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WEDNESDAY MORNING, JUNE 24.

The Situation

Of the exact whereabouts of the main body of LEE's army it is impossible to get any accurate information. It does not seem to be massed in one position, and his designs are as closely veiled as ever. There would appear to be one corps in the Shenandoah Valley, a second in the Loudon Valley, and a third somewhere on the upper waters of the Rappahannock. It may be that these three positions represent three lines of action which he had projected. But this, the second week of his active campaign, ought to develop fully the plan he means to attempt to carry out.

We must await that development with what patience we may invoke to our aid, and guard ourselves against being misled by the exaggerated stories of fugitives, whose fears have magnified and multiplied whatever they had to see, without taking time to look at it. We have to-day news from Harrisburg of an advance in strong force of the rebel army up the Cumberland Valley, in the direction of that city. Whether this is more than a feint, notwithstanding the explicit statement that "the entire force of the rebels on this side of the Potomac" have been drawn together from their late widely scattered movements towards Frederick, Gettysburg, Hancock, McConnellsburg, etc., we may well question,—for the rebels cannot but know that large forces of New York and New Jersey troops have been assembled at Harrisburg to bar their progress there, while other routes into the interior of the State are not so obstructed.

As to the story published in the Washington *Star*, and telegraphed to us in our special dispatches from that city, of Lee's army—it seems to say no less—being gathered in the northern and western part of the Shenandoah Valley, with the view of moving westward on the line of the Baltimore and Ohio Railroad, to seek a new base of operations in the direction of Wheeling and Pittsburgh, it is equally doubtful and improbable with the Harrisburg story. We say this, not without hesitation, for we are aware that one of the most accomplished strategists in the country, Emil Schalk, the author of the "Campaigns of 1862 and 1863," has indicated such a movement of the rebels as probable among the events of this summer's campaign, under certain contingencies.

But as matters stand just now with Lee in Virginia, he will hardly feel as he would have felt last year about such an enterprise, when a timid and pedantic general was at the head of the Army of the Potomac. He knows, and Mr. Schalk knows, that the present commander of the Army of the Potomac is a very different man to deal with—a man with such an army as he has, not at all safe to leave in the rear even to advance against a hastily assembled force of volunteers, such as could alone be called out to resist his progress in West Virginia or Western Pennsylvania.

As to cavalry expeditions, however, there is every reason to fear that the rebel General will be able, and will also be well inclined, to indulge in them to some extent throughout the whole region indicated above. If we can, therefore, by prompt measures, such as our Committee of Public Safety have recommended, and are proceeding to carry out, make the valley of the Monongahela a perilous place for rebel raiders to ride into, as we certainly can by doing our duty, we may confidently leave all but a part of the cavalry of LEE's army, to be taken care of by HOOKER.

Swearing Them.

A Murfreesboro correspondent of the Cincinnati *Commercial* writes:

"I have just returned from a pleasant visit to the outposts, a portion of Gen. Jeff. C. Davis's division occupying the front upon the Shelbyville pike. Col. Heg has a regiment of Norwegians, or Scandinavians. They are mostly from, and are known as the Fifteenth Wisconsin. They are a splendid body of well-disciplined men, and all speak our language fluently. I heard an amusing anecdote of one of their captains, who, a short time since, took a lot of rebel prisoners. As the Norwegian captain had them drawn up in line, he said to them, in broken English, and in accents very like the German: 'Say, you fellers—you putternuts—I want you all to schwear a leetle. It do you goot to schwear mit de constitution. I schwear him tree year ago—now you schwear him. Now, recollect, you schwear him goot—no d—n nonsense. You schwear him, and keep him down, and not puke him up again.'"

Romance.

The name of Winona, which is used so often in naming ships, and which is now upon one of the gunboats in the navy, is derived from a legend of northern New Hampshire. This legend is told as follows:

Winona was a daughter of an Indian chief, who had rescued from the hands of the savages a traveler by the name of Thornton, with whom she eloped, and whom she subsequently married. A few years of forest life so wearied the husband, that he concluded to go back into society, and communicated that fact to his wife, who was so overcome by the announcement that she killed herself by drinking tea from the nightshade berries. Thornton, after performing the last sad rites for his devoted wife, removed to Boston, where in the busy world he hoped to forget this unhappy occurrence.

Twenty years rolled by, when one day a traveler came to a public house in Winchester, N. H., and after depositing his baggage, hastened to a grove of cedar, and was found the next day, lying by the grave of Winona, dead.

A LONG ATTEMPTED OBJECT ACHIEVED AT LAST.—We had the pleasing news yesterday that the "blockade off Charleston is perfect." The mode in which this object has been obtained is very simple, and is as consonant with law as it is simple. Instead of attempting to capture as prize the vessels trying to run the blockade, our blockaders, on espying them, pour broadside after broadside into them, until they sink or surrender. This is the policy which has been adopted, and will be hereafter carried out at Charleston. It will diminish the chances of our gallant tars for getting prize money, but it will make blockade running a much more perilous business than it has heretofore been.

FROM NORWAY TO CHICAGO.—The Chicago *Post*, of the 16th, says: "The Norwegian brig Sleipner, whose arrival at this port last summer caused such a sensation, is again on her way, and will arrive here, direct from Norway, in about ten days. She brings one hundred and sixty passengers. Accompanying her is another vessel, with passengers, and a sloop with a cargo of herrings, etc. The little fleet entered the St. Lawrence a week ago last Sunday, and probably will arrive here in about three weeks from Quebec."

A CERTAIN ELDER, not a million miles from Appleton, Wis., preached a sermon some time since, when he made the following comparison in "dissecting" the miser: "The soul of the miser is so shriveled that it would have more room to play in a *grain of mustard seed than a bullfrog in Lake Michigan.*"

Another Brilliant Cavalry Fight Near Middleburg.

In a letter from Mr. Crounse, correspondent of the New York *Times*, written on Saturday, the 20th, from "the headquarters of the army of the Potomac"—a place which does not at present admit of a topographical description—we find the following account of another cavalry fight, which in gallantry, if not in other respects, seems quite equal to the fight of Wednesday at Aldie:

The brilliant affair at Aldie on the 17th was followed yesterday, the 19th, by another, near Middleburg, General Gregg's division being again engaged, with results equally as gratifying as heretofore. General Gregg reports very briefly to-night that he attacked, and, after a severe fight, drove the enemy from the field beyond Middleburg, capturing one hundred prisoners, the rebels leaving their dead and wounded on the field. Full particulars I expect every moment.

On the evening of the 17th, Col. Duffie, with a portion (275 men) of the First Rhode Island cavalry, was ordered to pass through Thoroughfare Gap, and push a reconnoissance northward to Middleburg. Col. Duffie passed through, meeting with but slight resistance, a brigade of rebel cavalry falling back to the southward, as he pushed northward. He arrived at Middleburg picking up a few prisoners on the way, and capturing at that point the rear guard of one of Stuart's brigades, which had been throughly whipped by Gregg during the afternoon. At Middleburg, Col. Duffie encamped for the night, but soon discovered that he was between two large bodies of the enemy, and in a fair way of being surrounded and captured. He therefore attacked the enemy, the fight taking place mainly in the town.

The rebels appeared on every side in largely superior force. Col. Duffie barricaded the streets, dismounted his men and fought on foot for several hours. Finally, seeing escape almost hopeless, he divided his small command into two parts, and told them to cut their way out as best they could. He led one party himself, and brought out twenty-eight men. Some seventy more have reported to Gen. Pleasanton, and more are constantly coming in. Probably nearly all escaped through the woods, and will turn up in a day or two. Col. Duffie says he had nearly three hundred prisoners, whom he was obliged to abandon.

The Rebels at Chambersburg--A Sketch of a Raid.

A letter from Chambersburg thus speaks of the raid into that place:

By this raid the farmers have lost nearly all their horses. A building in Greencastle containing government hay was burned; our citizens compelled to part with goods, to the amount probably of $3,000, in exchange for worthless Confederate scrip; grain and clover fields laid waste.

Our copperhead friends attempted to inaugurate themselves into the favor of their Southern friends, but invariably met with cold comfort. Their treason to the North was denounced by the rebels. Gen. Jenkins remarked to one of them that "if he had been President Lincoln he would have hanged Vallandigham a year ago; that he was a traitor, and the South did not want our rubbish." To the honor of our State authorities, we state that they have shown commendable zeal for our safety, by throwing up entrenchments at Harrisburg, leaving our community to take care of itself.

Trustworthy persons ran the Rebel pickets, and conveyed information of the strength of the rebels, and had 2,000 men been sent against them, they could have been defeated. Why it was not done the public have a right to know. Judging from the panic that prevailed at Harrisburg, we are assured that Gen. Jenkins, with his 2,000 cutthroats, could have captured the capital of Pennsylvania. Our citizens were powerless to prevent this raid. We had but a few arms fit for the emergency, and no ammunition. We were assured, by all the information we could obtain, that the approaching rebel force was 5,000 cavalry and from 15,000 to 30,000 infantry. That the infantry really were heading this way we have reason to believe is correct, and that they will repeat the effort of invasion we also feel assured, unless something is done to prevent it. May we not hope that this avenue to the capital of our State will be at once placed in a State of defence.

Gen. Jenkins declared the intention of the rebel armies to carry devastation into the North. Said he, "Let your armies take possession of the Southern States and cities; you have devastated them—laid them waste. We intend carrying the war into your midst, and treat you as you have treated us."

A Disgraceful Act.

Eds. Gazette: At a meeting of the draymen, held on Saturday, it was resolved that, in common with the rest of our fellow citizens, we should devote a portion of our time in working on the fortifications for the defense of our homes. In pursuance of this action, a very large number of the draymen, all of whom may be classed as able-bodied, prepared to go to work on Monday. Among these was James Bell, in the employ of Messrs. McCullough & Co., Liberty street. He informed his employers of his intention, on Saturday, and on Monday morning he was told that his services would not be needed any longer at the warehouse. In other words, he was *discharged* because he had agreed to work for a few days on the intrenchments.

I think it but proper, Messrs. Editors, that you should give this publicity in your paper, that the loyal people of Pittsburgh may have an opportunity to condemn the act as it deserves. Mr. Bell's interest in defending the city is but small compared to that of the wealthy firm in whose employ he was, and their conduct in discharging him was not only unpatriotic, but very mean and disgraceful. W. F.

IMMENSE WESTWARD EMIGRATION.—A letter from near Omaha City, Nebraska, to the Milwaukie *News*, says:

There are nine hundred wagons going thro' to the mines. There is also a government escort of one hundred cavalry going through with them. The roads are covered with wagons the most of the time: some going to Pike's Peak, and others to Washington Territory, California and Oregon. Most of the teams now are ox teams. A horse train, consisting of about twelve hundred wagons, is about three hundred miles ahead.

THE WOMEN OF EAST TENNESSEE.—The women of East Tennessee are full of faith in the Union cause. Refugees report that the matrons and even the girls in all that section will stand true to the last; all they ask is arms and ammunition, and they will fight their own battles. It is said that three Union women recently killed two rebels with a pitchfork and spade, and wounded the third.

THE slaughter of the negro troops by the rebels in the battle at Milliken's Bend, has induced Gen. Grant to issue an order declaring that, hereafter, should any soldier, whether white or black, wearing the uniform of a United States soldier, be captured and executed, retaliatory measures will be adopted by him, and rebel soldiers in his hands will be treated in like manner.

AN OLD WILL.—In a case which came before the House of Lords on the 21st ultimo, the will of Richard I. was produced in evidence, and it was stated to contain the earliest known autograph of any of the kings of England. The royal signature was a cross, followed by the words "La Roy."

FINE FANS!

SILK AND LINEN FANS,

In choice colors and styles, TRIMMED PALM and SHAKER FANS, at lowest prices.

EATON, MACRUM & CO.,

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ASSISTANT QUARTERMASTER'S OFFICE, Corner G and 22d streets, Washington, D. C., June 8th, 1863.

WILL BE SOLD AT AUCTION, on WEDNESDAY, the 24th of June inst., at the Corral near Observatory, a lot of condemned HORSES AND MULES, the property of the United States. Terms cash, in Government funds. Sale to commence at 10 o'clock a. m.

C. H. TOMPKINS, Capt. A. Q. M., U. S. A.

je11:td

OFFICIAL.

LAWS OF THE UNITED STATES,
Passed at the Third Session of the Thirty-seventh Congress.

[PUBLIC—No. 53.]

AN ACT to amend an act entitled "An act to provide internal revenue to support the Government and pay interest on the public debt," approved July first, eighteen hundred and sixty-two, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That "An act to provide internal revenue to support the Government and pay interest on the public debt," approved July first, eighteen hundred and sixty-two, be and the same hereby is amended as hereinafter set forth, namely:

That whenever any written notice, or other instrument in writing, is required, the same shall be lawful if written or partly written and printed.

That section eleven be and hereby is amended so as to authorize assistant assessors to perform any duties therein imposed upon assessors.

That section nineteen be so amended that the deputy collector, as well as the collector, may perform all the duties required of the said collector in the said section; and any notice required by said section to persons who neglect to pay their taxes may be sent by mail or left at the dwellings or usual places of business of such persons, if any they have, written or printed, and said notice shall state the amount of duty or tax for which such persons are liable, including the ten per centum additional, as provided for in said section, demanding payment of the same; and with respect to all such duties or taxes as are not included in the annual lists as provided for in said section, and all taxes and duties the collection of which is not otherwise provided for in said act, it shall be the duty of each collector in person or by deputy to demand payment therefor, in the manner provided, within ten days from and after the expiration of the time within which such duty or tax should have been paid; and any copy of distraint shall be left at the dwelling or usual place of business of the owner or possessor of the property distrained: *Provided,* That such special demand shall not be necessary, in respect to taxes assessed by section seventy-seven of said act.

That section twenty-eight be and hereby is amended by striking out the words "forfeit and pay the sum of five hundred dollars," and inserting in lieu thereof "upon conviction thereof by a court of competent jurisdiction, forfeit and pay the sum of five hundred dollars, or be imprisoned for a term not exceeding two years, at the discretion of the court."

That section forty-three be amended by striking out the following words: "and any person who shall use any cask or package so marked, for the purpose of selling spirits of a quality different from that so inspected, shall be subject to a like penalty for each cask or package so used," and inserting in lieu thereof "and any person who shall fraudulently use any cask or package so marked for the purpose of selling any other spirits than that so inspected, or for selling spirits of a quality or quantity different from that so inspected, shall be subject to a like penalty, as provided, for each cask or package so used."

That section forty-four be and hereby is amended, by striking out the words "to be contiguous to such distillery."

That section fifty-five be and hereby is amended by inserting after the words "shall not be paid at the time of rendering the account of the same as herein required," the words "or at the time when they shall have become payable."

That section sixty-four be and hereby is so amended, "That no license shall be required of an attorney having taken out a license as such in consequence of being employed to purchase, rent, or sell real estate, or to collect rent thereon for others in the ordinary course of business;" in paragraph number sixteen by inserting after the word "taverns," the words "or eating-houses;" by adding to paragraph number twenty-eight the following words: "Nor shall apothecaries who have taken out a license as such be required to take out a license as retail dealers in liquors in consequence of selling alcohol;" and in paragraph number twenty-nine by inserting after the word "merchandise," "or who shall manufacture by hand or machinery, for any other person, or persons, goods, wares, or merchandise."

That section sixty-four be and hereby is further amended by adding, at the end thereof, the following paragraphs.

"Thirty-four. Architects and civil engineers shall pay ten dollars for each license. Every person whose business is to plan, design, or superintend the construction of buildings, or ships, or of roads, or bridges, or canals, or railroads, shall be regarded as an architect and civil engineer under this act: *Provided,* That this shall not include a practical carpenter who labors on a building.

"Thirty-five. Builders and contractors shall pay twenty-five dollars for each license. Every person whose business it is to construct buildings, or ships, or bridges, or canals, or railroads, by contract, shall be regarded as a builder and contractor under this act: *Provided,* That no license shall be required from any person whose building contracts do not exceed two thousand five hundred dollars in any one year.

"Thirty-six. Stallions and jacks, owners of, shall pay ten dollars for each license. Every person who keeps a male horse or a jackass for the use of mares, requiring or receiving pay therefor, shall be required to take out a license under this act, which shall contain a brief description of the animal, its age, and place or places where used or to be used: *Provided,* That all accounts, notes, or demands, for the use of any such horse or jack without a license, as aforesaid, shall be invalid and of no force in any court of law or equity.

"Thirty-seven. Lottery ticket dealers shall pay one thousand dollars for each license. Every person, association, firm, or corporation who shall make, sell, or offer to sell lottery tickets or fractional parts thereof, or any token, certificate or device representing or intended to represent a lottery ticket or any fractional part thereof, or any policy of numbers in any lottery, or shall manage any lottery or prepare schemes of lotteries, or superintend the drawing of any lottery, shall be deemed a lottery ticket dealer under this act.

"Thirty-eight. Insurance agents shall pay ten dollars for each license. Any person who shall act as agent of any fire, marine, life, mutual, or other insurance company, or companies, shall be regarded as an insurance agent under this act: *Provided,* That no license shall be required of any insurance agent or broker whose receipts, as such agent, are less than the sum of six hundred dollars in any one year.

"Thirty-nine. Butchers shall pay ten dollars for each license. Every person whose business it is to sell butchers' meat at retail, shall be regarded as a butcher under this act: *Provided,* That no butcher having taken out a license and paid ten dollars therefor, shall be required to take out a license as retail dealer on account of selling other articles at the same store, stall, or premises: *Provided further,* That butchers who retail butchers' meat exclusively from a cart or wagon, by themselves or agents, shall be required to pay five dollars only for each license, any existing law to the contrary notwithstanding, and having taken out a license therefor shall not be required to take out a license as a pedlar for retailing butchers' meat as aforesaid: *Provided further,* That no license shall be required of a butcher whose annual sales do not exceed one thousand dollars.

"Forty. Retail dealers shall pay ten dollars for each license. Every person whose business or occupation it is to sell or offer for sale any goods, wares, or merchandise of foreign or domestic production, not including wines, spirituous or malt liquors, but not excluding drugs, medicines, cigars, snuff, or tobacco, and whose annual sales exceed one thousand, and do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer under this act.

"Forty-one. Wholesale dealers, whose annual sales do not exceed fifty thousand dollars, shall pay twenty-five dollars for each license; if exceeding fifty thousand and not exceeding one hundred thousand dollars, shall pay fifty dollars for each license; exceeding one hundred thousand and not exceeding five hundred thousand dollars, shall pay two hundred dollars for each license; exceeding five hundred thousand and not exceeding one million dollars, shall pay three hundred dollars for each license; exceeding one million and not exceeding two million dollars, shall pay five hundred dollars for each license; exceeding two millions of dollars, shall pay two hundred and fifty dollars for every million of dollars in excess of two millions of dollars, in addition to the five hundred dollars. Every person shall be regarded as a wholesale dealer under this act whose business or occupation it is to sell, or offer to sell any goods, wares, or merchandise of foreign or domestic production, not including distilled spirits, fermented liquors or wines, but not excluding drugs, medicines, cigars, snuff, or tobacco, whose annual sales exceed twenty-five thousand dollars: and the license required by any wholesale dealer shall not be for a less amount than his sales for the previous year, unless he has made or proposes to make some change in his business that will obviously reduce the amount of his annual sales; nor shall any license as wholesale dealer allow any such person to act as a commercial broker; *Provided,* That any license understated may be again assessed.

Forty-two. Wholesale dealers in liquors shall pay for each license the amount required in this act for license to wholesale dealers. Every person other than the distiller or brewer who shall sell or offer for sale any distilled spirits, fermented liquors, and wines of all kinds, in quantities of more than three gallons at one time, or whose annual sales shall exceed twenty-five thousand dollars, shall take out a license as a wholesale dealer in liquors.

"Forty-three. Retail dealers in liquors shall pay twenty dollars for each license. Every person other than a distiller or brewer who shall sell, or offer for sale any distilled spirits, fermented liquors, or wine of any description, in quantities of three gallons or less, and whose annual sales do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer in liquors under this law; but nothing herein contained shall authorize the sale of any spirits, liquors, wines, or malt liquors to be drank on the premises: *Provided,* That no person licensed to keep a hotel, inn, or tavern shall be allowed to sell any liquors to be taken off the premises, and no person licensed to keep an eating-house shall be allowed to sell spirituous or vinous liquors. And no person who has taken out a license to keep a hotel, inn, tavern or eating-house shall be required to take out a license as a tobacconist because of any tobacco or cigars furnished in the usual course of business as the keeper of a hotel, inn, tavern or eating house.

That section seventy-five be and hereby is amended, by inserting after the words "*Provided,* That white lead, oxide of zinc, and sulphate of barytes," the words "and paints, and painters' colors;" by inserting before the words "on lard oil," and attached to the next preceding sentence, as follows: "and all duties or taxes on coal mined, and delivered by coal operators at the mines on contracts made prior to July first, eighteen hundred and sixty-two, shall be paid by the purchaser thereof," by striking out the following words: "on sugar, refined, whether loaf, lump, granulated or pulverized, two mills per pound; on sugar refined, or made from molasses, syrup of molasses, melado, or concentrated melado, two mills per pound," and inserting in lieu thereof as follows: "sugar refiners shall pay one and one-half of one per cent. on the gross amount of the sales of all the products of their manufactories: *Provided,* That every person shall be regarded as a sugar refiner under this act whose business it is to advance the quality and value of sugar by melting and recrystalization, or by liquoring, claying, or other washing process, or by any other chemical or mechanical means, or who shall advance the quality or value of molasses and concentrated molasses, melado or concentrated melado, by boiling or other process;" and by inserting, in lieu of any other duties, or rates of duty, on the articles hereinafter enumerated in this section, or provisions existing in relation thereto, the following:

"On marine engines, three per centum ad valorem.

"On rivets, exceeding one-fourth of one inch in diameter, nuts, wrought, railroad chairs, bolts, and horseshoes, two dollars per ton: *Provided,* That where a duty upon the iron from which said articles shall have been made has been actually paid, an additional duty only shall be paid of fifty cents per ton.

"On rolled brass, copper, and yellow sheathing metal, in rods or sheets, one per centum ad valorem.

"On sails, tents, shades, awnings, and bags, made of cotton, flax, or hemp, or part of either, or other materials, three per centum ad valorem: *Provided,* That the sewing of *sacils,* [sails] tents, shades, awnings, carpets, and bags, the materials whereof belonged to the employer, shall be exempt from duty, where the cloth or material from which they are made was imported, or has been subject to and paid a duty.

"On tobacco, cavendish, plug, twist, fine-cut, and manufactured of all descriptions, (not including snuff, cigars, and smoking tobacco, prepared with all the stems in or made exclusively of stems) fifteen cents per pound.

"On smoking tobacco prepared with all the stems in, and on smoking tobacco made exclusively of stems, five cents per pound.

"On snuff manufactured of tobacco, *on* [or] stems, or of any substitute of tobacco, ground, dry, or damp, of all descriptions, twenty cents per pound.

"On mineral or medicinal waters, or waters from springs impregnated with minerals, one cent for each bottle containing not more than one quart; when containing more than one quart, two cents for each bottle.

"Tailors, boot and shoemakers, milliners and dress-makers, making clothing or articles of dress for men's, women's, or children's wear, to order as custom work, and not for sale generally, shall, to the amount of one thousand dollars, be exempt from duty, and for any excess beyond the amount of one thousand dollars shall pay a duty of one per centum ad valorem.

"On umbrellas and parasols, made of cotton, silk, or other material, three per centum ad valorem.

"On all ships, barques, brigs, schooners, sloops, sailboats, steamboats, (not including the engine,) canal boats, and all other vessels or water craft hereafter built, made, or constructed, two per cent.

"On sugar candy and all confectionary made wholly or in part of sugar, valued at fourteen cents per pound or less, two cents per pound; when valued at exceeding fourteen cents and not exceeding forty cents per pound, three cents per pound; when valued at exceeding forty cents per pound, or when sold otherwise than by the pound, five per centum ad valorem.

"On all gold leaf fifteen cents per pack, containing not more than twenty books of twenty-five leaves each.

"On castings of iron, exceeding ten pounds in weight for each casting, not otherwise provided for in this act, or in the act to which this act is an amendment, one dollar and fifty cents per ton: *Provided,* That there shall be deducted from duties assessed upon railroad cars any duties which may have been assessed and paid upon car wheels under the provisions of this act.

"On clock and time pieces, and on clock movements when sold without being cased, three per centum ad valorem."

That section seventy-seven be and hereby is amended, by requiring the taxes provided for in that section to be levied, collected and paid annually, by any person or persons owning, possessing, or keeping any carriage, yacht, plate, or billiard table; by inserting in the first paragraph of Schedule A, after the words "kept for use," the words "for hire or for passengers;" and by exempting from duty plate belonging to religious societies.

That section seventy-eight be and hereby is amended, by reducing the duty so that on horned cattle slaughtered the duty shall be twenty cents per head, on sheep and lambs slaughtered the duty shall be three cents per head, and on hogs slaughtered, exceeding one hundred pounds in weight, without regard to age, six cents each, and no duty shall be charged on hogs slaughtered of less weight; and the cattle, hogs and sheep slaughtered by any person for his or her own consumption, not exceeding six of each, shall be exempt from duty.

That section ninety-one be amended by striking out the word "gas" wherever it occurs, and by striking out the words "or on any articles manufactured" after the word "advertisements."

That section ninety-three be amended so that in case of neglect or refusal to make the returns referred to in said section, the proceedings thereafter for the assessment and collection of the duty shall be in the same manner as provided for in other cases of neglect.

That section ninety-nine be amended by striking out the words "ninety-three" preceding the words "of this act," and inserting "ninety-eight."

That section one hundred and two be and hereby is amended, by striking out the words "thereupon allow and deduct from," and inserting in lieu thereof the words "allow upon;" by striking out the words "added to the amount, after deducting the allowance of per centum as aforesaid," and inserting in lieu thereof the words "paid by the purchaser of such stamped paper, vellum, or parchment;" and by striking out the word "discount," and inserting in lieu thereof the word "commission."

That section one hundred and twelve be and hereby is amended by inserting after the word "district," where it first occurs, as follows: "of which the deceased person was a resident;" and by inserting after the word "district," where it next occurs, as follows: "of which the deceased person was a resident."

Sec. 2. *And be it further enacted,* That on and after the first day of May, eighteen hundred and sixty three, no person or persons, association, firm, or corporation, shall make, sell, or offer for sale, or dispose of any lottery ticket, or fractional part thereof, or any policy of numbers in any lottery or any token, certificate, or device representing or intended to represent the holder, or any other person or persons as entitled or to be entitled in any lottery, lottery scheme, or game of hazard or chance to be drawn, to any prize or share or part of a prize, or any sum or part or share of any sum of money, or other article of value, or any fractional part thereof, without affixing thereto an adhesive stamp or stamps denoting the duty imposed by this act, and in default thereof shall incur a penalty of fifty dollars for each and every offence; and no prize or part of a prize drawn to or by any ticket, or fractional part thereof, token, certificate, or device as aforesaid, and no sum of money or thing of value made payable or deliverable upon any stake or investment or risk in, or upon any policy of numbers, shall be demanded or recovered by any legal proceedings or otherwise, without the ticket or fractional part thereof, or policy of numbers, token, certificate, or device, shall have been duly stamped at the time of the making sale or delivery or disposal thereof: *Provided,* That in addition to all other penalties and forfeitures now imposed by law for the evasion of stamp duties, any person who shall purchase, obtain, or receive any lottery ticket, or fractional part thereof, or any token, certificate, or device representing or intended to represent a lottery ticket, or fractional part thereof, or any policy of numbers, without first having thereon the stamp imposed by this act, may recover from the person of whom the same was purchased, obtained, or received, at any time within three years thereafter, before any court of competent jurisdiction, a sum equal to twice the amount paid for such ticket, or fractional part thereof, token, certificate, or device, or staked or invested in or upon any policy of numbers as aforesaid, with just and legal costs: *Provided further,* That the stamp duty herein provided shall be classed in the act to which this act is an amendment under schedule B, as follows, to wit:

"Lottery tickets, fractional parts of lottery tickets, policies of numbers in lotteries, tokens, certificates, or devices in any form, representing the holder, or any person or persons, as entitled, or to be entitled, in any lottery, scheme, or game of hazard or chance, hereafter to be drawn, to any prize or portion of a prize or sum of money, or share thereof, or other article of value, or any portion or share thereof, when such ticket, fractional part of a ticket, policy of numbers, token, certificate, or device, shall not exceed one dollar in the amount risked, or in the retail price thereof, fifty cents, (50;) when such ticket, fractional part of a ticket, policy, token, certificate, or device, shall exceed one dollar in the amount risked, or in the retail price thereof, then for each and every dollar, or fractional part thereof, over and above one dollar, as before mentioned, an additional fifty cents, (50;) *Provided, however,* That no stamp duty herein provided for shall be construed to authorize any lottery, or the sale of any lottery, or the sale of any lottery tickets, tokens, or certificates, representing shares or fractional parts of shares therein, within any State or Territory of the United States in which lotteries or the sale of lottery tickets is or shall be specially prohibited by the laws thereof, or in violation of the laws of any State or Territory; and nothing in this act shall be held or construed so as to prevent the several States, within the limits thereof, from placing a duty, tax, or license, for State purposes, on any sale of lottery on which a duty is required to be paid by this act."

Sec 3. *And be it further enacted,* That any person or persons, firm, company, or corporation, who shall issue tickets or contracts of insurance against fatal or non-fatal injury to persons while traveling by land or water, shall pay a duty of one per centum on the gross amount of all the receipts for such insurance, and shall be subject to all the provisions and regulations of existing law applicable thereto, in relation to insurance companies: *Provided,* That no stamp duty shall be required upon tickets or contracts of insurance, as aforesaid, when limited to fatal or non-fatal injury to persons while traveling.

Section 4. *And be it further enacted,* That all contracts for the purchase or sale of gold or silver coin, or bullion, and all contracts for the loan of money or currency secured by pledge or deposit or other disposition of gold or silver coin of the United States, if to be performed after a period exceeding three days, shall be in writing or printed and signed by the parties or their agents or attorneys; and shall have one or more adhesive stamps, as provided in the act to which this is an amendment, equal in amount to one-half of one per centum, and interest at the rate of six per centum per annum on the amount so loaned, pledged, or deposited. And if any such loan, pledge, or deposit, made for a period not exceeding three days, shall be renewed or in any way extended for any time whatever, said loan, pledge, or deposit, shall be subject to the duty imposed on loans exceeding three days. And no loan of currency or money on the security of gold or silver coin of the United States as aforesaid or of any certificate or other evidence of deposit payable in gold or silver coin shall be made exceeding in amount the par value of the coin pledged or deposited as security; and any such loan, so made or attempted to be made shall be utterly void: *Provided,* That if gold or silver coin be loaned at its par value, it shall be subject only to the duty imposed on other loans: *Provided, however,* That nothing herein contained shall apply to any transactions by or with the Government of the United States.

Section 5. *And be it further enacted,* That all contracts, loans, or sales of gold and silver coin and bullion, not made in accordance with this act, shall be wholly and absolutely void; and, in addition to the penalties provided in the act to which this is an amendment, any party to said contract may, at any time within one year from the date of the contract, bring suit before any court of competent jurisdiction to recover back, for his own use and benefit, the money paid on any contract not made in accordance with this act.

Section 6. *And be it further enacted,* That section one hundred and ten be and hereby is amended as follows: "Any memorandum, check, receipt, or other written or printed evidence of an amount of money to be paid on demand, or at a time designated, shall be considered as a promissory note within the meaning of that section, and shall be stamped accordingly; and that Schedule B, following said section, be and is hereby amended so that any inland bill of exchange, draft, or order for the payment of any sum of money exceeding twenty dollars, otherwise than at sight or on demand, and any promissory note shall (in lieu of the duties prescribed in Schedule B,) have a stamp or stamps affixed thereon denoting a duty, upon every sum of two hundred dollars or any fractional part thereof, if payable on demand or at any time not exceeding thirty-three days including the grace from the date or sight, of one cent, (01.)

If payable at any time not less than thirty-three days as aforesaid, and not exceeding sixty-three days, including the grace, from date or sight, of two cents, (02.)

If payable at any time not less than sixty-three days, as aforesaid, and not exceeding ninety-three days, including the grace, from date or sight, of three cents, (03.)

If payable at any time not less than ninety-three days, as aforesaid, and not exceeding four months from date or sight and grace, of four cents, (04.)

If payable at any time not less than four months, as aforesaid, and not exceeding six months from date or sight or grace, of six cents, (06.)

If payable at any time exceeding six months from date or sight and grace, of ten cents, (10.)

And that Schedule B, following section one hundred and ten, be and is hereby further amended, so that the stamp duty on certificates of any other description than those specified in said schedule, in lieu of ten cents as therein prescribed, shall be five cents, (05.)

On passage tickets by any vessel from a port of the United States to a foreign port, costing thirty dollars or less, fifty cents, (50.)

On any power of attorney for the sale or transfer of any scrip or certificate of profits or memorandum, showing an interest in the profits or accumulations of any corporation or association, if for a sum not exceeding fifty dollars, ten cents, (10.)

On any policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon the property of any description, whether against perils by sea or by fire, or other peril of any kind, made by any insurance company or its agents, or by any other company or persons in which the premium or assessment shall not exceed ten dollars, ten cents, (10.)

On any bill of sale by which any ship or vessel, or any part thereof, shall be conveyed to or vested in any other person or persons when the consideration shall not exceed five hundred dollars, there shall be affixed a stamp or stamps denoting a duty of twenty-five cents, (25.)

If the consideration exceeds five hundred and does not exceed one thousand dollars, the duty shall be fifty cents, (50.)

If the consideration exceeds one thousand dollars, for each and every additional amount of one thousand dollars, or any fractional part thereof, in excess of one thousand dollars, the duty in addition shall be fifty cents, (50.)

On each and every assignment or transfer of a mortgage, lease, or policy of insurance, a stamp duty shall be paid equal to that imposed on the original instrument.

Any power of attorney, conveyance, or document of any kind made, or purporting to be made, in any foreign country to be used in the United States shall pay the same duty as is required by law on similar instruments or documents when made or issued in the United States, and the party to whom the same is issued or by whom it is to be used, shall, before using the same, affix thereon the stamp or stamps indicating the duty required.

Any mortgage or personal bond for the payment of money, or as security for the payment of any definite or certain sum of money, in lieu of the duties imposed as prescribed in Schedule B following the one hundred and tenth section, shall have a stamp or stamps affixed thereon denoting a duty upon every sum of two hundred dollars, or any fractional part thereof, of ten cents, (10.)

No conveyance, deed, mortgage, or writing, whereby any lands, tenements, realty or other property shall be sold, granted, assigned, or otherwise conveyed, or shall be made as security for the payment of any sum of money, shall be required to pay a stamp duty of more than the sum of one thousand dollars, any thing to the contrary notwithstanding.

No stamp duty shall be required on powers of attorney or any other paper relating to applications for bounties, arrearages of pay, or pensions, or to the receipt thereof from time to time; or indemnity awarded for depredations and injuries by certain bands of Sioux Indians; nor on any warrant of attorney accompanying a bond or note, when such bond or note shall have affixed thereto the stamp or stamps denoting the duty required; and whenever any bond or note shall be secured by a mortgage but one stamp duty shall be required to be placed on such papers: *Provided,* That the stamp duty placed thereon is the highest rate required for said instruments, or either of them; nor on certificates of the measurement or weight of animals, wood, coal, or other articles; nor on deposite notes to mutual insurance companies for insurance upon such policies subject to stamp duties have been or are to be issued; nor on any certificate of the record of a deed or other instrument in writing, or of the acknowledgment or proof thereof by attesting witnesses.

The duty or stamps required for transportation by express companies and others is hereby repealed, and such transportation shall be exempt from stamp duty.

That the stamp duty on a contract or agreement for the charter of any ship, or vessel, or steamer, as now provided for in Schedule B, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship, or vessel, or steamer, and any other person or persons for relating to the charter of such ship, or vessel, or steamer, if the registered tonnage of such ship, or vessel, or steamer does not exceed one hundred and fifty tons, shall be one dollar, ($1.)

Exceeding one hundred and fifty tons and not exceeding three hundred tons, three dollars, ($3.)

Exceeding three hundred tons and not exceeding six hundred tons, five dollars, ($5.)

Exceeding six hundred tons, ten dollars, ($10.)

Sec. 7. *And be it further enacted,* That the Commissioner of Internal Revenue be and he is hereby authorized to prescribe such method for the cancellation of stamps as a substitute for or in addition to the method now prescribed by law as he may deem expedient and effectual. And he is further authorized in his discretion to make the application of such method imperative upon the manufacturers of proprietary articles, and upon stamps of a nominal value exceeding twenty-five cents each.

Sec. 8. *And be it further enacted,* That on and after the passage of this act, any person or persons owning or possessing, or having the care or management of any canal company or canal navigation or slack-water corporation, or turnpike companies, being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable in one or more years after date, upon which interest is or shall be stipulated to be paid, or coupons representing the interest, shall be or shall have been issued to be paid; and all dividends in scrip or money, or sums of money hereafter declared due or payable to stockholders of any canal navigation, or slack-water, or turnpike company, as part of the earnings, profits, or gains of said companies, shall be subject to and pay a duty of three per centum on the amount of all such interest, or coupons, or dividends, whenever the same shall be paid; and said canal companies or canal navigation, or slack-water corporations, or turnpike companies, or any person or persons owning, possessing, or having the care or management of any canal company, or canal navigation or slack-water corporation, or turnpike company, are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, after the first day of July, as aforesaid, on account of any interest, or coupons, or dividends due and payable, as aforesaid, the said duty or sum of three per centum; and the duties deducted, as aforesaid, and certified by the president or other proper officer of said company or corporation, shall be a receipt and discharge, according to the amount thereof, of said canal companies or canal navigation, or slack-water corporations, or turnpike companies, and the owners, possessors, and agents thereof, on dividends and on bonds or other evidences of their indebtedness upon which interest or coupons are payable, holden by any person or party whatsoever, and a list or return shall be made and rendered within thirty days after the time fixed when said interest or coupons or dividends become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the duties received and chargeable, as aforesaid, during the time when such duties have accrued or should accrue, and remaining unaccounted for, and there shall be annexed to every such list or return a declaration, under oath or affirmation, in manner or form as may be prescribed by the Commissioner of Internal Revenue, the President, treasurer, or some proper officer of said canal company or canal or navigation and slack-water corporation or turnpike companies, that the same contains a true and faithful account of the duties so withheld and received during the time when such duties have accrued or should accrue, and not accounted for; and for any default in the making or rendering of such list or return, with the declaration annexed, as aforesaid, the person or persons owning, possessing, or having the care or management of such canal company or canal navigation, or slack-water corporation or turnpike companies, making such default, shall forfeit, as a penalty, the sum of five hundred dollars; and in case of any default in making or rendering said list, or of any default in the payment of the duty, or any part thereof, accruing or which should accrue, the assessment and collection shall be made according to the general provisions of the act to which this act is an amendment.

Sec. 9. *And be it further enacted,* That any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any ferryboat or vessel used as a ferryboat, propelled by steam or horse power, in lieu of the duties now imposed by law, shall be subject to pay a duty of one and one-half of one per centum upon the gross receipts of such ferryboat; and the return and payment thereof shall be made in the manner prescribed in the act to which this act is an amendment.

Sec. 10. *And be it further enacted,* That on and after the first day of April, eighteen hundred and sixty-three, any person or persons, firms, companies, or corporations carrying on or doing an express business shall, in lieu of the tax and stamp duties imposed by existing laws, be subject to and pay a duty of two per centum on the gross amount of all the receipts of such express business, and shall be subject to the same provisions, rules, and penalties as are prescribed in section eighty of the act to which this is an amendment, for the persons, firms, companies, or corporations owning or possessing, or having the management of railroads, steamboats, and ferryboats; and all acts or parts of acts inconsistent herewith are hereby repealed.

Sec. 11. *And be it further enacted,* That in estimating the annual gains, profit, or income of any person, under the act to which this act is an amendment, the amount actually paid by such person for the rent of the dwelling house or estate on which he resides shall be first deducted from the gains, profit, or income of such person.

Sec. 12. *And be it further enacted,* That no duty shall be required to be assessed or collected on beer, lager beer, ale, or porter, brewed or manufactured, or on coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, distilled spirits, cotton, or woolen fabrics, when brewed, manufactured, or distilled prior to the first day of September, eighteen hundred and sixty-two, whether the same was removed for consumption or sale or not, when the owner or agent, or superintendent of the brewery or premises in which such articles as aforesaid, were made, manufactured, produced, or distilled, shall furnish to the assessor of

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