a list or return, on or before the day prescribed by law, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, to the Assistant Assessor of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, executors and administrators, or any person acting in any other fiduciary capacity, shall make and render a list or return, as aforsaid, to the Assistant Assessor of the district in which such person in a fiduciary capacity resides, of the amount of income, gains, and profits of any minor or person for whom they act; and the Assistant Assessor shall require every list or return to be verified by oath or affirmation of the party rendering it; and may increase the amount of any list or return, if he has reason to believe the same is understated; and in case any such person shall neglect or refuse to make and render such list or return, it shall be the duty of the Assessor or the Assistant Assessor to make such list, according to the best information he can obtain by the examination of such person, or his books or accounts, or any other evidence, and to add fifty per centum, as a penalty, to the amount of the tax due on such list in all cases of wilful neglect or refusal to make and render a list or return, and, in all cases of a false or fraudulent list or return having been rendered, to add one hundreed per centum, as a penalty, to the amount of tax ascertained to be due, the tax and the additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of wilful neglect or refusal to render a list or return, or of rendering a false and fraudulent return: *Provided*, That any party, in his or her own behalf, or as such fiduciary shall be permitted to declare, under oath or affimation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, that he or she, or his or her ward or beneficiary, was not possessed of an income of $1,000, liable to be assessed according to the provisions of this act; or may declare that he or she has been assessed and paid an income tax elsewhere in the same year, under authority of the United States, upon his or her income, gains and profits, as prescribed by law, and if the Assistant Assessor shall be satisfied of the truth of the declaration, shall thereupon be exempt from income tax in the said district; or if the list or return of any party shall have been increased by the Assistant Assessor, such party may exhibit his books and accounts, and be permitted to prove and declare, under oath or affirmation, the amount of income liable to be assessed; but such oaths and evidence shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the Assistant Assessor. Any person feeling aggrieved by the decision of the Assistant Assessor in such cases may appeal to the Assessor of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final, and the form, time, and manner of proceedings shall be subject to rules and regulations to be prescribed by the Commissioner of Internal Revenue: *Provided further*, That no penalty shall be assessed upon any person for such neglect or refusal, or for making or rendering a false or fradulent return, except after reasonable notice of the time and place of hearing, to be regulated by the Commissioner of Internal Revenue, so as to give the person charged an opportunity to be heard.

The taxes on incomes herein imposed shall be levied on the 1st day of March, and be due and payable on or before the 30th day of April, in each year, until and including the year 1870, and no longer; and to any sum or sums annually due and unpaid after the 30th of April, as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied in addition thereto the sum of five per centum on the amount of taxes unpaid, and interest at the rate of one per centum per month upon said tax from the time the same became due, as a penalty, except from the estate of deceased, insane or insolvent persons: *Provided*, That the tax on incomes for the year 1866 shall be levied on the day this act takes effect.

OUR WASHINGTON LETTER.

The New Congress—A New Measure of Usurpation—A Congress Under Protest.—The Negro Legislation of the Last Congress—Bully Butler—Arrest of the Military Commanders of the Third Again.

Correspondence American Volunteer.

WASHINGTON, March 11, 1867.

In the Senate of the present Congress twenty-seven States are represented by fifty-four Senators. Forty-two of these are classed with the Republicans, and twelve will vote with the Democrats. In the House, Representatives have appeared from twenty States, entitled to 163 members. Of these, 127 are classed with the Republicans, 35 with the Democrats, and there is one vacancy in New York, the district of Roscoe Conkling, elected to the Senate. With a few prominent exceptions, the present House is about on a par with the last, so far as it goes. In some instances changes have been made for the better but in more for the worse, if that were possible.—The ablest man of the Republican side last Congress, Judge Hale, of New York, is out. His successor seems to be a gentleman of very ordinary ability. The Maryland delegation is rather an improvement upon the last. Messrs. Archer and Stone, the new members, are gentlemen of fine ability, and have attained eminence in their profession at home. Hon. James Brooks, of the New York City delegation succeeds Dodge, (Republican). Mr. B. will rank as the leader of the Democratic side during the present Congress. He is a ready debater, and has large experience as a public man.

Heretofore there have been such things known in Congress as parliamentary rules, but the Fortieth Congress signalized its opening session by resolving, through a formal vote, that all the rules of the House be suspended for one week.—This movement is not calculated to dispel the alarm with which the friends of liberty mark the proceedings of this Congress. As if the minority were not sufficiently in the power of the majority already, the latter have virtually declared that they will not be parliamentary law but their own will. The revolutionary doctrines of the Radical leaders and newspapers that the will of the majority is to override all law thus find a practical assertion on the very first day of the Fortieth Congress.

The Democratic members made a bold and masterly protest against the organization of the House with only twenty out of thirty-seven States represented, and Mr. Brooks, of New York, made a most eloquent appeal in favor of the old order of things. A Congress of the United States under protest is a novel exhibition. Such an event has, I believe, never before occurred in the history of this nation. No party but the Radicals, would ever have presumed to push forward important legislation with so large a portion of the nation unrepresented. Ten States in the South, and seven States in the East and West excluded from the halls of national legislation and the great Democratic party of the country, with its powerful and compact organization, protesting against the action of Congress, are events that may well startle the people and make Capital tremble in all the great money centers. This protest is a note of warning which cannot be disregarded. The nation is already cowering before its unexpected presence, and the solid men of the nation are asking where will we land, if the men at the helm of State are allowed to throw overboard nearly half the crew and the chart and compass likewise, and then, with all sail set, rush madly over a sea of passion and fanaticism.

The people of the country scarcely realize what amount of the legislation of the late Congress was devoted to the negro. With a liberality at once astounding and unnecessary, the Vacation majority voted $3,100,250 to buy food for negroes. They also voted $170,000 to purchase clothing for the negroes, and $1,825,000 railroad fare for negroes, and $539,000 to pay school masters and build school-houses for the negroes, and $500,000 to purchase Mrs. Winslow's soothing syrup and squills for the little nigs, and $230,000 to pay Commissioners and Clerks for negroes, and $60,000 to supply him with daily papers, and Radical tapeany magazines, making a total of $6,915,250—all for the negro. Towards white people Congress was also liberal. It appropriated for soldiers' widows—*nothing*; for poor and destitute white people—*nothing*; for the soldiers who served two years—*fifty dollars*; and for the soldiers who served three years—*one hundred dollars*.

That poor, cowardly whelp of a Chandler made a villanious assault upon Secretary McCulloch, last week. With his usual bravado he exclaimed, "What I say here I am accountable for to the Secretary of the Treasury or to any one else;" but strange to say, he took it all back, as meekly as a mouse, the *very* next day. This bluster on the part of Chandler was rather amusing to those who in 1860 saw him slink like a dog out of the Senate Chamber, under an insult from Wigfall, then a Senator from Texas.

In pursuance of the programme of the Radical caucus, Ashley introduced a resolution on Thursday, referring the impeachment question to the new Judiciary Committee. He made as big an ass of himself as his clothes would permit, and ranted like a mad man. Handed in cold with apparent concern if there were not an insane asylum near. Ashley was followed by Pock-eyed Butler. He favored the impeachment, whether the evidence justified it or not. He put it exclusively upon the high ground of party necessity.—Brooks, of New York, made an eloquent reply to the Radical leaders, but as a matter of course Ashley's motion finally prevailed, and the new Judiciary Committee will start in just where the old one left off in smelling around the filthy stables of politics for some evidence which it is hoped will criminate President Johnson.

It seems to be understood that the President has assigned Generals Sheridan, Thomas, Sickles, Scofield, and Ord, to the command of the five Military Districts in the South, required by the new reconstruction law.

The President has again sent to the Senate, the name of ex-Senator Cowan as Minister to Austria. As Mr. Cowan's nomination was not formally rejected before, but simply laid on the table, the President is not prevented, by the civil tenure of office act, from again sending in his name. It is thought that Mr. Cowan will now be confirmed, as the test vote, on taking his name up, was very close last week.

Thad. Stevens attempted, in the House on Friday, to have the Joint Committee on reconstruction of the Thirty-ninth Congress revived, but the House refused to suspend the rules for that purpose. Old Beelzebub seems to be losing his power.

CAUCASIAN.

MISCELLANEOUS.

—Powdered wigs are worn by fashionable New York ladies.

—Five thousand people in Cherokee county, Alabama, are wholly destitute of food.

—Punch says it is dreadful to hear of a child, only one month old, taking to the bottle.

—During the recent flood in Cincinnati, people stepped from second-story windows into boats, in some localities.

—A poor man in Providence, R. I., was fined, and sent to jail for falling asleep in church. This is Radical liberty.

—It has recently transpired that the balls and dinner parties given by the wife of the "late lamented" were paid for out of the public funds.

—A man in Fredericksburg, Va., was knocked down by lightning, and cured of rheumatism.—He don't recommend the remedy.

—"Great complaints continue in Montreal in regard to the 'sliver nuisance.' The nuisance was long ago abated in this country.

—The old Pennsylvania Reserves will hold their first annual banquet at Harrisburg on the 13th of May.

—The Japenese Ambassadors in Paris eat five meals a day, and go to bed drunk every night.—So say the Paris papers.

—A young lady in Norfolk walked into a store and cowhided a clerk who had been saying naughty things about her.

—A revolutionary mother in Westfield, (New Jersey, celebrated the birthday of Washington and the hundredth anniversary of her own birth.

—A boy in Chicago was bitten last November by a mad dog. The wound healed, everything went well, and he was thought out of danger; yet he died of hydrophobia last Thursday night, after three day's suffering.

—Poultices made of stewed pumkins are recommended by an agricultural doctor for inflammatory rheumatism. In Syria pumpkin seeds are eaten for their medicinal qualities. They are diuretic.

—A New York clergyman recently, in the course of a sermon bewailing the coldness of his flock in religious matters, said that the kind of conversion most sought after by church members of late had been the conversion of seven-thirties.

—London Punch is very anxious always to record in an appropriate manner changes of fashion. The latest achievement is a picture representing a fashionable and affectionate couple, the husband searching vigorously in his waistcoat pockets. The young wife inquires, "Have you lost you watch, love?" and he replies, "No darling; 'twas a new bonnet I had for you somewhere."

—It is announced that the rebel cruiser Sumter has foundered off the English coast. Since the end of the rebellion, the Sumter, under the name of the Gibraltar, has been employed as a trading steamer by a Hull firm, and was on a voyage from Heisingfors to Hull when she sprung a leak under her boilers and sank gradually in smooth water.

—The last wife of Brigham Young is named Maria Folsom. Her former residence was at Council Bluffs, Iowa. She is an imperious looking beauty of the Grecian rather than of the Roman order, and is very imperious and jealous.—Like all passionate and jealous women, she is noble hearted. Miss Folsom is Brigham's pet.

—The shools for the education of soldiers' orphans in Pennsylvania cost the State last year $60,000. The number of children taught, boarded and clothed was 2300. The average cost of each one was $125, which is reasonable enough under the circumstances. It is not near up to the cost of private institutions of the same grade.

—In a recent report to the Kentucky Legislature the Commissioners of the Kentuckey Institution for the education and training of feeble-minded children, make a vigorous protest against the intermarriage of persons nearly related. It is stated that the charitable institutions of the State are filled with the offsprings of those marriages, and that every interest of humanity and religion demand the legal prevention of marriages between blood relations.

—The St Lawrence Hotel, Philadelphia was the scene of a cowhiding affair on Friday evening.—A man named Francis Keyser entered the hotel and approached the manager, Mr. Henry Dennison, and entered into conversation. After a few minutes conversation, Keyser drew a cowhide and struck Mr. Dennison over the head and face with the butt end, cutting him pretty badly. A reserve officer happened to be in, and took Keyser, the assailant, to the station house to cool off. Keyser alleges that Dennison had used disrespectful language about his wife.

POLITICAL.

—Gen. John A. Logan is stumping Connecticut for the Republicans.

—One-third of the nominees rejected by the Senate were soldiers.

—Lansingburg, N. Y., elected Democratic municipal officers on Tuesday. It had previously gone Republican.

—It is understood that the President has selected Generals Sherman, Meade, Hancock, McDowell and Schofield, as Military Commanders for the South under the Reconstruction act.

—There was once a flag of the Union; but now ten of the "pretended States" have been converted into five military districts, and it is not an easy matter to day to define the flag which Congress would recognize as the emblem of our government.—*National Republican.*

—In Rochester, N. Y., yesterday, the Democrats elected their candidate for Mayor by 392 majority, a gain of 1396. John S. Fowler, Republican, has been elected Mayor of Auburn, N. Y., by 625 majority. The Democrats carried Troy, N. Y., yesterday, by 245 majority, a Democratic gain of 587.

—A municipal election was held yesterday in Alexandria, Va. The negroes attempted to vote, but their votes were rejected by the election officers, though over 1000 of them were recorded by Radical Committees. The old Mayor was re-elected.

—Gov. Swann sent a message to the Maryland Legislature on Friday stating that he should not accept the U. S. Senatorship, but would retain the Governorship, of Maryland. He did this at the solicitation of prominent citizens.

—The Democratic Perry Co. Convention met in Bloomfield on last Monday, and having passed a resolution in favor of Judge Graham as a candidate for Supreme Judge, elected Charles J. T. McIlvaine, Esq., representative delegate to the State Convention.

—New Hampshire elects a Governor, three Congressmen, and Legislators, on the second Tuesday of March. Connecticut elects a Governor, Congressmen, and Legislators, on the first Monday in April. Last year the Republican majority was 541. Rhode Island elects a Governor and Congressmen on the first Monday in April. Last year General Burnside, who is now running, was chosen without opposition. As yet he has no opponent in the field.

—Mrs. F. E. Harper was refused a carriage in Boston the other day to take herself and child to a railroad station, even after the driver had driven to her house, because he discovered she was colored. Horrible! Horrible! Let a "military" government be instituted at once for the *disloyal* State of Massachusetts!

—Congress, it is generally anticipated, will make the present but a short session, there being so many districts unrepresented. It is supposed that at the latest the session will be closed by the end of next week.

—Hundreds of the niggers who voted at Georgetown, D. C., tried to vote at Alexandria, Virginia, on the 5th inst. The Reds at their doggery polls took 1,328 black ballots—voting everything of a smoke color without asking any questions, and over and over again as often as each nig could assume a fresh name.

—Mrs. GEORGE PEABODY.—The latest gift of this benevolent gentleman has been the donation to a Board of Trustees of $140,000, to be by them and their successors held in trust for the promotion among the inhabitants of his native county of Essex, Massachusetts, of the study and knowledge of the natural and physical sciences, and of their application to the useful arts.

STATE ITEMS.

—The boy Emory, who shot young Bartley, in Horse Valley a few weeks since, has been lodged in the Perry county jail.

—Two freight trains on the Penna. R. R., ran together, near Mt. Union, on Wednesday morning last, breaking up a number of the cars, and detaining the passenger trains several hours.

—FATAL ACCIDENT.—Peter Meyers, of Lycoming county, aged about 63 years, we learn, was almost instantly killed on Tuesday last, in the vicinity of his saw mill, by being accidently struck on the neck by a handspike.

—The Williamsport (Pa.) *Bulletin* says one of the curiosities of the season is that of numerous grasshoppers appearing on the grass when the snow has melted off. Whether this phenomenon is general, or only confined to particular localities, we are not able to state.

—John U. Hamilton, of Millintown, an employee on the Pennsylvania Railroad, was instantly killed on Monday afternoon the 4th inst., by being run over by the cars. The accident happened in the cut near Newton Hamilton. He was standing on the track and did not observe the train approaching. The entire train passed over him, mangling his body in a