

insurrection or rebellion against the United States, or given aid or comfort thereto. Mr. Howard suggested the striking out of the word "voluntarily," in the above, which

thereof, shall have voluntarily aided in any

SD LDIOTIC SAN ER BROWN ON THE CURABILITY OF BTAIN FORMS OF EPILEPSY, INSANITY, &C. JUYS HOSP, TAL REPORTS, SD Series, Vol. 2 BRITIPH AND FORLIGN MEDICO CHIBURGIC VILW (or APRIL) DELINER MED FOREIGN MEDICO CHIRURGIC REVIN W for APRIL DE. T. W. COOK E ON CANCER. New English Medical and Scientific Books imported to order by every steamer. by LINDSAY & BLAKISTON, Publishers, Bookseller and Importers, No. 23 South Sight afreet, above Chostnut, CAPUTAL NEW DOOR

James S. Madeira, Reading P. O. LIVING SPRINGS HOTEL, Dr. A. Smith, Wernersville P. O., Berles co. SOUTH MOUNTAIN HOUSE,

The final RESERVE OF DESIGNATION OF THE STATE OF ARTS. The final RESERVE OF ARTS. THURSDAY, 253. By the Provest (Carey's Social Science and Constitution of the United States). THURSDAY, 201. By Prof. Frazer (Physical Geo-strophy).

MONDAY, 29th. By Prof. Allen (Xenophon's Hemo-

rabilia). TUESDAY, 30th. By Prof. Kendall (Integral Calcu-

was agreed to.

The Senate, at 4 o'clock, went into Execulive session, and soon after adjourned. House.—The House went into Committee of the Whole on the State of the Union, Mr. Dawes (Mass.) in the chair, and resumed the consideration of the Tax bill, commencing with the paragraph on bank business.

On motion of Mr. Morrill (Vt.), the paragraph was amended by adding the follow-ing: "And the returns required to be made by such provident institutions and savings by such provident institutions and savings banks after July, 1866, shall be made on the first Monday of January and July of each year, in such form and manner as may be prescribed by the Commissioner of Internal Resconce? Internal Revenue."

The paragraph relating to the income tax provoked a good deal of discussion, Mr. Pike having moved an amendment

Mr. Fike having moved an amendment re-enacting the present law, and Mr. Spald-ing moving an amendment to impose an additional duty of three percent. on the ex-cess of incomes over six thousand dollars, Mr. Bors offered an amendment making

Mr. Ross offered an amendment making the discriminative tax ten, fifteen, twenty and twenty five per cent. Mr. Spalding withdrew his amendment,

and the amendment of Mr. Ross was re jectea.

The amendment offered by Mr. Pike was adopted. This leaves the law as it at pres-ent stands, with a tax of five per cent, on incomes up to five thousand dollars, and a tax of ten percent, on the excess over five thousand dollars, the only difference being that the limit of the first six hundred dollars is extended to one thousand. The vote on it was 57 yeas to 42 navs.

Mr. Ancona (Pa.) offered an amendment to make the thousand dollar limitation apply to the present year, which was rejected. Among the deduction to be made in estimating income were added, on motion of Mr. Wilson (Iowa), "Losses actually sus-Mr. Which (10wa), "Looses actually sus-tained during the year arising from fire, shipwreek, or incurred in trade, and debts ascertained to be worthless, but excluding all estimated depreciation of values."

The Committee rose, and the Speaker presented a message from the President, in answer to a resolution of April 27th, requesting a collation of the provisions in reference to freedmen contained in the reference amended constitutions of the Southern States, and of the laws of those States passed since the suppression of the rebellion; trans-mitting a report from the Secretary of State. Referred to the Committee of Reconstruc-

Also, a message from the President transmitting a report from the Secretary of the Treasury, in compliance with the House resolution of May 7th, calling for information in reference to clerks employed in the several Executive Departments of the Go-vernment. Referred to the Select Commit-tee on the Civil Service. The House took a recess from half-past

four till half-past seven. Evening Session.-The House re-assembled

Evening Session.—The Housere-assembled at 7.30 P. M., and having resolved itself into Committee of the Whole, resumed the con-sideration of the clauses of the Tax bill re-gulating the tax on incomes. Mr, Garfield (Ohio) moved to amend the

Mr. Garneld (Onlo) moved to amend the clause regulating the manner of assessment. by adding the following: "Provided, further, that the list of incomes in the offices of the Assessor and Collector shall be open to in-spection by the public; but neither the As-sessor nor Collector shall furnish such lists of any portion thereof for publication, nor permit the same to be copied for publication."

Several members proposed to modify the amendment by allowing the lists to be copied for publication, but the Committee rejected the modification, and the amend-ment of Mr. Garfield was then agreed to.

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enforce obedience to a subpoena by attachment, or to commit for contempt, and that consequently your committee are without remedy in the case presented in your letter. It may be suggested that this view prac-tically defeats the objects of the law, and that the greater the fraud in any supposed case, the less would be the opportunity of a chance of investigation. This is much to be deplored; but on the other hand it is to be remembered that the power to attach and to commit means to imprison perhaps in-definitely, and I know of no case in which it can be lawfully exercised without an ex-

press grant of authority. Thus the act of June 16, 1836, 222 (P. L., 993), confers the power upon our Courts to issue writs of subpœna, adding under the penalties withheld appointed, viz: "Under such pains and penalties as by the rules of the common law and course of practice in the King's Court at Westminster are usually appointed." [Act of May 22, 1722, E, 3; Smith, 143.]

The power to the Legislature itself to issue subpenas is expressly complied with, the grant of authority and by attachment to compel # # # # the allowance of witnesses, and shall have power by direc-tion of the House to issue a warrant of commitment. [Resolution of January 13, 1852, P. L. 491.

P. L. 491.] The Legislature have, also, deemed it ne-cessary to confer the power to "issue an at-tachment" in express terms on Arbitrators (act June 16, 1836, P. L., 537). On Auditors (act April 11, 1848, § 4. P. L., 507). On County Auditors (act April 15, 1834, § 50, P. L., 545). On Register of Wills (act March 16, 1832, § 8, P. L., 136). On Commissioners (act Feb-ruary 26, 1831, § 2, P. L., 92). On the Court of Common Pleas (act of April 8, 1833, § 19) P. L., 309), and on the Auditor-Géneral (act March 30, 1811, § 4, 5 Smith, 228, aud game

March 30, 1811, 24, 5 Smith, 228, and same act 2 32, 5 Smith, 235). In 1864 this question was before a com-mittee of Select Council, of which E. Spen-cer Miller, Esq., was chairman, and in reply to a letter from him, I expressed substan-tially the view horein control and the substantally the views herein stated. My recon-sideration of the subject in reference to your communication has simply led me to make some additional citations. I am very respectfully and truly yours, F. CARROLL BREWSTER,

City Solicitor. Colonel Page said, that he had not been influenced by any partisan motives in push great clamor raised by the public, he had been induced to move the appointment of a Joint Committee of Councils to investigate the matter. Common Council had refused the matter. Common Council had refused to concur in the resolution, consequently the Special Committee of Select Council, of which he was Chairman, was appointed. Mr. Gray moved that the members of the committee exert themselves to-day to prevent the passage of the resolution, which originated in Common Council on Thursday last, and which provides for the ap-pointment of a joint committee to investi-gate the same subject. He said that resolution was passed in Common Council with the intention to ignore the paperiel committee and that Solution the special committee, and that select Council would consider the same to-day. He be-lieved that it should not be concurred in. The Trustees understand that this commit-tee intend to thoroughly investigate the management of the works, and by having the joint resolution passed in Common Council they expect a new committee from Select Council to be appointed. Adjourned.

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(us), urritten. N BONESDAY, 31st. By Prof. Jackson (Horace's Spittes and Art of Poetry.) GEORGE ALLEN, Secretary. myzt 131 Secretary. Denduly elected Officers of the Philadelphia Chamber of Commerce, to serve for the ensuing year: FRESDENT, JOSEPH S. PEROT. 1,000 00 \$408,004 78

DIRECTORS, Berl, W. Tingler, Marshall Hill, Charles Leland, Thowas H. Moore, Samel Castner, Alfred English, Young,

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DIVIDEND NOTICES.

OFFICE GIRARD F. & M. INSURANOR COMPANY, 415 WALNUT STREET, PHILA-DELPHIA. May 15, 1866. A Dividerd of FIVE PER CENT. has been declared, payable to the stockholders on and after Friday, the 18th inst., clear of taxes. My15-tu, th, s 6t ALFRED S. GILLETT, Treasurer.

my15-tu,th,s 6t Treasurer. PENNSYLVANIA RAILROAD COMPANY. TREASURER'S DEPARTMENT. PHILADEL-PHIA. May 2d 1856. NOTICE TO STOCKWOLDERS.-The Board of Di-rectors have this day declared a semi-Annual Dividend of FIVE PER CENT. on the Capital Stock of the Company, clara of National and State Taxes, payable on and after May 30, 1866. Blank Pow'rs of Attorney for collecting Dividends can be had at the office of the Company. No. 238 South THIGD street. THOS. T. FIRTH, my3.84 Treasurer.

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