The National Tax Law.

OFFICIAL.

LAWS OF THE UNITED STATES.

Passed at the Second Session of the Thirty-seventh Congress.

[PUBLIC—No. 92—*Continued from Friday Morning's Gazette of the 18th.*]

Sec. 48. *And be it further enacted*, That the entries made in the books of the distiller required to be kept in the forgoing section, shall, on the first, tenth, and twentieth days of each and every month, or within five days thereafter, be verified by oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the collector or officer administrating the same, and shall be, in substance as follows: "I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of spirituous liquors distilled and sold, or removed for consumption or sale, at the distillery owned by —— in the county of ——, amounting to —— gallons, according to proof prescribed by the laws of the United States."

Sec. 49. *And be it further enacted*, That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books by this act shall not have been made by himself, subjoin to the oath or affirmation of the person by whom they were made the following oath or affirmation to be taken as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Sec. 50. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a duty of one dollar for each and every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for fractional parts of a barrel, which shall be brewed or manufactured and sold or removed for consumption or sale within the United States or the Territories thereof, or within the District of Columbia after that day; which duty shall be paid by the owner, agent, or superintendent of the brewery or premises in which such fermented liquors shall be made, and shall be paid at the time of rendering the accounts of such fermented liquors so chargeable with duty, as required to be rendered by the following section of this act: *Provided*, That fractional parts of a barrel shall be halves, quarters, eighths, and sixteenths, and any fractional part containing less than one-sixteenth shall be accounted one-sixteenth; more than one-sixteenth, and not more than one-eighth, shall be accounted one-eighth; more than one-eighth, and not more than one quarter, shall be accounted one quarter; more than one-quarter, and not more than one-half, shall be accounted one-half; more than one-half, shall be accounted one barrel.

Sec. 51. *And be it further enacted*, That every person who, on said first day of August, eighteen hundred and sixty-two, shall be the owner or occupant of any brewery or premises used or intended to be used for the purpose of brewing or making such fermented liquors, or who shall have such premises under his control or superintendence, as agent for the owner or occupant, or shall have in his possession or custody any vessel or vessels intended to be used on said premises in the manufacture of beer, lager beer, ale, porter, or other similar fermented liquors, either as owner, agent, or otherwise, shall, from day to day, enter or cause to be entered in a book to be kept by him for that purpose, and which shall be open at all times, except Sundays, between the rising and setting of the sun, for the inspection of said collector, who may take any minutes or memorandums or transcripts thereof, the quantities of grain, or other vegetable productions or substances, put into the mash tub, or otherwise used for the purpose of producing beer, or for any other purpose, and the quantity or number of barrels and fractional parts of barrels of fermented liquors made and sold, or removed for consumption or sale, keeping separate account of the several kinds and description; and shall render to said collector, on the first day of each month in the year, or within ten days thereafter, a general account, in writing, taken from his books, of the quantities of grain, or other vegetable productions or other substances, put into the mash tub, or otherwise used for the purpose of producing beer, or for any other purpose, and the quantity or number of barrels and fractional parts of barrels of each kind of fermented liquors made and sold, or removed for consumption or sale, for one month preceding said day; and shall verify, or cause to be verified, the said entries, reports, books, and general accounts, an oath or affirmation, to be taken before the collector or some officer authorized by the laws of the State to administer the same according to the form required by this act, ought to be paid on the liquor made and sold, or removed for consumption or sale, and in the said accounts mentioned, at the time of rendering the account thereof, as aforesaid. But where the manufacturer of any beer, lager beer, or ale, manufactures the same in one collection district, and owns or hires a depot or warehouse for the storage and sale of such beer, lager beer, or ale in another collection district, he may, instead of paying to the collector of the district where the same was manufactured the duties chargeable thereon, present to such collector or his deputy an invoice of the quantity or number of barrels about to be removed for the purpose of storage and sale, specifying in such invoice, with reasonable certainty, the depot or warehouse in which he intends to place such beer, lager beer, or ale; and thereupon such collector or deputy shall endorse on such invoice his permission for such removal; and shall at the same time transmit to the collector of the district in which such depot or warehouse is situated a duplicate of such invoice; and thereafter the manufacturer of the beer, lager beer, or ale so removed shall render the same account, and pay the same duties, and be subject to the same liabilities and penalties as if the beer, lager beer, or ale so removed had been removed had been manufactured in the district. The Commissioner of Internal Revenue may prescribe such rules as he may deem necessary for the purpose of carrying the provisions of this section into effect.

Sec. 52. *And be it further enacted*, That the entries made in the books required to be kept by the foregoing section shall, on said first day of each and every month, or within ten days thereafter, be verified by the oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the collector or officer administering the same, and shall be, in substance, as follows:

"I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of fermented liquors either brewed or brewed and sold at the brewery owned by —— in the county of ——, amounting to —— barrels."

Sec. 53. *And be it further enacted*, That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books shall not have been made by himself, subjoin to the oath or affirmation the following oath or affirmation, to be taken as aforesaid:

"I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Sec. 54. *And be it further enacted*, That the owner, agent, or superintendent of any vessel or vessels used in making fermented liquors, or of any still, boiler, or other vessel used in the distillation of spirits on which duty is payable, who shall neglect or refuse to make true the exact entry and report of the same, or to do, or cause to be done, any of the things by this act required to be done as aforesaid, shall forfeit for every such neglect or refusal all the liquors and spirits made by or for him, and all the vessels used in making the same, and the stills, boilers, and other vessels used in distillation, together with the sum of five hundred dollars, to be recovered with costs of suit; which said liquors or spirits, with the vessels containing the same, with all the vessels used in making the same, may be seized by any collector of internal duties, and held by him until a decision shall be made thereon according to law: *Provided*, That such seizure be made within thirty days after the cause for the same may have occurred, and that proceedings to enforce said forfeiture shall have been commenced by such collector within twenty days after the seizure thereof. And the proceedings to enforce said forfeiture of said property shall be in the nature of a proceeding in rem, in the circuit or district court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction.

Sec. 55. *And be it further enacted*, That in all cases in which the duties aforesaid, payable on spirituous liquors distilled and sold, or removed for consumption or sale, or beer, lager beer, ale, porter, and other similar fermented liquors shall not be paid at the time of rendering the account of the same, as herein required, the person or persons chargeable therewith shall pay, in addition, ten per centum on the amount thereof; and, until such duties, with such addition, shall be paid, they shall be and remain a lien upon the distillery where such liquors have been distilled, or the brewery where such liquors have been brewed, and upon the stills, boilers, vats, and all other implements thereto belonging, until the same shall have been paid; and in case of refusal or neglect to pay said duties, with the addition, within ten days after the same shall have become payable, the amount thereof may be recovered by distraint and sale of the goods, chattles, and effects of the delinquent; and, in case of such distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods, chattels, or effects which may be distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattles, or effects, at his, her, or their dwelling, with a note of the sum demanded, and the time and place of sale; and said officer shall forthwith cause a notification to be published in some newspaper, if any there be, within the county, and publicly posted up at the post office nearest to the residence of the person whose property shall be distrained, or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: *Provided*, That in every case of aforesaid the goods, chattels, as effects so distrained may and shall be restored to the owner or possessor if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying and advertising; and such sum for the necessary and reasonable expenses of removing and keeping the goods, chattels, and effects so distrained as may be allowed in like cases by the laws or practice of the State or Territory wherein the district shall have been made; but in case of non-payment, or neglect to tender as aforesaid, the said officer shall proceed to sell the said goods, chattels, and effects at public auction, after due notice of the time and place of sale and may and shall retain from the proceeds of such sale the amount demandable for the use of the United States, with the said necessary and reasonable expenses of said distraint and sale, as aforesaid, and a commission of five per centum thereon for his own use; rendering the overplus, if any there be, to the person whose goods, chattels, and effects shall have been distrained.

Sec. 56. *And be it further enacted*, That every person licensed as aforesaid to distill spirituous liquors, or licensed as a brewer, shall, once in each month, upon the request of the assessor or assistant assessor for the district in which his business as a distiller or brewer may be carried on, respectively, furnish the said assessor or assistant assessor with an abstract of the entries upon his books, herein provided to be made, showing the amount of spirituous liquor distilled and sold, or removed for consumption or sale, or of beer, lager beer, ale, porter, or other fermented liquor made and sold, or removed for consumption or sale, during the preceding month, respectively; the truth and correctness of the abstract shall be verified by the oath of the party so furnishing the same. And the said assessor or assistant assessor shall have the right to examine the books of such person for the purpose of ascertaining the correctness of such abstract. And for any neglect to furnish such abstract when requested, or refusal to furnish an examination of the books as aforesaid, the person so neglecting shall forfeit the sum of five hundred dollars.

LICENSES.

Sec. 57. *And be it further enacted*, That from and after the first day of August, eighteen hundred and sixty-two, no person, association of persons, or corporation, shall be engaged in, prosecute, or carry on either of the trades or occupations mentioned in section sixty-four of this act, until he or they shall have obtained a license therefor in the manner hereinafter provided.

Sec. 58. *And be it further enacted*, That every person, association of persons, partnership, or corporation, desiring to obtain a license to engage in any of the trades or occupations named in the sixty-fourth section of this act, shall register with the assistant assessor of the assessment district in which he shall design to carry on such trade or occupation—first, his or their name or style; and in case of an association or partnership, the names of the several persons constituting such association or partnership and their place of residence; second, the trade or occupation for which a license is desired; third, the place where such trade or occupation is to be carried on; fourth, if a rectifier, the number of barrels he designs to rectify; if a peddler, whether he designs to travel on foot, or with one, two, or more horses; if an innkeeper, the yearly rental of the house and property to be occupied for said purpose, or, if not rented, the assistant assessor shall value the same. All of which facts shall be duly certified by such assistant assessor, both to the assessor and collector of the district, and thereupon, upon payment to the collector or deputy collector of the district the amount as hereinafter provided, such collector or deputy collector shall make out and deliver a license for such trade or occupation, which license shall continue in force for one year, at the place or premises described therein.

Sec. 59. *And be it further enacted*, That if any person or persons shall exercise or carry on any trade or business hereinafter mentioned for the exercising or carrying on of which trade or business a license is required by this act, without taking out such license as is in that behalf required he, she, or they shall, for every offence, respectively, forfeit a penalty equal to three times the amount of the duty or sum of money imposed for such license, one moiety thereof to the use of the United States, the other moiety to the use of the person who, if a collector, shall first discover, and, if other than a collector, shall first give information of the fact whereby said forfeiture was incurred.

Sec. 60. *And be it further enacted*, That in every license to be taken out under or by authority of this act shall be contained and set forth the purpose, trade, or business for which such license is granted, and the true name and place of abode of the person or persons taking out the same; if for a rectifier, the quantity of spirits authorized to be rectified; if by a peddler, whether authorized to travel on foot, or with one, or two, or more horses, the time for which such license is to run, and the true date or time of granting such license, and (except in the case of auctioneers and peddlers) the place at which the trade or business for which such license is granted shall be carried on; *Provided*, That a license granted under this act shall not authorize the person or persons, association or corporation mentioned therein, to exercise or carry on the trade or business specified in such license in any other place than that mentioned therein, but nothing herein contained shall prohibit the storage of goods, wares, or merchandise in other places than the place of business.

Sec. 61. *And be it further enacted*, That in every case where more than one of the pursuits, employments, or occupation, hereinafter described, shall be pursued or carried on in the same place by the same person at the same time, except as therein mentioned, license must be taken out for each according to the rates severally prescribed.

Sec. 62. *And be it further enacted*, That no auctioneer shall be authorized by virtue of his license as such auctioneer to sell any goods or other property at private sale; and if any such person shall sell any such goods or commodities, as aforesaid, otherwise than by auction, without having taken out such license as aforesaid for that purpose, he or she shall be subject and liable to the penalty in that behalf imposed upon persons dealing in or retailing, trading, or selling any such goods or commodities without license, notwithstanding any license to him or her before granted, as aforesaid, for the purpose of exercising or carrying on the trade or business of an auctioneer, or selling any goods chattels, lands, tenements, or hereditaments by auction, anything herein contained to the contrary notwithstanding: *Provided, always*, That where such goods or commodities as aforesaid are the property of any person or persons duly licensed to deal in or retail, or trade in, or sell the same, such person or persons having made lawful entry of his, her, or their house or premises for such purpose, it shall and may be lawful for any person exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, hereditaments, by auction as aforesaid, being duly licensed for that purpose, to sell such goods or commodities as aforesaid, at auction, for and on behalf of such person or persons, and upon his, her, or their entered house or premises, without taking out a separate license for such sale. The provisions of this section shall not apply to judicial or executive officers making auction sales by virtue of any judgment or decree of any court, nor public sales made by executors and administrators.

Sec. 63. *And be it further enacted*, That upon the death of any person or persons licensed under or by virtue of this act, or upon the removal of any such person or persons from the house or premises at which he, she, or they were authorized by such license to exercise or carry on the trade or business mentioned in such license, it shall and may be lawful for the person or persons authorized to grant licenses to authorize and empower, by indorsement on such license, or otherwise, as the Commissioner of Internal Revenue shall direct, the executors or administrators, or the wife or child of such deceased person, or the assignee or assigns of such person or persons so removing as aforesaid, who shall be possessed of and occupy the house or premises before used for such purpose as aforesaid, in like manner to exercise or carry on the same trade or business mentioned in such license, in or upon the same house or premises at which such person or persons as aforesaid deceased, or removing as before mentioned, by virtue of such license to him, her, or them, in that behalf granted, before exercised or carried on such trade or business for or during the residue of the term for which such license was originally granted, without taking out any fresh license or payment of any additional duty, or any fee therefor for the residue of such term, and until expiration thereof: *Provided, always*, That a freshentry of the premises at which such trade or business shall continue to be so exercised or carried on as aforesaid shall thereupon be made by and in the name or names of the person or persons to whom such authority as aforesaid shall be granted.

Sec. 64. *And be it further enacted*, That on and after the first day of August eighteen hundred and sixty-two, for each license granted the sum herewith stated shall be respectively and annually paid. Any number of persons carrying on such business in copartnership may transact such business at such place under such license, and not otherwise.

1. Bankers shall pay one hundred dollars for each license. Every person shall be deemed a banker within the meaning of this act who keeps a place of business where credits are open in favor of any person, firm, or corporation, by the deposite or collection of money or currency, and the same, or any part thereof, shall be paid out or remitted upon the draft, check, or order of such creditor, but not to include incorporated banks legally authorized to issue notes as circulation, nor agents for the sale of merchandise for account of producers or manufacturers.

2. Auctioneers shall pay twenty dollars for each license. Every person shall be deemed an auctioneer within the meaning of this act whose occupation it is to offer property for sale to the highest or best bidder.

3. Wholesale dealers in liquors of any and every description, including distilled spirits, fermented liquors, and wines of all kinds, shall pay one hundred dollars for each license. Every person, other than the distiller, or brewer, who shall sell or offer for sale any such liquors or wines in quantities of more than three gallons at one time, to the same purchaser, shall be regarded as a wholesale dealer in liquors within the meaning of this act.

4. Retail dealers in liquors, including distilled spirits, fermented liquors, and wines of every description, shall pay twenty dollars for each license. Every person who shall sell, or offer for sale, such liquors in less quantities than three gallons at one time, to the same purchaser, shall be regarded as a retail dealer in liquors under this act. But this shall not authorize any spirits, liquors, wines or malt liquors to be drank on the premises.

5. Retail dealers shall pay ten dollars for each license. Every person whose business or occupation is to sell or offer to sell groceries, or any goods, wares, or merchandise, of foreign or domestic production, in less quantities than a whole original piece or package at one time, to the same person (not including wines, spirituous or malt liquors, but not excluding drugs, medicines, cigars, snuff, or tobacco,) shall be regarded as a retail dealer under this act.

6. Wholesale dealers shall pay fifty dollars for each license. Every person whose business or occupation is to sell, or offer to sell, groceries, or any goods, wares, or merchandise of foreign or domestic production, by one or more original package or piece at one time, to the same purchaser, not including wines, spirituous or malt liquors, shall be deemed a wholesale dealer under this act; but, having taken out a license as a wholesale dealer, such person may also sell, as aforesaid, as a retailer.

7. Pawnbrokers shall pay fifty dollars for each license. Every person whose business or occupation is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchandise, or any kind of personal property whatever, for the payment or security, of money lent thereon, shall be deemed a pawnbroker under this act.

8. Rectifiers shall pay twenty-five dollars for each license to rectify any quantity of spirituous liquors, not exceeding five hundred barrels or casks, containing not more than forty gallons to each barrel or cask of liquor so rectified; and twenty-five dollars additional for each additional five hundred such barrels, or any fractional part thereof. Every person who rectifies, purifies, or refines spirituous liquors or wines by any process, or mixes distilled spirits, whiskey, brandy, gin or wine, with any other materials for sale under the name of whiskey, rum, brandy, gin, wine, or any other name or names, shall be regarded as a rectifier under this act.

9. Distillers shall pay fifty dollars for each license, and every person or copartnership who distills or manufactures spirituous liquors for sale shall be deemed a distiller under this act: *Provided*, That any person or copartnership distilling or manufacturing less than three hundred barrels per year shall pay twenty five dollars for a license: *And provided further*, That no license shall be required for any still, stills, or other apparatus used by druggests and chemists for the recovery of alcohol for pharmaceutical and chemical purposes which has been used in those processes: *And provided further*, That distillers of apples and peaches, distilling or manufacturing less than one hundred and fifty barrels per year from the same, shall pay twelve and one half dollars for a license for that purpose, and for a greater quantity as other distillers.

10. Brewers shall pay fifty dollars for each license. Every person who manufactures fermented liquors of any name or description, for sale, for malt, wholly or in part, shall be deemed a brewer under this act: *Provided*, That any person who manufactures less than five hundred barrels per year shall pay the sum of twenty-five dollars for a license.

11. Hotels, inns, and taverns shall be classified and rated according to the yearly rental, or, if not rented, according to the estimated yearly rental of the house and property intended to be occupied for said purposes, as follows to wit: All cases where the rent or the valuation of the yearly rental of said house and property shall be ten thousand dollars, or more, shall constitute the first class, and shall pay two hundred dollars on each license; where the rent or valuation of the yearly rental shall be five thousand dollars and less than one thousand dollars, the second class, and shall pay one hundred dollars for each license; where the rent or the valuation of the yearly rental shall be twenty-five hundred dollars and less than five thousand dollars, the third class, and shall pay seventy-five dollars for each license; where the rent or the valuation of the yearly rental shall be one thousand dollars and less than twenty-five hundred dollars, the fourth class, and shall pay fifty dollars for each license; where the rent or the valuation of the yearly rental shall be five hundred dollars and less than one thousand dollars, the fifth class, and shall pay twenty-five dollars for each license; where the rent or the valuation of the yearly rental shall be three hundred dollars and less than five hundred dollars, the sixth class, and shall pay fifteen dollars for each license; where the rent or the valuation of the yearly rental shall be one hundred dollars, the seventh class, and shall pay ten dollars for each license; where the rent or the valuation of the yearly rental shall be less than one hundred dollars, the eighth class, shall pay five dollars for each license. Every place where food and lodging are provided for and furnished to travellers and sojourners, in view of payment therefor, shall be regarded as a hotel, inn, or tavern under this act. All steamers and vessels upon waters of the United States, on board of which passengers or travellers are provided with food or lodging, shall be required to take out a license of the fifth class, as aforesaid, under this act. The rental or estimated rental shall be fixed and established by the assessor of the proper district at its proper value, but at not less than the actual rent agreed on by the parties: *Provided*, That if there be any fraud or collusion in the return of actual rent to the assessor, there shall be a penalty equal to double the amount of licenses required by this section, to be collected as other penalties under this act are collected.

12. Eating-houses shall pay ten dollars for each license. Every place where food or refreshments of any kind are provided for casual visitors and sold for consumption therein, shall be regarded as an eating-house under this act. But the keeper of any eating-house having taken out a license therefor shall not be required to take out a license as a confectioner, anything in this act contrary notwithstanding.

13. Brokers shall pay fifty dollars for each license. Any person whose business is to purchase or sell stocks, coined money, bank notes, or other securities for themselves or others, or who deals in exchanges relating to money, shall be regarded a broker under this act.

14. Commercial brokers shall pay fifty dollars for each license. Any person or firm, except one holding a license as wholesale dealer or banker, whose business it is, as the agent of others, to purchase or sell goods, or seek orders therefor, in original or unbroken packages or produce, or to manage business matters for the owners of vessels, or for the shippers or consignors of freight carried by vessels, or whose business it is to purchase, rent, or sell real estate for others, shall be regarded a commercial broker under this act.

15. Land warrant brokers shall pay twenty-five dollars for each license. Any person shall be regarded as a land warrant broker within the meaning of this act who makes a business of buying and selling land warrants, and of furnishing them to settlers or other persons under contracts to have lieus upon the land procured by means of them according to the value agreed on for the warrants at the time they are furnished.

16. Tobacconists shall pay ten dollars for each license. Any person whose business it is to sell, at retail, cigars, snuff, or tobacco in any form, shall be regarded a tobacconist under this act. But wholesale and retail dealers, and keepers of hotels, inns, taverns, having taken out a license therefor, shall not be required to take out a license as tobacconists, any thing in this act to the contrary notwithstanding.

17. Theatres shall pay one hundred dollars for each license. Every edifice erected for the purpose of dramatic or operatic representations, plays, or performances, and not including halls rented or used occasionally for concerts or theatrical representations, shall be regarded as a theatre under this act.

18. Circuses shall pay fifty dollars for each license. Every building, tent, space, or area where feats of horsemanship or acrobatic sports are exhibited, shall be regarded as a circus under this act.

19. Jugglers shall pay for each license twenty dollars. Every person who performs by slight of hand shall be regarded as a juggler under this act. The proprietors or agents of all other public exhibitions or shows for money, not enumerated in this section, shall pay for each license ten dollars; *Provided*, That no license procured in one State shall be held to authorize exhibitions in another State, and but one license shall be required under this act to authorize exhibitions within any one State.

20. Bowling alleys and billiard rooms shall pay according to the number of alleys or tables belonging to or used in the building or place to be licensed. When not exceeding one alley or table, five dollars for each license; and when exceeding one alley or table, five dollars for each additional alley or table. Every place or building where bowls are thrown or billiards played, and open to the public with or without price, shall be regarded as a bowling-alley or billiard-room, respectively under this act.

21. Confectioners shall pay ten dollars for each license. Every person who sells at retail confectionery, sweetmeats, comfits, or other confects, in any building, shall be regarded as a confectioner under this act. But wholesale and retail dealers having taken out a license therefor, shall not be required to take out a license as confectioner, any thing in this act to the contrary notwithstanding.

22. Horse dealers shall pay for each license the sum of ten dollars. Any person whose business it is to buy and sell horses or mules shall be regarded a horse dealer under this act: *Provided*, That if such horse dealer shall have taken out a license as a livery stable keeper, no new license shall be required.

23. Livery stable keepers shall pay ten dollars for each license. Any person whose occupation or business is to keep horses for hire or to let shall be regarded as a livery stable keepers under this act.

24. Cattle brokers shall pay for each license the sum of ten dollars. Any person whose business it is to buy and sell and deal in cattle, hogs, or sheep, shall be considered as cattle brokers.

25. Tallow-chandlers and soap-makers shall pay for each license the sum of ten dollars. Any person whose business it is to make or manufacture candles or soap shall be regarded a tallow-chandler and soap-maker under this act.

26. Coal-oil distillers shall pay for each license the sum of fifty dollars. Any person who shall refine, produce, or distill crude petroleum or rock oil, or crude coal oil, or crude oil made of asphaltum, shale, peat, or other bituminous substances, shall be regarded a coal oil distiller under this act.

27. Peddlers shall be classified and rated as follows, to wit: when travelling with more than two horses, the first class, shall pay twenty dollars for each license; when travelling with two horses, the second class, shall pay fifteen dollars for each license; when travelling with one horse, the third class, shall pay ten dollars for each license; when travelling on foot, the fourth class, and shall pay five dollars for each license. Any person, except persons peddling newspapers, bibles, or religious tracts, who sells or offers to sell, at retail, goods, wares, or other commodities, travelling from place to place, in the street, or through different parts of the country, shall be regarded a peddler under this act: *Provided*, That any peddler who sells, or offers to sell, dry goods, foreign and domestic, by one or more original packages or pieces, at one time, to the same person or persons, as aforesaid, shall pay fifty dollars for each license. And any person who peddles jewelry shall pay twenty-five dollars for each license: *Provided*, That manufacturers and producers of agricultural tools and implements, garden seeds, stoves, and hollow ware, brooms, wooden ware, and powder, delivering and selling at wholesale any of said articles by themselves or their authorized agent at places other than the place of manufacture, shall not be required, for any sale thus made, to take any additional license therefor.

28. Apothecaries shall pay ten dollars for each license. Every person who keeps a shop or building where medicines are compounded or prepared according to prescriptions of physicians, and sold, shall be regarded an apothecary under this act. But wholesale and retail dealers, who have taken out a license therefor, shall not be required to take out a license as apothecary, any thing in this act to the contrary notwithstanding.

29. Manufacturers shall pay ten dollars for each license. Any person or persons, firms, companies, or corporations, who shall manufacture by hand or machinery, and offer for sale, any goods, wares, or merchandise, exceeding annually the sum of one thousand dollars, shall be regarded a manufacturer under this act.

30. Photographers shall pay ten dollars for each license when the receipts do not exceed five hundred dollars; when over five hundred dollars, and under one thousand dollars, fifteen dollars; when over one thousand dollars, twenty-five dollars. Any person or persons who make for sale, photographs, ambrotypes, daguerreotypes, or pictures on glass, metal, or paper, by the action of light, shall be regarded a photographer under this act.

31. Lawyers shall pay ten dollars for each license. Every person whose business it is, for fee or reward, to prosecute or defend causes in any court of record or other judicial tribunal of the United States or of any of the States, or give advice in relation to causes or matters pending therein shall be deemed to be a lawyer within the meaning of this act.

32. Physicians, surgeons, and dentists shall pay ten dollars for each license. Every person (except apothecaries) whose business it is, for fee and reward, to prescribe remedies or perform surgical operations for the cure of any bodily disease or ailing, shall be deemed a physician, surgeon, or dentist, as the case may be, within the meaning of this act.

33. Claim agents and agents for procuring patents shall pay ten dollars for each license. Every person whose business it is to prosecute claims in any of the Executive Departments of the Federal Government, or procure patents, shall be deemed a claim or patent agent, as the case may be, under this act.

Sec. 65. *And be it further enacted*, That where the annual gross receipts or sales of any apothecaries, confectioners, eating-houses, tobacconists, or retail dealers, shall not exceed the sum of one thousand dollars, such apothecaries, confectioners, eating-houses, and retail dealers shall not be required to take out or pay for license; any thing in this act to the contrary notwithstanding; the amount or estimated amount of such annual sales to be ascertained or estimated in such manner as the Commissioner of Internal Revenue shall prescribe, and so of all other annual sales or receipts, where the rate of the license is graduated by the amount of sales or receipts.

Sec. 66. *And be it further enacted*, That nothing contained in the preceding sections of this act, lying duties on licenses, shall be construed to require a license for the sale of goods, wares, and merchandise made or produced and sold by the manufacturer or producer at the manufactory or place where the same is made or produced; to vintners who sell, at the place where the same is made, wine of their own growth; nor to apothecaries, as to wines or spirituous liquors which they use exclusively in the preparation or making up of medicines for sick, lame, or diseased persons; nor shall the provisions of paragraph number twenty-seven extend to physicians who keep on hand medicines solely for the purpose of making up their own prescriptions for their own patients.

Sec. 67. *And be it further enacted*, That no license hereinbefore provided for, if granted, shall be construed to authorize the commencement, or continuation of any trade, business, occupation, or employment therein mentioned, within any State or Territory of the United States in which it is or shall be specially prohibited by the laws thereof, or in violation of the laws of any State or Territory: *Provided*, Nothing in this act shall be held or construed so as to prevent the several States, within the limits thereof, from placing a duty, tax, or license, for State purposes, on any business matter or thing on which a duty, tax, or license is required to be paid by this act.

MANUFACTURES, ARTICLES, AND PRODUCTS.

Specific and ad valorem duties.

Sec. 68. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, every individual, partnership, firm, association, or corporation, (and any word or words in this act indicating or referring to person or persons shall be taken to mean and include partnerships, firms, associations, or corporations, when not otherwise designated or manifestly incompatible with the intent thereof,) shall comply with the following requirements, that is to say:

First. Before commencing, or if already commenced, before continuing, any such manufacture for which he, she, or they may be liable to be assessed, under the provisions of this act, and which shall not be differently provided for elsewhere, within thirty days after the date when this act shall take effect, he, she, or they shall furnish to the assistant assessor a statement, subscribed and sworn to, or affirmed setting forth the place where the manufacture is to be carried on, name of the manufactured article, the proposed market for the same, whether foreign or domestic, and generally the kind and quality manufactured or proposed to be manufactured.

Second. He shall within ten days after the first day of each and every month, after the day on which this act takes effect, as hereinbefore mentioned, or on or before a day prescribed by the Commissioner of Internal Revenue, make return of the products and sales or delivery of such manufacture in form and detail as may be required, from time to time, by the Commissioner of Internal Revenue.

Third. All such returns, statements, descriptions, memoranda, oaths and affirmations, shall be in form, scope, and detail as may be prescribed, from time to time, by the Commissioner of Internal Revenue.

Sec. 69. *And be it further enacted*, That upon the amounts, quantities, and values of produce, goods, wares, merchandise, and articles manufactured and sold, or delivered, hereinafter, enumerated, the manufacturer thereof, whether manufactured for himself or for others, shall pay to the collector of internal revenue within his district, monthly, or on or before a day to be prescribed by the Commissioner of Internal Revenue, the duties on such manufactures: *Provided*, That when thread is manufactured and sold or delivered, exclusively for knitted fabrics, or for weaving or spooling, as provided for in the seventy-fifth section of this act, the duties shall be assessed on the articles finished and prepared for use or consumption to the party so finishing or preparing the same, and any party so finishing or preparing any cloth or other fabrics of cotton, wool, or other materials, whether imported or otherwise, shall be considered the manufacturer thereof for the purposes of this act; and for neglect to pay such duties within ten days after demand, either personal or written, left at his, her, or their house or place of business, or manufactory, the amount of duties may be levied upon the real and personal property of any such manufacturer. And such duties, and whatever shall be the expenses of levy, shall be a lien from the day prescribed by the Commissioner for their payment aforesaid, in favor of the United States upon the said real and personal property of such manufacturer, and such lien may be enforced by distraint, as provided in the general provisions of this act: *And provided further*, That in all cases of goods manufactured in whole or in part, upon commission; or where the material is furnished by one party and manufactured by another, if the manufacturer shall be required to pay under this act the tax hereby imposed, such person or persons so paying the same shall be entitled to collect the amount thereof of the owner or owners, and shall have a lien for the amount thus paid upon the manufactured goods: *And provided, further*, That the taxes on all articles manufactured and sold, in pursuance of contracts boni fide made before the passage of this act, shall be paid by the purchasers thereof, under regulations to be established by the Commissioner of Internal Revenue.

Sec. 70. *And be it further enacted*, That, for neglect or refusal to pay the duties provided by this act on manufactured articles as aforesaid, the goods, wares, and merchandise manufactured and unsold by such manufacturer, shall be forfeited to the United States, and may be sold or disposed of for the benefit of the same, in manner as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury. In such case the collector or deputy collector may take possession of said articles, and may maintain such possession in the premises and buildings where they may have been manufactured, or deposited, or may be. He shall summon, giving notice of not less than two nor more than ten days, the parties in possession of said goods, enjoining them to appear before the assessor, or assistant assessor, at a day and hour in such summons fixed, then and there to show cause, if any there be, why, for such neglect or refusal, such articles should no be declared forfeited to the United States. Such persons or parties interested shall be deemed to be the manufacturers of the same, if the articles shall be at the time of taking such possession upon the premises where manufactured; if they shall at such time have been removed from the place of manufacture, the parties interested shall be deemed to be the person in whose custody or possession the articles shall then be. Such summons shall be served upon such parties in person, or by leaving a copy thereof at the place of abode or business of the party to whom the same may be directed. In case no such party or place can be found, which fact shall be determined by the collector's return on the summons, such notice, in the nature of a summons, 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 duties shall not have been paid, and the assessor or assistant assessor shall adjudge the summons and notice, service and return of the same, to be sufficient, the said articles shall be declared forfeit, and shall be sold, disposed of, or turned over to the use of any department of the Government, as may be directed by the Secretary of the Treasury, who may require of any officer of the Government into whose possession the same may be turned over the proper voucher therefor: *Provided*, That the proceeds of the sale of said articles, if any there be after deducting the duties thereon, together with the expenses of summons, advertising, and sale, or the excess of the value of said articles, after deducting the duties and expenses accrued thereon when turned over to the use of any Department of the Government, shall be refunded and paid over to the manufacturer, or to the person in whose custody or possession the articles were when seized. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may review any such case of forfeiture, and do justice in the premises. If the forfeiture shall have been wrongly declared, and sale made, the Secretary is hereby authorized, in case the specific articles cannot be restored to the party aggrieved in as good order and condition as when seized, to make up to such party in money his loss and damage from the contingent fund of his Department. Immediate return of seizures so forfeited shall be made to the Commissioner of Internal Revenue by the collector or deputy collector who shall make any such seizure. Articles which the collector may adjudge perishable may be sold or disposed of before declaration of forfeiture. Said sale shall be made at public auction, and notice thereof shall be given in the same manner as is provided in this section in case of forfeiture.

Sec. 71. *And be it further enacted*, That any violation of, or refusal to comply with, the provisions of the sixty-eighth section of this act, shall be good cause for seizure and forfeiture, substantially in manner as detailed in the section next preceding this, of all manufactured articles liable to be assessed under the provisions of this act, and not otherwise provided for; and such violation or refusal to comply shall further make any party so violating or refusing to comply liable to a fine of five hundred dollars, to be recovered in manner and form as provided in this act.

Sec. 72. *And be it further enacted*, That in case of the manufacture and sale or delivery of any goods, wares, merchandise, or articles as hereinafter mentioned, without compliance on the part of the party manufacturing the same with all or any of the requirements and regulations prescribed in this act in relation thereto, the assistant assessor may, upon information as he may have, assume and estimate the amount and value of such manufactures, and upon such assumed amount assess the duties, and said duties shall be collected in like manner as in case the provisions of this act in relation thereto had been complied with, and to such articles all the foregoing provisions for liens, fines, penalties and forfeitures, shall in like manner apply.

Sec. 73. *And be it further enacted*, That all goods, wares, and merchandise, or articles manufactured or made by any person or persons not for sale, but for his, her, or their own use or consumption, and all goods, wares, and merchandise, or articles manufactured or made and sold, except spirituous and malt liquors, manufactured tobacco, where the annual product shall not exceed the sum of six hundred dollars, shall be and are hereby exempt from duty: *Provided*, That this shall not apply to any business or transaction where one party furnishes the materials, or any part thereof, and employs another party to manufacture, make, or finish the goods, wares, and merchandise or articles, paying or promising to pay therefor, and receiving the goods, wares, and merchandise or articles.

[ACT TO BE CONTINUED.]

COMMERCIAL RECORD.

PITTSBURGH MARKETS.

[Reported specially for the Pittsburgh Gazette.]

MONDAY, July 28.—The only new feauture to notice in the general market is, an improved demand for Flour, while prices have, as yet, undergone no perceptible change. Groceries continue in good inquiry and rates are steady and fully maintained. There is but little doing in provisions, saw an advance on Sugar Cured Hams. Grain remains quiet and unchanged. Crude Oil, in consequence of the light supply in market, has still further advanced.

FLOUR—There is an improved demand for Flour, which is principally for shipment to the Eastern markets. In prices, however, we have no change to notice. Sale of 400 bbls Extra Family from wharf at $5,10; 400 do do from store, at $5 50; 200 do do at $5,12; 50 do do at $5@5,10; and 40 do do at $4,50@5,10. Extra is nominal at $4,40@4,50.

GROCERIES—Sugar is firm and in fair demand, with a sale of 25 hhds Cuba at 9¼@9¾c; and 30 do New Orleans at 10¼c. Coffee is steady with sales of 50 bgs prime, city trade, at 22c, and 15 do do to country at 23½@24. Molasses quiet, with a sale of 18 bbls new cr