THE PRESS.-PHILADELPHIA, SATURDAY, MAY 7, 1864.

reproduction of the foregoing entries are just where in all that have takes all the means in my provide make them so." The definition of the foregoing entries are just where in the function of the foregoing entries are just provide make them so." The definition of the foregoing entries are just provide make them so." The definition of the foregoing entries are just provide make them so." The definition of the foregoing entries are just provide make them so." The definition of the foregoing entries are just provide make them so." The definition of the foregoing entries are just provide make them so." The definition of the foregoing entries are provided and the foregoing the foregoing the same of fifty thousand dollars, for provide the foregoing entries are provided and the foregoing the foregoing dollars for each license; the dollars f

and true, and that I have taken the taken of the power to make them so." Sec. 67. And be it further enacted, That the owner, agent, or superintendent of any vessel of vessels used in making formented liquors, or of any still, boiler, or other yessel used in the distillation of spirits on which any is payable, who shall neglect or refuse to make one and exact entry and report of the same, or to do, of cause to be done, any of the things by law required to an exact entry and report of the yritten notifies. into and exact entry and report of the same, or to do, or cause to be done, any of the thinns by law required to be done as aforesaid, shall, upon the written notifica-tion of the fact to the collector deputy collector by the assessor or assistant assessor, or inspector, forfeit for every such neglect or refinal all the lignors and spirits made by or for him, and all the vessels used in making the same, and the stills, bollers, and other vessels used in dis-tilation, together with the sum of five hundred doltars, to be recovered with costs of suits; which said lignors or spirits, which the vessels containing the same, with all the vessels used in making the sume, may be seized by any collector or deputy collector of internal duties, and

ing a license as a wholesale dealer in liquors, shall be required to take an additional license on account of the safe of other goods, wares for merchandise on the same premizes. Three. Retail dealers shall pay ten dollars for each license. Every person whose basiness or occupation at is to sell, or offer for sale, any goods, wares, or mer-chandlise of foreign or domestic production, not in-clandlise of foreign or domestic production, not enduing spirits, wines, ale, beer, or other main liquors, and whose annual sales exceed one thousand and do not exceed twenty-five thomsand dollars, shall be regarded as a retail dealer under this act. Four, Wholesale dealers in liquors, whose annual do not exceed fifty thousand dollars shall pay iffy dollars for each license, and if exceeding fifty thon and whose annual sales exceed one thousand and is not exceed fifty thousand dollars, shall be regarded as a retail dealer under this sale. Four, Wholesale dealers in liquors whose annual do not exceed fifty thousand dollars in ex-son with shalton or there on all one thousand dollars in ex-son with shalton or there for sale any distilled spirits, formented liquors, crude for sale any distilled spirits, for more than three gallouss to one time to the same invertions dollars, shall be regarded a wholesale dealer in liquors. Fire, Retail dealers in liquors shall pay twenty-five dollars for each license. Every person who shall soli of other merchandise, danna sales, including all sales and dollars, shall be regarded a wholesale sand dollars, or wholesale. Streyp person, association, firm, or corporation who shall make, sell, or offer to supporte the drawing of any lottery, or shall

mird of any horse dealer who 'kons in' trong, shale, nor of any livery-stable keeper who may also be a horse dealer.
 Eight. Livery-stable keepers shall pay ten dollars for each license. Any person whose business it is to keep horses for hire, or to let, or to keep, fend, or board horses for others, shall be regarded as a livery-stable keeper under this at.
 Nine. Brokers shall pay fifty dollars for each license.
 Keep horses for hire, or to let, or to keep, fend, or board horses for others, shall be regarded as a livery-stable keeper under this at.
 Nine. Brokers shall pay fifty dollars for each license.
 Keep person, firm, or company, except such as hold a license as a banker, whose businessi its to purchase or sell stocks, exchange, buillon, coined money, bank notes, promissory notes, or other scentrites, for themelves or others, shall be regarded as a broker under this act.
 Ten a be prescribed by the Commissioner of internal Revenue, that all their transactions are made for a commission. Frovided, That any person holding a license as a banker shall not be required to take out a license as a banker shall not be required to take out a license as a banker shall not when using or employing a capital of not exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thous and dollars, for every additional thousand dollars in excess of right and second and a second a property whatever, for the reavenant or second and property whatever, for the reavenant or second and property matches, any dollars and a second and a second as a land-warrant brokers, whise any shall be regarded as a land-warrant brokers, whose annuel sales do not exceed the for a commission reach bar and brokers and shall be regarded as a land-warrant brokers, whose annuel sales do not exceed the thousand dollars in to settice so the person shall be regarded as a land-warrant brokers, whise the meaning of this warrants, or of furnish

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in the vessels containing the same, with all be vessels used in making the same, with all and by him until a decision shall be that thereon to coding to law: Provided, That such seizure be made within thirty days after the cause for the same shall have been notified to the collector or deputy collector, scatter shall have been commenced by such collector within there such seizure thereof. And thereon to fire same shall have been notified to the collector of said property statil to in the nature of a proceeding in rem, in the competent purisdiction. See 68. And be if turther enacted, That in all cases in which the duties aforesaid, payable on spirits distilled and sole, or removed for consumption or sale, or here are here, all o, porter, and other similar fermented forms bould not here the time of remedering to a state bound of the turther the same shall be regarded as a produce broker under the same shall be regarded as a produce broker under this scatter when a state the collector of deputy collector within the auties of the further enacted. That in all cases in which the duties aforesaid, payable on spirits distilled and sole, or removed for consumption to sale, or here here the same shoke much or exportation of some booke much and at the time of remedering to for the while sate the time of remedering to for the shoke shoke much and the time of the same shoke much and the sate states book much and the time of remedering to for the shoke shoke much and the sate shoke and the sate shoke the sate shoke the sate and the sate states book much and the same shoke and the sate shoke the sate show there the sate show the sate show there show the sate show the s

shall be tradiered is take out a license as retail dealer stat. or premises ; frovidat, durthor, Thai butcher, we have a stat. or to be contrary notw. Using a start or the start of the start or the start of the start of

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the business of such manufacturer or producer, nor when used or consumed by the manufacturer, producer, or agent thereof. Sec. 56. And be it further enacted, That any person, Sec. So. And be it further enacted. That any person, firm, company, or corporation who shall now been-gaged in the manufacture of tokacc, shuff, or eigars, or who shall hereafter commence or engage in such manu-facture, before commencing, or, if already commenced, before continuing such manufacture for which they may be liable to be assessed under the provisions of law, shall, in addition to a compliance with all other pro-visions of law, furnish to the assessor or assistar as-sessor, astatement, subscribed under oath or affirmation, accurately setting forth the place, and, if in a city, the street and number of the street where the manufacturing is, or is to be carried on, the name and description of the manufactured article, the proposed market for the same whether foreign or domestic, sub if the same shall be manufactured or or to be sold and doily are all be manufactured or or to be sold and doily are and the sail be manufactured is to be marking and residence and business or occupation of the person or party for whom the sail article is to be marking the image and quality the kind and quality manufactured or proposed to be manufactured; and shall, within the time above mea-lioned, apply to and obtain from the assid manufacturer is cavined on, or proposed to be carried on, in addition to the linema result of the assessor of assist-

and Addeed of the principal we not account of the second of the second of the principal laws, a permit in writing, to be signed by the waid assessor of assistant assessor built of the principal principal second of the principal second seco

house. Sec. 90. And be it further enacted. That every manu-

pound; made of corn or wheat, a duty of three mills per pound; made of rice or any other material, a duty of one ent per pound. On gunpowder, and All explosive substances used for On guipo valor, and it exposers anoscines used for mising, flasting, artillery, or sporting purposes, when valued at twenty cents per pound or less, a duty of one cent per pound; when valued at above twenty cents, per pound and not exceeding thirty cents per pound, a cuty of one gad a half ceat per pound; and when valued at above thirty cents per pound, a duty of eight cents per pound.

of one gad a half cost per pound, z duty of eight cents per above thirty cents per pound, z duty of eight cents per pound. On axhite lead, a duty of thirty-five cents per one hun-dred pounds. On oxide of zher, a duty of thirty-five cents per one hundred pounds. On avide of barytos, a duty of twelre cents per one hundred pounds. The subpate of barytos, a duty of twelre cents per one hundred pounds. The subpate of there, plants and printers co-lors, or any one of them, shall not be subject to any ad-ditional duty in costsequence of being mixed of ground with linesed oil, when the duties apon all the materials so mixed or ground shall have been previously paid. On all paints and printers' colors, dry or ground in oil, of a posto with writer, not otherwise provided for. a duty of five per contuits ad valoren. On variash or Japan, made whoily cr in part of gum copi, or other gums or substances, a duty of five per cen-to ne del content per bound. On gling and cement per bound. On be old in the liquid stati, so duty of five per conts per gallon.

gallon. On pins, solid head or other, a duty of five per centum ad valorem. on screws, commonly called wood screws, a duty of

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On clocks and thispheres, and on clock movements, when sold without being cased, a duty of five per centum ad valorem.
On umbrellas and parasols made ef cotton or silk, or other material, a cuty of five per centum ad valorem.
On midel leaf, eighteon eents per pack, containing not more than twenty books of twenty-five leaves each.
On gold folt, two deltas per course trop weight.
Of solar data terred paper for rooling or other per per sentences a duty and terred paper for rooling or other per per sentences.
Of solar, castile, palth-oil crassiva and oral contained on a sentence of all descriptions, including pasteboard, but sets a duty of two follows at the sentence of all descriptions at the sentence of a second solar of all of a sentence of the descriptions of the per per oral duty of two mills per pound, a duty of two mills per pound, a duty of one cast per pound.
On soar, fancy, seented, isoney, creant transparent, and descriptions of tohe a starty and descriptions, not otherwise per pound.
On soar, fancy, seented, isoney, creant mad valorem.
On a la cont seen per pound.
On soar, fancy, seented, a duty of two per contun ad valorem.
On a la context for a duty of two per contun ad valorem.
On a la soar other of the descriptions, a duty of five per contun ad valorem.

Of all uncompounded chemical productions, not otherwise provided for, a duty of five per centum ad valorem.
On essential oils, of all descriptions, a duty of five per centum ad valorem.
On pickles, preserved truits, preserved vegetables, preserved meats, fish, and shollfish in cans, kegs, or airlight packages, a duty of five per centum ad valorem.
On pickles, preserved truits, preserved vegetables, preserved meats, fish, and shollfish in cans, kegs, or airlight packages, a duty of five per centum ad valorem.
On all printed points, printed, grad, and printed cars, hegs, or airlight packages, a duty of five per centum ad valorem.
On all printed books, magazines, pamphiets, reviews, and all other similar printed publications, except news-rand all other similar printed publications, except news-rand all other similar printed publications, or other arrivers, a duty of five per centum ad valorem.
On productions of stereotypers, lithographers, and cansort, a duty of five per centum ad valorem.
On the duty of five per centum ad valorem.
On the productions of stereotypers, lithographers, and the per centum on such increased walne. The repairs of the per centum on such increase the value of the article so repaired to per status of states of walne of the article and states, a duty of two per centum duty and bats, can all boats, and all other vessels or water craft (not including engines or rigging), hereafter built, made, or constructed, a duty of three per centum ad valorem.
On alte, freestone, sandstone, marble, and building stone of any other description, when dressed, hown, or finished, a duty of three per centum ad valorem.
On marble, and other mounmental stones, with or without inscriptions, five per centum ad valorem.
On instek, per state, and store marble, and other mounmental stones, with or without inscriptions, five per centum ad valorem.
On instek, a duty of three per centum ad valorem.
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On masts, spars, and ship or vessel blocks, whether made to order or lor sale, a duty of two per centum ad valorem. On all furniture, or other articles made of wood, sold in the rough or unfinished, a duty of five per centum ad valorem: Provided, That all furniture, or other articles made of wood, having been previously assessed, and a duty paid thereou, shall be assessed a duty of five per centum ad valorem upon the increased value only there-of, when sold in a finished condition. On salt, a duty of six cents per one bundred pounda. On salt, a duty of six cents per one bundred pounda. On salt, a duty of six cents per one bundred pounda. On salt, a duty of six cents per one bundred pounda. On salt, a duty of six cents per one bundred pounda. On salt, a duty of six cents per one bundred pounda. On salt, a duty of six cents per one bundred pounda. On salt, a duty of six cents per one bundred pounda. On salt one mem, or part of either or other material, duty, and the same is made by sewing, a duty shall be assessed only on the increased value thereof. On artificial mineral vaters, soda waters, sarsapa-rilla water, and all beyerage used for like purposes, sold in bottles, or from foundans, or otherwise, and not otherwise provided for, a duty of five per centum ad valorem. On mineral or medicinal waters, or waters from prings impregnated with minerals, a duty of one-half cent for each additional quart, or fractional per than one quart, for each additional quart, or fractional per than one quart, one cent; when containing more than one quart, one cent. On piron, a duty of two dollars per ton.

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incompatible; and the assistant assessor may increase the amount of the list or reluting of any party making such return, if he shall be astisted that the same is un-derniated: Provided. That any party in his or her over behalf, or as guardian or trustee, as aforesaid, shall be promitted to declare, under oath or a firmation, the form manuer of which shall be proseribed by the Com-monsessory of the same of the same of the same provide of internal Revenue, that he or she was not be assessed an income of site hundred of lites, inside is any declare there to the provisions of this act, or in the estimation from income duty in and shall have be assessed an income of site has been assessed claver hore, under authority of the Unit has paid an income duty in exceeded by the assistant assessor, is declared, and of a firmation, the same duty is added to be as-sessed, as aforesaid; and the same, so declared, shall be received by such assistant assessor as true, and as the same upon their duties are to be assessed as an op-sessed; as aforesaid; and the same, so declared, shall be received by such assistant assessor in a such cases was appeal to the assessor of the district, and his decident of the amount head or allowed until approved in the assessed and be the duties during the same, so declared, shall be received by such assistant assessor in a such cases was appeal to the assessor of the district, and his decident of prospective by the duties form. Such assessed and the received by the duties of the same, so declared, the aviatant assessor. But any person feeling aggrieved by the declare shall be assessed the same as a section of the aviatant assessor of the district, and his decident of prospection of the assistant assessor is and op-letered, except that the duties form is the case was appeal to the assessor of the district, and his decident of prospection of the assistant assessor is and assistant assessor is a such as a same appeal of prospection of the assistant assessor is and a since as was and the same shal

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and with the term over for the substitution or sale, or heer, had with or removed for constitution or sale, or heer have heer, all, porter, and other shall referented induct, shall not be paid at the time of rendering the diplicate account of the same, or at the time when they shall have become parable, at incut required, to the collector or deputy botheter at the time when they end to the same of the same, or at the time when they and the same and the same of rendering the collector or deputy botheter or and, antil such the same shall be paid at the time when they end to the same and the same of the same same the same shall be paid at the time when they and in the distillery where such liquors have been distilled, or in the brewery where such liquors have distilled, or in the brewery where such liquors have then have been paid. And in case of relaxat or nefect to pay said daties, with the addition, within ten days after the same shall have become payable, the am ount thereof may be recovered by distraint and sale of the code, chaltels, and lefferts of the delinguent. See 69. And be it further enacted, That every person fitnessed, shall neglect or refuse to furnish the ac-ation the books in the manuer provided for, when any the every such of delay collectors, consist-tion of three hundred dollars. **Heresci**, shall neglect or refuse to furnish the ac-ent and duplicate thereof, as hereinbefore provided, it who shall refuse to permit the said as seed. for-bit the sum of three hundred dollars. **Heresci**, shall, be if urther enacted, that no neglect, for interest, and there in the further senses of meased as a invert, or corporation, shall be engaget in, incompany, or corporation shall be engaget in, incompany, or corporation shall be engaget in, incompany, or corporation, shall be engaget in, incompany, or corporation sha

new snail nave obtained a license therefor in the man-ber bereinafter provided. Set, 71. And ho if further enacted, That every person, itm, company, or corporation desiring to obtain a li-chae to engage in any trade, business, or profession, itw which a license is required by law, shall register with the assistant assessor of the assessment district in which he shall design to carry on such trade, business, et profession, first, his or their name or style, and in case of a firm or company, the names of the several persons constituting such firm or company, and their faces of residence; second, the trade, business, or pro-lession for which a license is desired; third, the place there such trade, business, or profession is to be car-led our routch, if a rectifier, the number of barrels he exists a second with one, two, or more horses; if an inkkeper, the yearly rental of the bouxe and property be occupied for said purpose; or, if not rented, the sistant assessor shall value the same. All of which accessor, both to the district the anon as herein-der not to the district the annum as herein-der provided, such collector or deputy collector shall be returned duly certified by such assistant increased ball eque the district the amount as herein-der provided, such collector or deputy collector shall be returned duly continue in force for one ever, at the place or premises described therein. Set, 72, And be it further enacted, for the covering or my collector of the district the amount as herein-ting and which indeer obtaines a license is required which stat without taking out such license is not persons shall exercise or carry ou any trade or basi-ting and which indeer obtaines a license is required which stat without taking out such flows every such flows, rescaled or basi-test ball required, he, set, or they shall, for every such flows, rescaled for the use of the busited States, the here motion of the new of the based for future resting and the fact wheneved dollars, or both, one ident to the maxed thereby

internation of the fact whereby said forfeiture neutral. 35. And be it further enacted. That in every a to be taken out under or by authority of this act be contained and set forth the purpose, trade, or ess for which such license is granted, and the frac-and piace of abode of the person or persons taking ("sime: if for a rectifier, the quantity of spirits tized to be rectified if by a pedler, whether an-ed to travel on foot, or with one, or two, or more-, the time for which such license, and (except) case of auctioneers and pedlers) the place at the trade, business, or profession for which such is granted under this act shall not authorize roon or persons (except lawyers, physicians, sur-denti-ts, cattle brokers, horse dealers, und au-rs), or firm, company, or corporation meationed 1, to exercise or carry on the trade or business and the erist in any other place than that are in the for which were pay the trade of business and end there in any other place than that and end hiense in any other place than that and the end hiense in any other place than that and the end hiense in any other place than that and the end hiense in any other place than that and there in a spin the trade or business are in the provided a but anothing contributed abolt revealing the trade of the spin the shall be the trade of the place the there is the there in any other place than that

own-house broker under this act, shall be regarded a cha-bisteen. Distillers shall pay filty dollars for each icease. Every person, firm, or coporation who distills r manufactures spirits for sale shall be deemed a dis-iller under this act: Provided, That any person, firm, r corporation distilling or manufacturing less than hree hundred barrels per year shall pay twenty-five ollars for a license; And provided further, That, no

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 The iron enstitues used for bridges or other permanent structures, a duty of two dollars per ton. Provided, That bar iron, used for like purposes, shall be charged with no additional duty beyond the specific duty inposed by this act when not increased in value more than ten per centum.
 On stoves and hollow-ware and eastings of iron exceeding ten pounds in weight for each easting, not otherwise provided for, a duty of three dollars per ton.
 On rive exceeding one-fourth of one inchin diameter, nuts less than two onnces each in weight, a duty of four dollars per ton.
 On rive exceeding one-fourth of one inchin diameter, nuts less than two onnces each in weight, a duty of four dollars per ton. Provided, That when a duty upon the iron from which treets, nuts, and bolts, as aforeaid, shall have been made, has been assessed and paid, a duty of three dollars per ton, a duty only, in addition thereto, shall be paid of fity cents per ton. Provided, further, That all from and castings of iron of all descriptions advanced beyond pig tron, blooms, slabs, or its por which ne duty has been assessed and paid.
 They, upon which a duty has been assessed and paid.
 a duty of three dollars per ton.
 more fourth of an inchin thickness, valued at seven cents per pound, a duty of the dollars per ton.
 Mathematical above even cents, ad duty of twelve dollars per ton; valued at above even cents, ad uty of twelve dollars per ton; walued at above even cents, ad duty of twelve dollars per ton; walued at above even cents, ad duty of twelve dollars per ton; duty at above even cents, ad uty of twelve dollars per ton; walued at above even cents, ad uty of twelve dollars per ton; walued at above even cents, ad duty of twelve dollars per ton; walued at above even cents, ad uty of twelve dollars per ton; walued at above even cents, ad duty of twelve dollars per ton; walued at above evencents, ad duty of twelve dollars per ton; walued at above even facturer or maker, other than such as sessed, and duties imposed by law pa dn of such manufacturer or maker forf fusal or neglect to make such declarati plars. And if any such manufacturer manufacturer or such manufacturer

This assessed, and duties imposed by law paid, thereou, on pain of such manufacturer or maker forfelting for every roles at or neglect to make such declaration one hundred dollars. And if any such manufacturer or maker, or his side (workman, agent, or superintendent, data in a such as a superintendent, and the same, or chief workman, agent, or superintendent, data in a superintendent, and the superintendent, superintendent,

each, hity dollars. Exceeding eighty and not exceeding one hun-dred and ten 'tons, each, seventy-five dollars Exceeding one hundred and ten tons

In plate, of sliver, kept for use, per ounce troy, if e cents. That silver spoons or plate of sliver used, by one family to an amount not exceeding forty ounces as aforesaid, belonging to any one person, plate belonging to religious societies, and souvenirs and keepsakes actually given and received as such and not kept for use; also, all premiums awarded as a token of merit by any garicultural society, corporation; or association of persons; for any purpose whatever, shall be exempt from duty. Siaughtcred Catile, Swine, and Sheep.

Sec. 100. And be it further enacted, That there shal to paid by any person, firm, company, or agent or em loyce thereof, the following duties or taxes, that is to

Sing hiered Cattle, Swine, and Sheep.
 Se, 100. And be it further enacted, That there shall be paid by any person, firm, company, or ragent or employee thereof, the following duties or taxes, that is to say:

 The attle and calves exceeding three months old, singhtered for sale, for exceeding three months old, singhtered for sale, the exceeding three months old, singhtered for sale, the exceeding three dors and the same same sale, ten ents per head.
 The attle and calves exceeding three months old, singhtered for sale, the exceeding three dors and the same same sale, ten ents per head.
 The data all eavies synce sheep, and hands, shall be exceeding twenty in number, allogether, slaughtered for the exceeding three dors only per bead, and all sales, singhtered for the pells shall pay two cents on the own companies, or agonts or employees thereof, whose business or occupation it is to shaughtering for the sale, the easist and assessor of the district where in a think within ten days after the district where in a think sate, therein in this sol, sate, thereof, and all easist at assessor of the district wherein in this sch, together with the whole amount theyeof, which is stard therein in this sch, together with the whole amount theyeof, who is all pays with the same same to reast and form as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall have and realist and correct, and shall have and realist of the district where an eccessary for all internal forms and the maximum of the duties of the same same to reast and the duties and the same set regulation when an and torm as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, within the time and in the manner prescribed for the payment of duties on manner and torm as may be prescribed by the Commissioner of Internal Revenue, the sadd and reast and the same prescribe the same

evidence of indebtedness have been issued, payable in one or more years after date, upon which interestis stipulated to be paid, or coupons representing the in-terest, or any such company that may have declared any dividend in scrip, or money due or payable to its stockholders, as part of the carnings, profits, income, or gains of such company, and all profits of such company carried to the account of any fund, or used for con-struction, shall be subject to and pay a duty of five per centum on the amount of all such interest, or coupons, dividends, or profits, whenever the same shall be paya-ble; and said companies are hereby kuthorized to de-duct and withhold from all payments, on account of any interest, or coupons, and dividends, the and para-ble as aforesaid, the duty of five per centum, and the payment of the amount of said duty as deducted from the interest, or coupons, and dividends, used and para-ble as aforesaid, the duty of five per centum; and the interest, or coupons, and dividends, and certified by the president or treasurer of said company, shull dis-charge said company from that amount of the dividend, whatever, except where, said companies may hue and and rendered to the assessor or assistant assessor in du-plicate, and one of said lists or returns shall be trans-mitted and the duty paid to the Commissioner of inter-nal Ravenue within thirty days after the time when said interest, compons, or dividends become due and payable, and as often as very six months; and said list or return shall contain a true and faithful ac-fount of the amount of the duty, and there shall be annexed thereto a declaration of the president or treatmer of the company, under oth, or sail ma-tion, in form and manner as may be prescribed by the. Commissioner of internal Revenue, that the same contains a true and faithful account of said duty, or return, will the declaration annexed, or of the payment of the duty as aforesaid, the company for the pay ment dividend. Therefit as a penalty tho sum of one thousand fo

Sce. 122. And be it further enacted, That there shall be levice, collected, and paid out all salaries of others, or payments for services to persons in the civil, military, mayil, or other employment or service of the United States, including Senators and Representatives and othersentatives and the excess above the said six hundred dule per cent is shall be the duty of all paymaters, and all dislotring of the end of the duty of all paymaters, and all dislotring of the end of the duty of all paymaters, and all dislotring and adjusting the accounts of such officers and persons as aforesaid, or upon setting and adjusting the accounts of such officers and persons, to deduct and withhold the aforesaid duty of five per centum, and shall, at the same time, make a certificate such deduction was made, and the anon and the there are certificated as part of the there are duty of the several Auditors of the same duty is aforesaid, or upon setting of officers or persons pring such duty, is aforesaid, shall be made to exhibit the fact of auch payment. And it shall be the exceed and paid over to the Commissioner of Internal Revenue: Provided, That payments of prize moley shall be regarded as income from salaries, or there are been deducted and paid over to the Commission of such personal property, where the whole anon to function the evenue Provided, That payments of prize moley shall be regarded as income from salaries, or the form and constrained to the sale duty of the sevent in constrained to the same form salaries, or the the stoned property, salforesaid, shall be and the stone of the sing of the same form salaries, or the stone of one thousand dollars in actual value, exceed the sum of one thousand dollars in actual value, paysing the first stone of the same form salaries, and the same of internal form any person or persons entitled to any prize stone and the stone stone persons entitled to any prize stone and the stone shall be regarded as income from salaries, and the stone stone form salaris and stone pe

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same: if for a rectifier, the quantity of spirits	consumption therein, shall be regarded as an eating- house under this act. But the keeper of an eating-house	then and there to show cause, if any there be, why, for such neglect or refusal, such articles should not be de-	On mineral coals, except such as are known in the trade as pea coal and dust coal, a duty of five cents per	On wine made of grapes, a duty of five cents per gallon.	certaining the correct number of cattle, calves, swine, sheep, and lambs liable to be taxed under the provisions	or news publication, issued periodically, shall be ex- empt from duty; And provided, further, That all news-	or persons having in charge or trust, as administra executors, or trustees, any legacies or distrib
the time for which such license is to run, and	having taken out a license therefor shall not be required to take out a license as a confectioner, anything in this out to the control of the	clared forfeited to the United States. Such persons or parties interested shall be deemed to be the manu.ac-	ton: Provided, That in case of contracts of lease of coal lands made prior to the passage of this act, the lessee	On all other wines or liquors, known or denominated as wine, not made from currants, rhubarb, or berries,	of this act. Railroads, Steamboats, Ferry-Boats, and	papers whose circulation does not exceed two thousand copies shall be exempted from all taxes for advertise-	shares arising from personal property, where the v amount of such personal property, as aforesaid, exceed the sum of one thousaud dollars in actual y
case of anctioneers and pedlers) the place at	act to the contrary notwithstanding. Twenty-two. Confectioners shall pay ten dollars for each license. Every person who sells, at retail, con-	Turers or producers of the same, if the articles shall be at the time of taking such possession upon the premises where manufactured or produced; if they shall ats uch	shall pay the tax, if not otherwise agreed; and all in- ties or taxes on coal mined and delivered by coal opera- taw or contracts between the ball be relied by the	produced by being rectified or mixed with other spi- rits, or into which any matter whatever may be in- fored to be subder wing or by any other name, and nat	Bridges. Sec. 102. And be it further enacted. That any person.	Sec. 114. And be it further enacted, That whenever by this act any license, duty, or tax of any description	passing from any person who may die after the past of this act, possessed of such property, either by w
e granted shall be carried on: Provided, That e granted under this act shall not authorize	fectionery, swermeats, comfits, or other confects, in any building, shall be regarded as a confectioner under	time have been removed from the place of manufacture or production, the parties interested shall be deemed to	tors on contracts heretofore made shall be paid by the purchasers thereof, if not otherwise agreed by the par-	fused to be sold as wine, or by any other name, and not otherwise provided for in this act, a duty of fifty cents per gallon: Provided, That the returns, assess-	firm, company, or corporation, owning or possessing, or having the care or management of any railroad or rail-	has been imposed on any corporate body, or property of any incorporated company, it shall be lawful for the	by the intestate laws of any state or Territory, or personal property or interest therein, transferre
on or porsons (except lawyers, physicians, sur-	this act. But wholesale and retail dealers, having taken out a license therefor, shall not be required to	be the persons or parties in whose custody or possession the articles shall then be. Such summons shall be	On lard oil, mustard. seed oil, linseed oil, and on all animal or vegetable oils, not exempted or provided for	ment, and collections of the duties on such wines shall be subject to the regulations of the Commissioner	roads upon which steam is used as a propelling power, or of any steamboat or otherivessel propelled by steam	Commissioner of Internal Revenue to prescribe and de-	deed, grant, bargain, sale, or gift, made or intende take effect in possession or enjoyment after the dea
or firm, company, or corporation mentioned to exercise or carry on the trade or business	take out a license as confectioner, anything in this act to the contrary notwithstanding.	served upon such parties in person, or by leaving a copy thereof at the place of abode or business of the	elsewhere, whether pure or adulterated, a duty of five cents per gallon.	of Internal Revenue. And any person who shall wil- lingly and knowingly sell, or offer for sale, any such	power, shall be subject to and pay a duty of two and a half per centum on the gross amount of all the receipts	collected, and to what officer thereof the official notices required in that behalf shall be given, and of whom	the grantor or bargainor, to any person or persons,
in such license in any other place than that ed therein, or otherwise provided; but nothing	Twenty-three. Claim agents and agents for procuring patents shall pay ten dollars for each license. Every	party to whom the same may be directed. In case no such party or place can be found, which fact shall be	On gas, illuminating, made of coal, wholly or in part, or any other material, when the product shall be not	wine made after the passage of this act, upon which the duty herein imposed has not been paid, or which has	of such railroad or railroads or steam vessel for the transportation of the United States mails, freight, ex-	payment of such tax shall be demanded.	wise, shall be, and hereby are, made subject to a or tax, to be paid to the United States, as follows,
contained shall prohibit the storage of goods, job merchandise in other places than the place of job	person whose business it is to prosecute claims in any of the executive departments of the Federal Government,	determined by the collector's return on the sam- mons, such notice in the nature of a summons,	above five hundred thousand cubic feet per month, a daty of twenty cents per one thousand cubic feet: when	been fraudulently evaded, shall, upon conviction there- of, be subject to a penalty of one hundred dollars, or	press freight, and passengers over and upon the same; and any person or persons, firms, compa-	Sec. 115. And be it further enacted, That there shall	is to say: First. Where the person or persons entitled to beneficial interest in such property shall be the li
s, nor the sale by manufacturers or producers of n goods, wares, and merchaudise, at their prin- ice of business. And all licenses granted after	or procure patents, shall be deemed a claim or patent agent, as the case may be, under this act.	shall be given by advertisement for the term of three weeks in one newspaper in the county nearest to the place of such sale. If at or before such hearing such	the product shall be above five hundred thousand and not exceeding five millions of cubic feet per month, a	to imprisonment not exceeding two years, at the discre- tion of the court.	hies, or corporations, owning or possessing, or baving the care or management of any railroad	be levied, collected, and paid annually upon the an- bual gaine, profits, or income of every person residing	issue or lineal ancestor, brothor, or sister, to the son who diedloossessed of such property, as afore at and after the rate of one dollar for each and e
day of May in any year shall continue in force	Twenty-three. Fatent-right dealers shall pay ten dol- lars for each license. Every person whose business it is to sell or offer for sale patent rights shall be regarded	place of such sale. If at or before such learing such duties shall not have been paid, and the assessor or as- sistant assessor shall adjudge the summous and notice,	duty of twenty-five cents per one thousand cubic feet; when the product shall be above five millions, a duty of	On furs of all descriptions, when made up or manu- factured, a duty of ten per centum ad valorem.	or railroads using any other power than steam thereon, or owning, possessing, or having the care or management of any ferry-boat, or vessel used as	in the United States, or of any citizen of the United States residing abroad, whether derived from any kind	at and after the rate of one dollar for each and e hundred dollars of the clear value of such intere
mount of duty imposed for such license; and	a patent-right dealer under this act. Twenty-three, Real-estate agents shall pay ten dol-	service and return of the same to be sufficient, the said articles shall be declared forfeit, and shall be sold,	ral average of the monthly product for the year prece-	On cloth and all textile or knitted or felted fabrics of cotton, wool, or other materials, before the same has been dyed, printed or bleached, and on all cloth paint-	a ferry-boar, propelled by steam or horse-power, shall be subject to and pay a duty of two and a half per con-	of property, rents, interest, dividends, salaries, or from any profession, trade, employment, or vocation, carried on in the United States or elsewhere, or from	such property. Second. Where the person or persons entitled to
nse so granted shall be dated on the first day of h to which it was issued.	lars for each license. Every person whose business it is to sell or offer for sale real estate for others, or to rent	disposed of, or turned over to the use of any depart- ment of the government as may be directed by the Se-	ding the return required by this act shall regulate the rate of duty herein imposed. "And where any gas works	ed, enamelied, shirred, tarred, varnished, or oiled, a daty of five per centum ad valorem: Provided, That	tum upon the gross receipts of such railroad or ferry- boat, respectively, for the transportation of United	any other source whatever, except as hereinafter men-	beneficial interest in such property shall be a de dant of a brother or sister of the person who died
And he it further enacted, That upon the	houses, stores, or other buildings or real estate, or to collect rent for others, shall be regarded as a real-estate	cretary of the Treasury, who may require of any officer of the government into whose possession the same may	have not been in operation for the next year preceding the return as aforesaid, then the rate shall be regulated upon the estimated average of the monthly product:	thread, and yarn, and warps for weaving shall be re- garded as manufactures, and be subject to a duty of five	States mails, freight, express freight, and passengers over and upon said railroads, steamboats, and ferry-	tioned, if such annual gains, profits, or income, exceed the sum of six hundred dollars, a duty of five per cent, on the excess over six hundred dollars and not exceed	sessed, as aforesaid, at and after the rate of two do for each and every hundred dollars of the clear val
is act, or upon the removal of any person or a rough the house or premises at which he, she, or	agent under this act. Twenty-four. Conveyancers shall pay ten dollars for	be turned over the proper voncher therefor: Provided, That the proceeds of the sale of said articles, if	Provided, That the product required to be returned by law by any gas company shall be understood to be the	per centum ad valorem. On ready-made clothing, boots and shoes, caps, hats,	boats, respectively; and any person or persons, firms, companies, or corporations, owning, possessing, or hav-	ing ten thousand dollars; a duty of seven and one-half of one per centum per annum on the excess over ten	Buch interest. Third. Where the person or persons' entitled to
do business of profession mentioned in such []	each license. Every person, other than one holding a license as a lawyer or claim agent, whose business it is	any there be after deducting the duties and addi- tions thereon, together with the expenses of sun-	product charged by the bills actually rendered by the gas company during the month preceding the return;	and bonnets, or other articles of dress for the wear of men, women, or children, five per centum ad valorem:	ing the care or management of any toll road or bridge authorized by law to receive foll for the transit of pas-	thousand dollars and not exceeding twenty-five thou- sand dollars; and a duty of ten per centum on the ex-	beneficial interest in such property shall be a br or sister of the father or mother, or a descendant
may and shall be lawful for the assessor or issessor to authorize, by endorsement on such	to draw deeds, bonds, mortgages, wills, writs, or other legal papers, or to examine titles to real estate, shall be	mons, advertising, and sale, or the excess of the value of said articles, after deducting the duties and	and all gas companies are hereby authorized to add the duty or tax imposed by law to the price per thousand en- bic fact on gas sold: Provided, further, That all gas fur-	Provided, That any tailor, boot or shoemaker, hat, cap, or bounet maker, milliner or dress-maker, exclusively	sengers, beasts, carriages, teams, and freight, of any description, over such toll road or bridge, shall be sub-	cess over twenty-five thousand dollars. And the duty herein provided for shall be assessed, collected, and	brother or sister of the father or mother, of the r who died possessed as aforesaid, at and after the r
otherwise, as the Commissioner of Internal shall direct, the person or personses removing, id, to any other place, to carry on the trade,	regarded a conveyancer under this act. Twenty-five. Intelligence-office keepers shall pay ten	additions and expenses accrued thereon when tunned over to the use of any department of the govern- ment, shall be refunded and paid to the owner, or	bie feet on gas sold: Provided, further, That all gas fur- nished for lighting street lamps, and not measured, and	engaged in manufacturing any of the foregoing articels to order as custom work, and not for sale generally,	ject to and pay a duty of five per centum on the gross amount of all their receipts of every description.	paid upon the gains, profits, or income for the year ending the thirty-first day of December next, preceding	four dollars for each and every hundred dollars of clear value of such interest. Fourth, Where the person or persons entity
or profession specified in such license, at the	dollars for each license. Every person whose business it is to find or furnish places of employment for others, or to find or furnish servants upon application in writing	I he cannot be found, to the manufacturer or producer,	all gas nade for and used by any hotel, inn, tavern, and private dwelling-house, shall be subject to duty what- ever the amount of product, and may be estimated; and	who shall make affidavit to the assessor or assistant as- sessor, that the entire amount of such manufactures so made does not exceed the sum of six hundred dollars	Sec. 103. And be it further enacted. That any person.	the time for levying, collecting, and paying said duty: Provided, That income derived from interest upon note, bonds, and other convicts of the United States	any beneficial interest in such property shall brother or sister of the grandfather or grandmoth
or administrators or the wile or child of such	or otherwise, receiving compensation therefor, shall be regarded as an intelligence-office keeper under this act.	or to the person in whose enstody or possession the articles were when seized. The Commissioner of Inter- nal Revenue, with the approval of the Secretary of the	if the returns in any case shall be understated or under- estimated, it shall be the duty of the assistant assessor	per annum, shall be exempt from duty; when exceed- ing six hundred dollars per annum, a duty of five per	firm, company, or corporation carrying on or doing an. express business, shall be subject to and pay a duty of	Provided, That income derived from interest upon notes, bonds, and other securities of the United States shall be included in estimating incomes under this sec- tion: Provided, That only one deduction of six hun- dred dollars shall be made from the aggregate incomes	or grandmother, of the person who died possess
sons so removing as aforesaid, who shall be of and occupy the house or premises before	Twenty-six, Insurance agents shall pay ten dollars for each license. Any person who shall act as agent of	Treasury, may review any such case of forfeiture and do justice in the premises. If the forfeiture shall have	of the district to increase the same as he shall deem just and proper: And provided, further, that gas companies	centum ad valorem on the excess above six hundred dol-	three per centum on the gross amount of all the receipts of such express business.		aforesaid, at and after the rate of five dollars for and every hundred dollars of the clear value of
ich purpose as aforesaid, in like manner to r carry on the same trade, business, or profes-	any fire, marine, life, mutual, or other insurance com- pany or companies, shall be regarded as an insurance	been wrongly declared, and sale made, the Secretary is hereby anthorized, in case the specific articles canno: be	located within the corporate limits of any city or town, whether in the district or otherwise, or so located as to	On cotton upon which no duty has been levied, col- lected, or paid, and-which is not exempted by law, a	Sec. 102. And be it further enacted, That there shall	rent and minor children, or husband and wife, except in cases where such separate income shall be derived from the separate and individual guius or tabors of the	interest. Fifth. Where the person or persons entitled t
oued in such license, in or upon the same remises at which said person or persons, as deceased or removing as before mentioned.	agent under this act: Provided, That no license shall be required of any insurance agent or broker whose re-	restored to the party aggrieved in as good order and condition as when seized, to make up to such party in	compete with each other, shall pay the rate imposed by law upon the company baying the largest production: And provided, further, That coal tar produced in the	duty of two cents per pound, which shall be and remain a lien thereon, until said duty shall have been paid, in	be levied, collected, and paid a duty of one and one-half of one per centum upon the gross receipts of premiums,	wife or child; and the deduction in such cases made	beneficial increase in such property shall be in any degree of collateral concanguinity than is herein stated, or shall be a stranger in blood to the perso
of such license to him, her, or them, in that	ccipis, as such agent, are less than the sum of three hundred dollars in any one year.	money his loss and damage from the contingent fund of his department. Immediate notice of any seizure of manufactured articles or products shall be given to the	i manufacture of infuminating gas, and the products of	the possession of any person or persons whomsoever. On all manufactures of cotton, wool, silk, worsted,	or assessments for insurance from loss or damage by fire. or by the perils of the sea, made by every insurance	shall be allowed only upon the income of the head of family. Sec. 116. And be it further enacted. That in estima-	died possessed, as aforesaid, or shall be a body i or corporate, at and after the rate of six dollars fo
inted, before exercised or carried on such iness, or profession, for or during the residue	Twenty-seven. Foreign insurance agents shall pay fifty dollars for each license, and one dollar additional for every hundred dollars premiums received by such	Commissioner of Internal Revenue by the collector or deputy collector, who shall also make return of his	the redistillation of coal tar thus produced shall be ex- empt from duty. On coal illuminating oil, refined, and naptha, benziae.	[fax, hemp, jute, india rubber, gutta percha, wood, wil- low, glass, pottery-ware, leather, paper, iron, steel, lead, tin, copper, zinc, brass, gold, silver, horn, ivory,	company, whether inland or marine or fire insurance company, and by every association or individual en-	ting the annual gains, profits, or income of any person, all other national, State, and municipal taxes other	and every hundred dollars of the clear value o interest; Provided, That all legacies or pr
vithont taking out any fresh license for the	agent. Every person who shall act as agent of any fo- reign fire, marine, life, mutual, or other insurance com-	proceedings to the said commissioner after he shall have sold or otherwise disposed of the articles or product: so	and benzole, produced by the distillation of coal, as-	bone, bristle, wholly or in bart, or of other materials, not in this act otherwise provided for, a duty of five per	gaged in the business of insurance against loss or da- mage by fire, or by the perils of the sea; and by every	than income lawfully assessed within the year upon the property or sources of income of any person, as	passing by will, or by the laws of any State or tory, to husband or wife of the person who
ent to the assistant assessor of a fee of twenty- Provided, always, That a fresh entry of the	pany or companies, shall be regarded as a foreign insu- rance agent under this act.	forfeited, as aforesaid; and the assessor or assistant as- sessor shall also make return of his proceedings relating	other bituminous substances used for like purposes, a duty of twenty cents per gallon; Provided, That such oil.	I contum ad valuem: Provided. That on all cloths dyed.	person, firm, company, or corporation, who shall issue tickets or contracts of insurance against injury to per- sons while travelling by land or water; and a like duty	aforesaid, from which said annual gains, profits, or in- come has been derived, shall be deducted, in addition	possessed, as aforesaid, shall be exempt from duty.
inne to be exercised or carried on as aforesaid	Twenty-eight. Auctioneers shall pay twenty dollars for each license. Every person shall be deemed an auc-	to such forfeiture to the said commissioner. And any violation of, or refusal to comply with, the provisions	refined produced by the distillation of coal, asphaltum or shale, exclusively, shall be subject to pay a daty	printed, or bleached, on which a duty or tax shall have been paid before the same were so dyed, printed, or bleached, the said duty or tax of five per cen-	shall be paid by the agent of any foreign insurance com-	to six hundred dollars, from the gains, profits, or in- come of the person who has actually paid the same,	Sec. 124. And be it further enacted. That the t duty aforesaid shall be a lien and charge upon the
upon he made by and in the name or names son or persons to whom such authority, as shall be grunted.	tioneer within the meaning of this act whose business it is to offer property for sale to the highest or best bidder.	of this section as aforesaid, shall be good cause for scizure and forfeiture, substantially in manner as de-	of fifteen cents per gallon, anything to the controry notwithstanding: And provided, further, that dis-	tum shall be assessed only upon the increased value thereof: And provided, further, That any cloth or fa-	rendered, they shall state the amount insured, renewed,	or pay received as an officer in the civil, military, ua-	perfy of every person who may die its aforeshi iwenty years, or until the same shall, withi period, be fully paid to and discharged by the
And be it further enacted. That in every	Twenty-nine. Manufacturers shall pay ten dollars for each license. Any person, firm, or corporation, who	tailed in cases of neglect or refusal to pay duties on manufactured articles or articles produced under the	zole, shall be subject to all the provisions of law	brics, as aforesaid, when made of thread, yarn, or warps, upon which a duty, as aforechid, shall have been assessed and paid, shall be assessed and pay a duty	or continued, the gross amount of premiums received and assessments collected, and the duties by law ac-	val, or other service of the United States, including senators, representatives, and delegates in Congress, above the sum of six hundred dollars; and there also	States, and every executor, administrator, or tr before paying and distributing any portion then
re more than one of the pursuits, employ-	shall manufacture by hand or machinery any goods, wares, or merchandise, or exceeding annually the sum	provisions of this act; and such violation or refusal to comply shall further make any party so violating or re- fusing to comply liable to a fine of five hundred dollars,	applicable to distillers of spirits, with regard to licen-es, bonds, returns, assessments, liens, penalties, draw- backs, and all other provisions designed for the purpose	on the increased value only thereof.	cruing thereon for the quarter then next preceding. Passports.	shall be deducted the income derived from dividends on shares in the capital stock of any bank, trust com-	the legators or any parties entitled to beneficial in the usin, shall pay to the collector or deputy col
d or carried on in the same place by the son at the same time, except as therein 1. license must be taken out for each	of one thousand dollars, shall be regarded a manufac- turer under this act. Thirty, Peddlers shall be classified and rated as fol-	to be recovered in manner and form as provided in this act. Articles which the collector may adjudge perish-	of ascertaining the quantity distilled, and securing the payment of duties, so far as the same may, in the judge-	On all diamonds, emeralds, precious stones, and inita- tions thereof, and all other jewelry, a duty of ten per centum ad valorem: Provided, That when diamonds,	Sec. 105. And be it further enacted, That for every passport issued from the office of the Secretary of State,	pany, savings institution, insurance, railroad, canal, turnpike, canal navigation, or slackwater company,	of the district of which the deceased person
to the rates severally prescribed; Provided,	lows, to wit: when travelling with more than two horses, the first class, and shall pay fifty dollars for	able may be sold or disposed of before declaration of for-	ment of the Commissioner of Internal Revenue, and	emeralds, precious stones or imitations thereof, imported from foreign countries, or upon which import duties	there shall be paid the sum of three dollars; which amount may be will to any collector appointed under	and the interest on any bonds or other evidences of in- debtedness of any railroad company, which shall be assessed and paid by said banks, trust companies, sa-	seased upon such legicy or distributive share shall also make and reuder to the assessor for a ant assessor of the said district a schedule, h
ons according to the last preceding census, one	each license; when travelling with two horses, the sc- cond class, and shall pay twenty-five dollars for each	and notice thereof shall be given in the same manner as	sary for flat purpose. On spirits of turpentine, a duty of twenty conts per gallon: Provided, That all the provisions ofw	have been paid, shall be set or reset in gold or any other material, the duty shall be assessed and paid upon the	with the amplication for such passport to the office of the	Vings institutions, insurance, railroad, canai, turnpike,	a statement, in duplicate, of the amount of such pro
agents, land-warrant brokers, claim agents, estate agents, upon payment of the highest fee es applicable to either one of said pursuits.	incense; when travelling with one horse, the initu C.388, and shall nov twenty dollars for each license; when	Sec. 84. And be it further enacted. That in case of the manufacture and sale or production and sale, consump-	relating to the assessment and collection of the duties	On tobacco, cavendish, plug, twist, and manufac-	Secretary of State, or any agent appointed by him. And the collectors shall account for all moneys received for	canal navigation, or slackwater companies, as herein after provided ; also the amount paid by any person for	together with the amount of duty which has accri should accrue thereou, verified by his oath or af tion, to be adminuistered and certified thereon by
And be it further enacted, That no auctioneer uthorized, by virtue of his license as such auc-	travelling on foot the fourth class, and shall pay ten dollars for each license. Any person, except per-ons peddling only newspapers, bibles, or religious tracts,	tion or delivery of any goods, wars, merchandise, or articles as hereinafter mentioned, without compliance on the part of the party manufacturing or producing the	by the Secretary of the Treasury, so far as the same	tured tobacco not otherwise provided for, of all descrip- tions (not including snuff, cigars, fine-cut, smoking, tobacco made exclusively of stems and not sweetened	passports in the nanner hereinbefore provided, and a like amount shall be paid for every passport issued by any minister or consul of the United States, who shall	the rent of the homestead used or occupied by himsel f or his family, not exceeding two hundred dollars. The	i magistrate or officer having lawful power to admi
athorized, by virtue or in the as an actioned a solution of the person is act as anchioned pair, except in his own store or warehouse, or	who sells or offers to sell, at retail, goods, ware, or other commodities, travelling from place to place, in the	same with all the requirements and regulations pre- scribed by law in relation thereto, the assistant assessor	assessment and collection of duties on spirits of tur-	or otherwise prepared, nor shorts or other refuse so parated from fine-cut tobacco in the process of manu-	account therefore to the Treasury. Telegraph Companies.	annual rental value of any homestoad in excess of t wo hundred dollars used or occupied by any person or by Eis family, in his own right or in the right of his write,	such oaths, in such form and manuer as may b scribed by the Commissioner of Internal Re- which schedule, list, or statement shall conta
sence, nor to sell any goods or other property sale; and if such person shall sell any such	street, or through different parts of the country, shall be regarded a pedler under this act: Provided, "hat	may, upon such information as he may have, assume and estimate the amount and value of such manufact area	I On ground coffee, and on all ground substitutes for	facturing), and on stemmed tobacco, thirty-five cents per pound.	Sec. 106. And be it further enacted, That any person,	shall be included and assessed as part of the incounc of such person for each year. In estimating the a ongoing	names of each and every person entitled to any cial interest therein, together with the clear
without having taken out such license as afore-	any pedler who sells, or offers to sell, dry goods, to- reign and domestic, by one or more original pack-	or products, and upon such assumed amount assess the duties and add thereto fifty per centum , and said duties	on all unground substitutes for coffee, a duty of one	On cut, smoking tobacco, made exclusively of stems, and not sweetened or otherwise prepared, and on shorts	firm, company, or corporation owning or possessing or having the care or management of any telegraphic line by which telegraphic desnutches or messages are re-	gains, profits, or income of any person, the l'aterest	of such interest, the duplicate of which schedule or statement shall be by him immediately deli and the tax thereon paid to such collector ; au
hat purpose, he or she shall be subject and in-	ages or pieces, at one time, to the same person or per- sone, as aforesaid, shall pay fifty dollars for each license. And any person who peddles jewelly s'all pay fifty dollars for each license : Provided, further,	shall be collected in like manner as in case the pro-	On ground pepper, ground mustard, ground pimento,	or other refuse separated from fine-cut tobacco in the process of manufacturing, ten cents per pound.	by which telegraphic despatches or messages are re- ceived or transmitted, shall be subject to and pay a duty of five per centum on the gross amount of all recepts of	notes, bonds, and mortgages, or other forms of indefin- edness, bearing interest, whether due and paid, or not- if good and collectable, shall be included and asses-ed	i such payment and delivery of such schedule.
on or retailing, trading, or selling any such commodities without license, notwithstanding	license. And any person who peddles jewelry shall pay fifty dollars for each license : Provided, further,	with, and to such articles all the foregoing provisions for liens, fines, penaltics, and forfeitures, shall in like	duty of one cent per pound.	On shuff, and shuff-flour manufactured of tobacco, ground dry or damp, pickled, scented, or otherwise, of	such person, firm, company, or corporation. Theatres, Operas, Circuses, Museums.	as part of the income of such person for each year; and	statement, said collector or deputy collector shall to such person paying such duty or tax a receipt count for the same in duplication which will be
roose of exercising or carrying on the trade or	and implements, garden seeds, stoves, and hollow	manner apply. Sec. 85. And be it further enacted, That any per-		all descriptions, thirty-five cents per pound. On tobacco, fine-cut, sold or delivered loose, in bulk,	Sec. 107. And he it further enacted, That any person,	also all income or gains derived from the purchase and sale of stocks or other property, real or personal, and the increased value of live stock, whether sold or on	ceipts for the same in duplicate, which shall be pared as hereinafter provided. Such receipt ceipts, duly signed and delivered by such 60
f an auctioneer, or selling any goods or chattels, imments, or hereditaments by auction, any-	ware, brooms, wooden wave, and powder, delive ing and selling at wholesale any of said articles, by them- selves or their authorized agents, at places other than	i or producing goods, wares, and merchandise, sold or	and on case juice, when removed from the plantation, a duty of five per centum ad valorem.	or in packages, papers, wrappers, or boxes, thirty-ive cents per pound. Ou cigars, valued at not over ten dollars per thousand,	firm, or corporation, or the manager or agent thereof, owning, conducting, or having the care or management		title such executor, shall be sufficient evidence
in contained to the contrary notwithstanding: always, That where such goods or commodi- oresuld, are the property of any person or per- licensed to deal in, or retail, or trade in, or	the place of manufacture, shall not be required, for any	I or taxes are imposed by [aw, shall, in their return of	On brown or Muscovado sugar not above number	five dollars per thousand, On cigars, valued at over ten dollars and not over	of any theatre, opera, circus, museum, or other public exhibitions of dramatic pr operatic representations,	pork, beef, mutton, or other means, hay and grain, or other vegetable or other productions of the estate of such person sold, not including any part the cof angold and	created and allowed such payment
licensed to deal in, or retail, or trade in, or	sale thus made, to take out any additional license therefor: Provided, further, That nothing contained in this paragraph shall authorize the sale of wine, spirits,	1 ducer, or agent thereof, and shall state in a senarate	I the sugar cane and not from sorphism or implee, other	twenty dollars per thousand, eight dollars per thou-	I horsemanship or actionatic sports which are opened to	on hand during the year next preceding; the thirty-first	1 be, empowered to decide upon and sectio the ac
	or malt liquors. Thirty-one Anothecaries shall pay ten dollars for	column the items and account of the deductions, if any claimed; whether any part, and if so, what part of	per pound. On all clarified or refined sugars above number twolve	On cigars, valued at over twenty dollars and not over forty dollars per thousand, fifteen dollars per thousand.	the public for pay, but not including occasional concerts, exhibitions, lectures, or exhibitions of works of art, shall be subject to and pay a duty of two per centum on	the income of such person for each year. In estimating deductions from income, as aforesair, when any per-	executor, auministrator, or trastee shall ret neglect to pay the aforesaid duty or tax to the co
	each license. Every person who keeps a shop or build- ing where medicines are compounded or prepared ac- cording to prescriptions of physicians, and sold, shall	said goods, wares, and merchandise has been consumed or used by the owner, owners, or agent, or used for the	and not above number eighteen Dutch standard in color, produced directly from the sugar cane and not	On cigars, valued at over forty dollars and not over seventy-five dollars per thousand, twenty-five dollars	the gross amount of all receipts derived by such person, firm, company or corporation from such representations,	of December shall be included and as jessed as part of the income of such person for each year. In estimating deductions from income, as aforesair, when any per- son rents buildings, lands, or other property, or hires labor to carry on land or to couduct, any other business from which such income is actual by derived, or pays interest upon any actual incup thermose thorace for	or deputy copport, as alorestid, while the time in deli before provided, or shall neglect or refuse to deli
Varifying on the trade of husiness of an rac- selling any goods or chattels; lands, tene- hereditaments, by auction, as aforesaid, be- icensed for that purpose, to sell such goods or tes, as aforesaid, for and on behalf of such persons, and uppon his, her, or their encred armises, without taking out a separate license attention, without taking out a separate license attention.	cording to prescriptions of physicians, and sold, shall be regarded an apothecary under this act. But whole-	production of another manufacture or product, together with the market value of the same at the time of such	from sorghum or implice, a duty of three cents per	per thousand; valued at over seventy-five dollars per thousand, forty dollars per thousand. Sec. 94. And be it further enacted, That whenever	plays, performances, exhibitions, or musical entertain- ments. Sec. 103. And be it further exacted. That any person,	interest upon any actual incur brance thereon, the	said collector of deputy contactor in egacies, pro schedule, list, or statement of such legacies, pro
Persons, and upon his, her, or their entered	cording to prescriptions of physicians, and gold, shall be regarded an apothecary under this act. But while- sale and retail dealers, who have taken out a license therefor, shall not be required to take out a license as apothecary, anything in this act to the contrary not- as apothecary, anything in the set to be out a liken	ness or consumption; whether such goods, wares, and merchandise were shipped for a foreign port or con- signed to anction or commission merchants, other than	teen Dutch standard in color, produced directly from	any manufactured articles, goods, wares, or merchan-		interest drou any actual interference thereon, the, amount actually paid for such r sut, labor, or interest, shall be deducted; and also the amount paid out for usual or ordinary repairs, not, exceeding the average	or personal control of the schedule, in neglect or refuse to ideliver the schedule, is neglect or refuse to ideliver, property, or pe
Sale. The provisions of this section shall not udicial or executive officers making auction	as apotnecary, anything in anothecaries who have taken withstanding ; nor shall apothecaries who have taken	agents, for sale; and shall make a return according to the value at the place of shipment, when shipped for a	of four cents per pound.	paid, and which are not specially provided for, are in-	firm, company, or corporation owning or possessing, of having the care or management of any railroad, steam- boat, forry-hoat, or other vessel propelled by steam- power, or bridge; or carrying or doing an express basi- ness; or engaged in the business of insurance, as herein- before described; or owning or baving the cure and nanagement of any telegraph line; or owning, pos- control the owning, pos-	Final or ordinary ensures the amount paid out for puid out for such purposes or the proceeding the average shall be deducted, but not adduction shall be made for my amount paid out for 'acw buildings, permanent 'approvements, or bettorm's, made to increase the value of aux prometry or a suits, made to increase the	of excentors and administrators. And in these excentions, administrators, are transfer shall ver integret to pay the aforesaid duty or tax to the co- or deputy coP-otor, as aforesaid, within the time h before provided, or shall neglect or refuse to deli said collector or deputy collector the duplicatio schedule, list, or statement of such legacies, pro- or personal estate, under oath, as aforesaid, or neglect or refuse to ideliver the schedule, il statement of such legacies, property, or pe- cater, under oath, as aforesaid, or shall d to said assessor or advitation as another to such all to said assessor or advitation as another to be and to said assessor or advitation as another to be another to said assessor or advitation as another to be advitation as a such asuch as a such asuch as a such as a such as a such as
finde of any judgment of decree of any court,	as retail dealers in figuor in consequence of sering	manufacture or production, when removed for use or	cluding all the products of their manufactories or re-	waxed, oiled, gilded, electrotyped, galvanized, plated, framed, ground, pressed, colored, dyed, trimmed, or-	hess; or engaged in the business of insurance, as herein- before described; or owning or having the care and	any amount paid out for fiew buildings, permanent improvements, or bettermiants, made to increase the	cetate, under oath, us altoresatu, or small o to said assessor or austistant assessor schedule or statement of such legacies, property, sound estate, or give the names and relationship sound estate, or give the names and relationship persons, Built work and correctly set for the ast
And be it further enacted, That no license provided for, if granted, shall be construed	alcohol. Thirty-two. Photographers shall pay ten dollars for each license when the receipts do not exceed five hun- dred dollars ; when over five hundred dollars and un- der dollars ; when over five hundred dollars ; when over	i appropriation or consigned to othough the constant the	valorem: Provided, That every person shall be re- garded as a sugar refiner, and pay the duties levied by	namented, or otherwise more completely finished or fitted for use or sale, without changing the original	inanagement of any telegraph line; or owning, pos- sessing, leasing, or having the control or management	Sec. 117. And be it further enacted. That it shall be the	or shall not truly and correctly set forth and
Sales made by executors and administrators. And be it further enacted, That no license ore provided for, if granted, shall be construed ze the commencement or continuation of any jness, or profession therein mentioned, with- ter Territory of the United States in which all day specially prohibited by the laws there- iolationize the laws of any State or Territory: That nothing in this act shall be held or con- tere energies the saves law within the	dred dollars; when over five hundred dollars and un- der one thousand dollars, fifteen dollars; when over	the goods, wares, and merchandisc required to be strifted as aforesaid, and subject to an ad valorem duty, shall be estimated by the actual sales made by the munute-	law, whose business it is to advance the quality and value of sugar upon which a duty has been assessed and paid, by molting and recrystallization, or by li-	character or purposes for which the same are intended to be used, there shall be levied, collected, and pail, a	management of any length inter of owners, to a sessing, leasing, or having the control or management of any circus, theatre, opera, or museum, shall within twenty days after the end of each and every moath make a list, or return in duplicate to the assistant assessor of the resolute	duty of all persons of la wrul age, and all guardians and trustees, whether such 'restees are so by virtue of their office as executors, advainstrators, or in other fidediary	where no administration upon such property on sonal estate shall have been granted or allowed existing laws, the assistant assessor shall mal
all be specially prohibited by the laws there-	one thousand dollars, twenty-five dollars. Any per- son or persons who make for sale photographs, am pro-	i furer or by his, her, or their agent or nerson or per-	quoring, claving, or other washing process, or by any other chemical or mechanical means, or who shall ad	to be dread in the second and a second second and the second seco	a list, or return in difficulte to the assistant assessor of the district, stating the gross amount of their receipts, respectively, for the mouth next preceding, which re- turn shall be verified by the eath or adminastion of such	capacity, to make a list or return under oath or affirma- tion, in such form an d manner as may be prescribed by	existing laws, the assistant assessor shall mak such lists and valuation as in other cases of negl
, That nothing in this act shall be held or con- as to prevent the several States, within the	son or persons who make for sale photographs, an oto- types, dagnerreotypes, or pictures by the action of light, shall be regarded as photographers under this act. Thirty-three, Tobacconists shall pay ten dollars for each light whose	goods, wares, and merchandise are sold by the manu-		I moved for sale, delivery, or consumption the cost or		tion, in such form and minner as may be presented by the Commissioner of internal Revenue, to the additional assessor of the district in which he result of a distribution of his or her income, or the income of stand, according pergons as may be held in trust as actioned, according to	refusal, and shall assess the duty thereou, and the lector shall commence appropriate proceedings any court of the United States, in the name of the
as to prevent the actoral brates, within the	Thirty-three. Tobacconists shall pay ten donals for	facturer or producer, or the agent thereof having the charge of the business, the following deductions only may be allowed, viz:	molasses, or molaro, upon which a duty has been as- sessed and paid, by boiling or other process. On sugar candy, and all confectionery made wholly or in part of sugar, valued at not exceeding tweaty cants a duty of two conts we rewards exceeding tweaty	value of the original article to the person, firm, or com- pany, liable to the duty imposed upon the increased value thereof. The increasing of values in the manner aforesaid shall be deemed manufacturing, and any	cer, in the manner and form to be preseribed from time to time by the Commissioner of Internal Revenue; and	of his or her income, or the income of such minors or persons as may be hald in trust as aforesaid, according	any court of the United States, in the name of the States, against such person or persons as may have
duty, tax, or license is required to be paid by	Thirty-three. Tobacconists shall pay ten donary for each license. Any person, firm, or corporation whose business it is to sell, at retail, eigars, snuff, or tobacco in any form, shall be regarded as a tobacconist under this act. But wholesale and retail dealers, and keepers of hotels, inns, taverns, and eating-houses, having faken out a license therefor, shall not be required to take Out a license as tobacconists, anything in this act to the countary notwithstanding.	may be allowed, viz: First, Freight from the place of deposit at the time of sale to the place of delivery. Second. The reasonable commission and other express		aforesaid shall be deemed manufacturing, and any person, firm, company, or corporation engaged therein	to time by the Commandation to the Commissioner of shall also, within ten days, pay to the Commissioner of Internal Revenue the full amount of duties which have accrued on such receipts for the mouth aforesaid. And	persons as may be held in trust as atolevalit, according to the requirements hereinbefore mentioned, stating the sources from which said income is derived, whether from any kind of property, or the purchase and sale of property, repts, interest, dividends, salaries, or from any profession trade, employment, or yoetion, of	actual or constructive custody or possession or property or personal estate, or any part thereo shall subject such property or personal esta
proves, or any business matter or thing on duty, tax, or license is required to be paid by shall any law of any State or Territory pro- any trade, business, or profession, be held to reccuse any person following or being engag- such trade, business or profession, from the of the license tax herein required, or from be- due to the penalties provided for following, or being engaged in any such trade, business.	of hotels, inns, taverns, and eating-houses, having taken out a license therefore a line houses.	Second. The reasonable commission and other expense bona fide paid; and no commission shall be deducted		person, firm, company, or corporation engaged therein shall be liable to all the provisions of law for the col- lection of internal duties relating to manufacturers as	accrued on such receipts for the month aforesaid. And in case of neglect or refusal to make said lists or roturn	from any kind of property, or the purchase and sale of property, rents, interest, dividends, salarles, or from	shall subject such property or personal esta any portion of the same, to be sold upor judgment or decree of such court, and from proceeds of such sale the amount of such if
such trade, business or profession, from the	take out a license as tobacconists, anything in this act to the contrary notwithstanding	when the sale is made at the place of manufacture or production. Provided, That no deduction shall be made	nound, a duty of ten per contum of valence.	shall be hadde to all the provisions of law for the col- lection of internal duties relating to manufacturers as to licenses, returns, payment of taxes, lices, fines, penalties, and forfeitures.	been made as a foresaid, the assault or ussistent account	and in case of neglect or refusal to make	proceeds of such sale the amount of such t
cled to the nonsities provided for following,	Thirty-four Butchers shall new ton dollars for each	on the market value at the place of manufacture or pro-	On chocolate and cocoa prepared, a duty of one and a	Sec. 95. And be it further enacted, That newspapers, boards, shingles, laths, and other lumber, staves,	shall proceed to estimate the amount received and the duties payable thereon, and shall add thereto ton per centum as hereinbefore provided in other cases of delin- quency to make return for purposes of assessment, and for the purpose of making such assessment, or	otherwise. And in case of neglect or relusation makes such rotarn, the assessor or assistant assessor shall as- sess the amount of his or her income and the duty thereon in the same manner as is provided for in other thereon in the same manner as is provided for in other	daty, together with all costs and expenses of description to be allowed by such court, shall b paid, and the bal'ance, if any, deposited accord the order of such court, to be puid under its direct and person of persons as shall establish their i
sion.	license: Every person whose business it is to sell buichers' meat at retail shall be regarded as a buicher under this act : Provided. That no butcher having taken out a license, and raid ton dollars therefor.	duction, on goods, wares, and merchaniss considered to auction or commission merchanis for sale, or pluced on shipboard to be removed from the United Status, or when considered to other than accust having charge of	On saleratus and blearbonate of soda, a duty of five mills per pound. On staroy made of polatoes, a duty of two mills per	and unfinished for chairs, tubs, pails, hubs, spokes.	queucy to make roturn for purposes of assessment.	cases of neglect and rolusal to furnish lists or returns in	the order of such court, to be puid under its direct