THE WAR REVENUE BILL

Where Uncle Sam's Fighting Money Is Raised.

THINGS SUBJECT TO STAMP TAX.

The Money to Be Levied on Boor, To co, Flour, Telephone Messages, Tele grams, Railroad Tickets, Medicines, Oil and Sugar-The Bond and Seignlorage

An Act to Provide Ways and Means to Meet War Expenditures and For Other

Be it enacted by the senate and house of entatives of the United States of America in congress assembled, That there shall be paid, in lieu of the tax of \$1 now imposed by law, a tax of \$2 on all beer, lager beer, ale, porter and other similar fermented liquors, brewed or manufactured and sold or stored in warehouse, or removed for consumption or sale within the United States, by whatever name such liquors may be called, for every barrel containing not more than 31 gallons, and at a like rate for any other quantity or for the fractional parts of a barrel authorized and defined by law. And section 3889 of the revised statutes is hereby amended accordingly, provided, that a discount of 734 per centum shall be allowed upon all by collectors to brewers of the stamps provided for the payment of said tax.

Special Taxes.

Sec. 2. That from and after July 1, 1898, special taxes shall be and hereby are imposed annually as follows-that is to

1. Bankers using or employing a capital not exceeding the sum of \$25,000 shall pay \$50. When using or employing a capiexceeding \$25,000, for every additional \$1,000 in excess of \$25,000, \$2, and in estimating capital surplus shall be included. The amount of such annual tax shall in all cases be computed on the basis of the capital and surplus for the preceding fiscal vear. Any savings bank having no capital stock and whose business is confined to receiving deposits and loaning or investing the same for the benefit of its de positors, and which does no other business of banking, shall not be subject to this

2. Brokers shall pay \$50. Every person firm or company whose business it is to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes or other se curities for themselves or others shall be regarded as a broker, provided that any person having paid the special tax as a banker shall not be required to pay the special tax as a broker.

Pawnbrokers shall pay \$20.

Commercial brokers shall pay \$20. Custom house brokers shall pay \$10. 6. Proprietors of theaters, museums and concert halls in cities having more than

25,000 population as shown by the last preceding United States census shall pay 7. The proprietor or proprietors of circuses shall pay \$100. Proprietors or agents of all other

public exhibitions or shows for money

shall pay \$10, and but one special tax shall

be required for exhibitions within any one state, territory or the District of Columbia. 9. Proprietors of bowling alleys and hilliard rooms shall pay \$5 for each alley

Tobacco, Cigars, Cigarettes and Snuff.

Sec. 8. That there shall, in lieu of the tax now imposed by law, be levied and collected a tax of 12 cents per pound upon somet specif, however,

eignrettes which must be managethed soland sold or removed for consumption or sale there shall be levied and collected the sale there shall be levied and collected the sale there is a busicover mentioned in selafollowing taxes, to be paid by the manuinct: rer thereof-namely, a tax of \$3.60 per thousand on cigars of all descriptions innee of tobacco or any substitute therefor and weighing more than three pounds per thousand, and of \$1 per thousand on cigars made of tobacco or any substitute therefor and weighing not more than three pounds per thousand, and a tax of \$3.60 per thousand on cigarettes made of tobacco or any substitute therefor and weighing more than three pounds per thousand, and \$1.50 cents per thousand or cigarettes made of tobacco or any substitute therefor and weighing not more than three pounds per thousand. The law also provides for smaller packages and tobaco removed from the factory or custom house before the passage of this act bearing tax stamps must pay a tax equal to one-half the difference between the tax already paid and the tax levied in this act upor such articles.

Sec. 4. That from and after July 1 1898, special taxes on tobacco dealers and manufacturers shall be and hereby are imposed annually as follows, the amount of such annual taxes to be computed in al cases on the basis of the annual sales for the preceding fiscal year: Dealers in leaf tobacco whose annual sales do not exceed 50,000 pounds shall each pay \$6. Dealers in leaf tobacco whose annual sales excee 50,000 and do not exceed 100,000 pounds shall pay \$12 and if their annual sales excecd 109,000 pounds shall pay \$24. Deal Fis in tobacco whose annual sales exceed 50,000 pounds shall each pay \$12. Manufacturers of tobseco whose annual sales do not exceed 50,000 pounds shall each pay Manufacturers of tobacco whose ar rual rales exceed 50,000 and do not exceed 100,000 pounds shall each pay \$12. Manmacturers of tobacco whose annual soles exceed 103,000 pounds shall each pay \$24. Prant charge of cigars whose annual sales do not exceed 100,000 cigars shall each pay \$6. Magnifacturers of cigars whose cannual sales exceed 100,000 and do not exceed 200,000 cigars shall each pay \$12. Manufacturers of cigars whose an nual sales exceed 200,000 cigars shall each

And every person who carries on an business or occupation for which specia taxes are imposed by this act, without having paid the special tax herein provided, shall, besides being liable to the pay ment of such special tax, be deemed guilty of a misd-meanor and upon conviction thereof shall pay a fine of not more than \$500 or be imprisoned not more than six months, or both, at the discretion of the

Sec. 5. Until appropriate stamps are prepared and furnished the stamps heretofore used to denote the payment of the internal revenue tax on fermented liquors, tobacco, snuff, cigars and cigarettes may be stamped or imprinted with a suitable device to denote the new rate of tax. And any person having possession of unaffice stamps heretofore issued for the payment stamps heretofore issued for the stamps heretofore issued for the collector of the florist the same to the sollector of the florist who same to the sollector of the price paid for the stamps of the price paid for the paid for the

in lieu thereof new or imprinted s

Sec. 6. That on and after the first day of July, 1898, there shall be levied, collected and paid, for and in respect of the several bonds, debentures or certificates of stock and of indebtedness and other documents, instruments, matters and things mentioned and described in schedule A of this art or for or in respect of the value. this act, or for or in respect of the vellum, parchment or paper upon which such instruments, matters or things, or any of them, shall be written or printed by any person or persons, or party who shall make, sign or issue the same, or for whose use or benefit the same shall be made, signed or issued, the several taxes or sums of money set down in figures against the same respectively or otherwise specified or set forth in the said schedule.

And there shall also be levied, collected and paid, for and in respect to the medicines, preparations, matters and things mentioned and described in schedule B of this act, manufactured, sold or removed for sale, the several taxes or sums of money set down in words or figures against the same respectively or otherwise specified or set forth in schedule B of this

Sec. 7. That if any person or persons shall make, sign or issue, or cause to be made, signed or issued, any instrument, document or paper of any kind or description whatsoever, without the same being duly stamped for denoting the tax hereby imposed thereon or without having thereupon an adhesive stamp to denote said tax, such person or persons shall be deemed guilty of a misdemeanor and upon conviction thereof shall pay a fine of not more than \$100, at the discretion of the court. and such instrument, document or paper, as aforesaid, shall not be competent evi dence in any court.

Section 8 provides penalties for forgery and counterfeiting and the use of washed stamps, etc. Upon conviction the culprit shall pay a fine of not less than \$50 nor more than \$500 or be imprisoned not more than six months, or both, at the discretion of the court, provided that any proprietor or proprietors of proprietary articles, or articles subject to stamp duty under schedule B of this act, shall have the privilege of furnishing, without expense to the United States, his or their own dies or designs for stamps to be used thereon, to be retained in the possession of the commis-sioner of internal revenue, for his or their separate use, which shall not be duplicated.

to any other person. Sec. 10. That if any person or persons shall make, sign or issue, or cause to be made, signed or issued, or shall accept or pay, or cause to be accepted or paid, with design to evade the payment of any stamp tax, any bill of exchange, draft or order or promissory note for the payment of money, liable to any of the taxes imposed by this act, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the tax hereby charged there on, he, she or they shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine not exceeding \$200, at the discretion of the court.

Bills of Exchange.

Sec. 11. That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States. shall, before paying or accepting the same, place thereupon a stamp, indicating the tax upon the same, as the law requires for inland bills of exchange or promissory notes, and no bill of exchange shall be paid or negotiated without such stamp. (Penalty a fine not exceeding \$100.)

Section 12 provides that in some country districts postmasters shall assist collectors the strong s to users.

I aus je er er ters wines of the table of a docuhe net without the same being duly stamped or having thereupon an adhesive stamp for denoting the tax charges thereon and canceled in the manner required by law, with intent to evade the provisions of this act, shall be deemed guirry of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding \$50, or by imprisonment not exceeding six months, or both, in the discretion of the court, and such instrument, document or paper not being stamped according to law. shall be deemed invalid and of no effect. (The remainder of the section provides for the remission of the penalty in cases of accident and mistake, etc.)

Sec. 14. That hereafter no instrument, paper or document required by law to be stamped, which has been signed or issued without being duly stamped, or with a deficient stamp, nor any copy thereof, shall be recorded or admitted or used as evidence in any court until a legal stamp or stamps, denoting the amount of tax, shall have been affixed thereto, as prescribed by law, provided that any bond, debenture. certificate of stock or certificate of indebt edness issued in any foreign country shall pay the same tax as is required by law on similar instruments when issued, sold or transferred in the United States, and the party to whom the same is issu whom it is sold or transferred shall, before selling or transferring the same, affix thereon the stamp or stamps indicating

the tax required. Sec. 15. That it shall not be lawful to record or register any instrument, paper or document required by law to be stamped unless a stamp or stamps of the proper amount shall have been affixed and canceled in the manner prescribed by law, and the record, registry or transfer of any such instruments upon which the proper stamp or stamps aforesaid shall not have bee and empeled, as aforesaid, shall not

be used in evidence. Sec. 16. That no instrument, paper of document required by law to be stamped shall be deemed or held invalid and of effect for the want of a particular kind or description of stamp designated for and denoting the tax charged on any such intrument, paper or document, provided a legal documentary stamp or stamps denoting a tax of equal amount shall have been

duly affixed and used thereon. Sec. 17. That all bonds, debentures or certificates of indebtedness issued by the afficers of the United States government, or by the officers of any state, county, town, municipal corporation or other cor-poration exercising the taxing power, shall be and hereby are exempt from the stamp taxes required by this act, provided that it is the intent hereby to exempt from the stamp taxes imposed by this act such stamp taxes imposed by this act such state, county, town or other municipal corporations in the exercise only of functions strictly belonging to them in the ordinary governmental, taxing or municipal capacity; provided further that stock and bonds issued by co-operative building and toen associations whose capital stock does not exceed \$10,000 and building and loan associations or companies that make loans only to their shareholders shall be exempt from the tax herein provided.

See 16. That on and after the first day of July, 1896, no telegraph company or its agent or employes shall transmit to any person any dispatch or message without an adhesive stamp, denoting the tax imposed by this sot, being affined to a copy thereof or having the same stamped thereupon, and in default thereof shall incur a sensity of \$10, provided that only one upon, and in default thereof shall incur a genalty of \$10, provided that only one stamp shall be required in each dispatch or message, whether sent through one or more companies; provided that the mes-sages or dispatches of the officers and em-ployees of any telegraph or telephone com-pany concerning the affairs and service of the company and like messages or dis-patches of the officials and employees of railroad companies sent over the wires on their respective railroads shall be exempt from this requirement; provided further that messages of officers and employees of the government on official business shall be exempt from the taxes herein imposed

upon telegraphic and telephonic messages. Sec. 19. That all the provisions of this act relating to dies, stamps, adhesive stamps and stamp taxes shall extend to and include (except where manifestly inapplicable) all the articles or objects enumerated in schedule B, subject to stamp taxes, and apply to the provisions in relation thereto.

Proprietary Medicines.

Sec. 20. That on and after the 1st day of July, 1898, any person, firm, company or corporation that shall make, prepare and sell or remove for consumption or sale drugs, medicines, preparations, compositions, articles or things, including perfumery and cosmetics, upon which a tax is imposed by this act, as provided for in schedule B, without affixing thereto an adhesive stamp or label denoting the tax before mentioned shall be deemed guilty of a misdemeaner and upon conviction thereof shall pay a fine of not more than \$500 or be imprisoned not more than six months, or both, at the discretion of the court, provided that no stamp tax shall be imposed upon any uncompounded medicinal drug or chemical nor upon any medicine sold to or for the use of any per son which may be mixed or compounded for said person according to the written recipe or prescription of any practicing physician or surgeon or which may be put up or compounded for said person by a druggist or pharmacist selling at retail

only. Sec. 21. That any manufacturer or mak er of any of the articles for sale mentioned in schedule B, after the same shall have been so made and the particulars herein-before required as to stamps have been complied with, or any other person who shall take off, remove or detach or cause or permit or suffer to be taken off or re-moved or detached, any stamp, or who shall use any stamp or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article respectively in respect of which any such offense shall be committed, be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not more than \$500 or be imprisoned not more than six months, or both, and every such article or com-modity as aforesaid shall also be forfeited.

Sec. 22. That any maker or manufac turer of any of the articles or commodities mentioned in schedule B as aforesaid or any other person who shall sell, send out, remove or deliver any article or commod ity manufactured as aforesaid before the tax thereon shall have been fully paid by affixing thereon the proper stamp, as in this act provided, or who shall hide or conceal or cause to be hidden or concealed, or who shall remove or sonvey away or deposit, or cause to be removed or conveyed away from or deposited in any place any such article or a track the tax chargeable that had thereof shall be deemed guilty of a la meanor and upon conviction thereof shall explion pay a fine of not more than \$500 or be fm-

both, at the discretion of the court, together with the forfeiture of any such article or commodity, provided that articles upon which stamp taxes are required by this may, when intended for exportation, be manufactured and sold or removed without having stamps affixed thereto, and without being charged with tax as afore said, and every manufacturer or maker of any article as aforesaid intended for exportation shall give such bonds and be subject to such rules and regulations to protect the revenue against fraud.

Section 23 provides that manufacturers must furnish monthly schedules concern ing their output and file them with the

collector. Sec. 24. That the stamp taxes prescribed in this act on the articles provided for in schedule B shall attach to all such articles and things sold or removed for sale on and after the said 1st day of July, 1898. Every person, except as otherwise provided in this act, who offers or exposes for sale any article or thing provided for in said schedule B whether the article so offered or exposed is of foreign manufacture and imported or of domestic manufacture, shall be deemed the manufacturer thereof and shall be sub ject to all the taxes, liabilities and penalties imposed by law for the sale of articles without the use of the proper stamp denot ing the tax paid thereon, and all such ar ticles of foreign manufacture shall, in ad-dition to the import duty imposed on the same, be subject to the stamp tax proscribed in this act; provided further internal revenue stamps required by exist ing law on imported merchandise shall be affixed thereto and cancelled at the expense of the owner or importer before the with-drawal of such merchandise for consump-

tion. Section 25 provides for the prepara of the stamps, etc.

Schedule A-Stamp Taxes. Bonds, debentures or certificates of in debtedness issued after the 1st day of July 1898, by any association, company or cor poration, on each \$100 of face value or raction thereof, 5 cents, and on each orig inal issue, whether on organization or re organization, of certificates of stock by any such association, company or corporation on each \$100 of face value or fraction thereof, 5 cents, and on all sales or agre ment to sell or memoranda of sales or de liveries or transfers of shares or certificate of stock in any association, company as corporation, whether made upon or shown by the books of the association, company corporation, or by any assignment blank, or by any delivery, or by any paper or agreement or memorandum evidence of transfer or sale, whe evidence of transfer or sale, whether entitling the holder in any manner to the benefit of such stock, or to secure the future payment of money, or for the future transfer of any stock, on each \$100 of face value or fraction thereof, 5 cents, provided that in case of sale where the cyldence of transfer is shown only by the books of the company the stamp shall be placed from such books, and where the change of cover, ership is by transfer cyrtificate the stamp shall be placed upon the certificate, and in taxes of an agreement to sell or where the

of the sale and the matter or thing to which it refers. (Penalty, a fine of not less than \$500 nor more than \$1,000 or imprisonment not more than six months, or both.)

Upon each sale, agree agreement to sell any products or mer-chandise at any exchange or board of trade or other similar place, either for present or future delivery, for each \$100 of value of said sale or agreement of sale or agreement to sell, 1 cent, and for each additional \$100 or fractional part thereof in excess of \$100, 1 cent, provided that on every sale or agreement of sale or agreement to sell, as aforesaid, there shall be made and delivered by the seller to the buyer a bill, memorandum, agreement or other evidence of such sale, agreement of sale or agreement to sell, to which there shall be affixed a lawful stamp or stamps in value equal to the amount of the tax on such sale. every such bill, memorandum or other vidence of sale or agreement to sell shall show the date thereof, the name of the seller, the amount of the sale and the matter or thing to which it refers, and any person or persons liable to pay the tax as herein provided, or any one who acts in the matter as agent or broker for such person or persons, who shall make any such sale or agreement of sale, or agreement to sell, or who shall, in pursuance of any such sale, agreement or sale or agreement to sell, deliver any such products or merchandise without a bill, memorandum or other evidence thereof as herein required, or who shall deliver such bill, memorandum or other evidence of sale, or agreement to sell, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than \$500 nor more than \$1,000, or be imprisoned not more than six months, or both, at the discretion of the

Stamps or Checks, Drafts, Etc.

Bank check, draft or certificate of deposit not drawing interest or order for the payment of any sum of money drawn upon or issued by any bank, trust company or any person or persons, companies or corporations at sight or on demand, 2 cents. Bill of exchange (inland), draft, certificate of deposit drawing interest or order for the payment of any sum of money, otherwise than at sight or on demand, or any promissory note except bank notes issued for circulation, and for each renewal of the same, for a sum not exceeding \$100, 2 cents, and for each additional \$100 or fractional part thereof in excess of \$100, 2 cents, and from and after the 1st day of July, 1898, the provisions of this paragraph shall apply as well to original dome

rders issued by the government. Bill of exchange (foreign) or letter of credit (including orders by telegraph or otherwise for the payment of money issued by express or other companies or any per-son or persons), drawn in but payable out of the United States, shall pay for a sum not exceeding \$100, 4 cents, and for each \$100 or fractional part thereof in excess of \$100, 4 cents. If drawn in sets of two or more, for every bill of each set, where the sum made payable shall not exceed \$100, 9 cents, and for each \$100 or fractional part thereof in excess of \$100, 2 cents. Bills of lading or receipts (other than charter party) for any goods, merchandise or effects to be exported from a port or place in the United States to any foreign port or

place, 10 cents.

Express and freight—On each bill of lading a stamp of the value of 1 cent, proare a lill of lading shall be quired on bandles or packages of newspayers when inclosed in one general bundle at the time of shipment. (Penalty, \$50

Telephone Messages

Telephone messages-It shall be the duty of every person, firm or corporation owning or operating any telephone line or lines to make within the first 15 days of each month a sworn statement to the collector of internal revenue in each of their respective districts, stating the number of messages or conversations transmitted over their respective lines during the preceding month for which a charge of 15 cents or more was imposed, and for each of such messages or conversations the said person, firm or corporation shall pay a tax of 1 cent, provided that only one payment of said tax shall be required, notwithstanding the lines of one or more persons, firms corporations shall be used for the transmission of each of said messages or conversations.

Bond-For indemnifying any person or rsons, firm or corporation who shall have become bound or engaged as surety for the payment of any sum of money or for the due execution or performance of the duties of any office or position, and all other bonds of any description, except such as may be required in legal proc ings, not otherwise provided for in this

schedule, 50 cents. Certificate of profits or any certificate or memorandum showing an interest in the property or accumulations of any associa-tion, company or corporation and on all transfers thereof, on each \$100 of face value or fraction thereof, 2 cents. Any certificate of damage or otherwise and all other certificates or documents issued by any port warden, marine surveyor or other per son acting as such, 25 cents. Certificate of any description required by law not otherwise specified in this act, 10 cents.

Charter party-Contract or agreemen for the charter of any ship or vessel or steamer or any renewal or transfer thereof. if the registered tonnage of such ship does not exceed 300 tons, \$3; exceeding tons and not exceeding 600 tons, \$5; exceeding 600 tons, \$10. Contract—Broker's note or men

dum of sale not otherwise provided for in

this act, 10 cents. Conveyance—Deed, instrument or writ ing whereby any lands, tenements or other realty sold shall be granted, assigned, transferred or otherwise conveyed to or vested in the purchaser or purchasers when the consideration or value exceeds \$100 and does not exceed \$500, 50 cents, and for each additional \$500 or fractional part thereof in excess of \$500, 50 cents.

Dispatch, telegraphic—Any dispatch or message, 1 cent.

Entry of any goods, wares or n entry of any goods, werea or merchan-dise at any custom house either for con-sumption or warehousing, not exceeding \$100 in value, 25 cents; exceeding \$100 and not exceeding \$500 in value, 50 cents; exceeding \$500 in value, \$1; entry for the withdrawal of any goods or merchan-dise from oustoms bonded warehouse, 50

rance (Me)-Polley of insurance of other instrument, by whatever name the same shall be called, whereby any insurance shall hereafter be made upon any life or lives, for each \$100 or fractional part

ply to any fraternal benefic order conducted solely by thereof for the exclusive

Insurance (marine, inland, fire)-Each policy of insurance or other instrument by which insurance shall be made or renewed upon property of any description, whether against peril by sea or on inland waters or by fire or lightning or other peril, upon the amount or premium charged, one-half of 1 cent on each \$1 or fractional part thereof, provided that purely co-operative or mutual fire insurance companies carried on by the members thereof solely for the protection of their own property and not

Insurance (casualty, fidelity and guarantee)—Each policy of insurance or bond or obligation of the nature of indemnity for loss, damage or liability issued or excepted or renewed by any person associated. ecuted or renewed by any person, associa-tion, company or corporation transacting the business of accident, fidelity, employ er's liability, plate glass, steam boiler burglary, elevator, automatic sprinkler o other branch of insurance (except life marine, inland and fire insurance) and each bond, undertaking or recognizance conditioned for the performance of the du ties of any office or position or for the deing or not doing of anything therein speci fied or other obligation of the nature of in demnity, and each contract or obligation guaranteeing the validity or legality of bonds or other obligations issued by any state, county, municipal or other publi body or organization or guaranteeing title to real estate or mercantile credits executed or guaranteed by any fidelity, guarante or surety company upon the amount of premium charged, one-half of 1 cent of each \$1 or fractional part thereof.

Leases, Agreements, Etc.

Lease, agreement, memorandum or con tract for the hire, use or rent of any land tenement or portion thereof—If for a pe riod of time not exceeding one year, cents; if for a period of time exceeding ora year and not exceeding three years, 50 cents; if for a period exceeding three years, \$1.

Manifest for custom house entry o clearance of the cargo of any ship, vesse or steamer for a foreign port—If the regis tered tennage of such ship, vessel or steam er does not exceed 300 tons, \$1; exceeding 300 tons and not exceeding 600 tons, \$3 seding 600 tons, \$5.

Mortgage or pledge of lands, estate o property, tedl or personal, heritable or movable whatsoever; also any conveyance of any lands, estate or property whatso ever, in trust to be sold or otherwise con verted into money, which shall be intend ed only as security—on any of the foregoing exceeding \$1,000 and not exceeding \$1,500, 25 cents, and on each \$500 or fractional part thereof in excess of \$1,500, 23

Passage ticket by any vessel from a port in the United States to a foreign port, if costing not exceeding \$80, \$1; costing more than \$80 and not exceeding \$60, \$3; costing more than \$60, \$5.

Power of attorney or proxy for voting at any election for officers of any incorporated company or association, except re-ligious, charitable or literary societies or public cometeries, 10 cents. Power of at-torney to sell and convey real estate, or to rent or lease the same, to receive or collect rent, to sell or transf r any stock bonds, scrip or for the collection of any dividends or interest thereon, or to per form any and all other acts not hereinbe fore specified, 25 cents, provided that no stanto shall be required upon any papers no. sarry to be used for the collection of claims from the United States for penlost in the military or naval service.

Protest-Upon the protest of every pate bill of exchange, acceptance, check or draft or any marine protest, 25 cents.

Warehouse receipt for any goods, mer-chandise or property of any kind held on storage in any public or private warehouse or yard, except receipts for agricultural products deposited by the actual grower thereof in the regular course of trade for sale, 35 cents, provided that the stamp duties imposed by the foregoing schedule on manifests, bills of lading and passage tickets shall not apply to steamboats other vessels plying between ports of the United States and ports in British North America.

Medicinal proprietary articles and preparations—For and upon every packet, box, bottle, pot or vial or other inclosure containing any pills, powders, tincture troches or lozenges, strups, cordials, bit ters, anodynes, tonics, plasters, liniments salves, ointments, pastes, drops, waters except natural spring waters (and carbon ated natural spring waters), essenspirits, oils and all medicinal preparation or compositions whatsoever, made and sold or removed for sale, by any person or per ons whatever, wherein the person n ing or preparing the same has or claims to have any private formula, secret or occult art for the making or preparing the ame, or has or claims to have any exclusive right or title to the making or pre paring the same, as follows>

Where such packet, box, bottle, po vial or other inclosure, with its conte shall not exceed at the retail price of value the sum of 5 cents, one-eighth of cent; 10 cents, two-eighths of 1 cent; 1 three-eighths of 1 cent; 25 cents five-eighths of 1 cent; and for each addi tional 25 cents of retail price or value of fractional part thereof in excess of 25 cents five-eighths of 1 cent.

For and upon every packet, box, bottle pot, vial, or other inclosure containing ence, extract, toilet water, com ic, vaseline, petroleum, hair oil, pomade, hairdressing, hair restorative, hair dye, tooth wash, dentifrice, tooth paste, aro-matic cachous or any similar substance or matic cachous or any similar substance or article, where such packet, box, bottle pot, vial or other inclosure, with its con shall not exceed at the retail price or value the sum of 5 cents, one-eighth 1 cent; 10 cents, two-eighths of 1 cent; 16 cents, three-eighths of 1 cent; 25 cents, five-eighths of 1 cent; and for each additional 25 cents of retail price or value or fractional part thereof in excess of cents, five-eighths of I cent.

Chewing gum or substitutes therefor-For and upon each box, carton, jar or other package containing chewing gum of not more than \$1 of actual retail value, 4 cents; if exceeding \$1 of retail value, for each additional dollar or fractional part

each additional dollar or fractional part thereof, 4 cents.

Sparkling or other wines containing one pint or less, 1 cent; more than one pint, 2 cents. (The remainder of the section provides for the stamping of goods on hand on July-1 and for a relate on acti-eles that have already paid a revenue last,) Sec. 27. That, every passon, firm, cor-

And a true and accurate such associations, corporations, companies or persons to the collector of the district (Penalty, not less than \$1,000 and not exceding \$10,000 for each failure or refusi to make return.)

Sec. 28. That from and after the leday of July, 1898, a stamp tax of 1 cent shall be levied and collected on every seg sold in a palace or parlor car and on every berth sold in sleeping car, the stamp to be affixed to the ticket and paid by the con-

pany issuing the same. (Sections 29, 30 and 31 provide for an inheritance tax ranging from 75 cents tat per \$100 of bequest to lineal descendants to \$5 per hundred where the bequest gos to strangers in blood or corporation

Sec. 32. That the secretary of the treasury is authorized to borrow from time to time at a rate of interest not exceeding 3 per centum per annum such sum or sums a in his judgment, may be necessary to meet public expenditures, and to issue therefor certificates of indebtedness in such form a he may prescribe and in denominations \$50 or some multiple of that sum, and each certificate so issued shall be payable with the interest accrued thereon at such time not exceeding one year from the date of its issue, as the secretary of the treasury may prescribe, provided that the amount of such certificates outstanding shall at a time exceed \$100,000,000.

Sec. 38. That the secretary of the tree ury is hereby authorized to borrow on the credit of the United States from times time as the proceeds may be required to defray expenditures authorized on account of the existing war the sum of \$400,000, 000, or so much thereof as may be neces sary, and to prepare and issue thereis coupon or registered bonds of the United States in such form as he may prescribe and in denominations of \$20 or some man tiple of that sum, redeemable in coin a the pleasure of the United States after in years from the date of their issue and perable 20 years from such date and bearing interest payable quarterly in coin at the rate of 3 per centum per annum, provide that the bonds authorized by this section shall be first offered at par as a popule loan under such regulations prescribed the secretary of the treasury as will ghe opportunity to the citizens of the Unite States to participate in the subscription to such loan, and in allotting said book the several subscriptions of individual shall be first accepted, and the subscrip tions for the lowest amounts shall be as allotted; provided further that any pa-tion of any issue of said bonds not so scribed for as above provided may be diposed of by the secretary of the treasury not less than par, under such regulation as he may prescribe, but no commissia shall be allowed or paid thereon, and are not exceeding one-tenth of 1 per centu of the amount of the bonds and certificas herein authorized is hereby appropria out of any money in the treasury not of erwise appropriated to pay the expense preparing, advertising and issuing the

Coinage of Silver Bullion

Sec. 84. That the secretary of the tra-ury is hereby authorized and directed coin into standard silver dollars as rapid as the public interests may require, to a amount, however, of not less than \$1,500 000 in each month, all of the silver bull now in the treasury purchased in accord ance with the provisions of the act approved July 14, 1890, entitled, "An a directing the purchase of silver bulls and the issue of treasury notes them and for other purposes," and said dolls when so coined, shall be used and apple in the manner and for the purposes na in said act.

Sec. 85. That for the purposes of act the words "mixed flour" shall be derstood to mean the food product m from wheat mixed or blended in whole in part with any other grain or other; terial, or the manufactured product any other grain or other material wheat.

Sec. 86. That every person, firm of poration, before engaging in the busin of making, packing or repacking mi-flour, shall pay a special tax at the rat \$12 per annum, the same to be paid posted in accordance with the provis of sections 8249 and 8289 of the re statutes and subject to the fines and alties therein imposed for any violation thereof. (Section 87 provides for method of sale under the brand "si lour." Penalty for failure to ober

law is also prescribed.)
Sec. 38. That all sales and con Bec. 38. That all saites and comments of mixed flour shall be in pack not before used for that purpose. (Peor fine of not less than \$200 and not than \$500, or by imprisonment not than 30 days nor more than one year.) Sec. 89. That in addition to the ing and marking of mixed flour as provided, there shall be affixed a packages containing the same a label following words: "Notice—The (structurer or packer, as the case may).

facturer or packer, as the case may the mixed flour herein contained ha facturer or packer, as the case may
the mixed flour herein contained has
plied with all the requirements of
Every person is cautioned not to us
package or label again or to remore
contents without destroying the re
stamp thereon, under the penalty
scribed by law in such cases." (Pe
fine of \$50.)
Sec. 40. That barrels or other pa
in which mixed flour may be package
contain not to exceed 196 pounds

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contain not to exceed 196 pounds upon the manufacture and sale of flour there shall be levied a tax of flour there shall be levied a tax or per barrel containing 196 pounds of than 98 pounds; 3 cents on every rel containing 98 pounds or more in pounds; 1 cent on every quarter containing 49 pounds or more ins pounds and one-half cent on every eighth barrel containing 24½ pos-less. The tax levied by this scotte

be represented by coupon stamps.
(Section 41 provides for the collection takes in certain cases and section) poses a tax equal to the tax set is section 40 in addition to the impar-all "mixed flour" from foreign or Sections 48 to 49, inclusive, prov

Sec. 50. That there shall be let ected and paid upon tea when it from foreign countries a duty of

per pound. Sec. 51. That this act shall