

REVENUES FOR THE WAR.

How the People Will Contribute to the Government by Tax Expenses.

BEER AND TOBACCO HEAVILY TAXED.

The Secretary of the Treasury May Issue Bonds to the Amount of \$400,000,000. Telegrams and Sleeping Car Tickets Assessed—Many Other Articles Must Bear the War Stamp.

Following is the war revenue bill adopted in conference last week and subsequently passed both the House and Senate. It is expected that this bill will yield an annual revenue of \$150,000,000.

TAXES ON LIQUORS.

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, for every barrel containing not more than 31 gallons; and at a like rate for any other quantity or fractional parts of a barrel with a discount of 75 percent on all sales by collectors to brewers of the stamps provided for the payment of the tax. An additional provision was added as follows by the conference:

"That the additional tax imposed in this section on all fermented liquors stored in warehouse, to which a stamp had been affixed, shall be assessed and collected in the manner now provided by law for the collection of taxes not paid by stamps.

SPECIAL TAXES FROM JULY 1.

First—Bankers employing a capital not exceeding \$25,000, and for every additional thousand dollars, \$2 surplus included. The amount of such annual tax to be computed on the basis of the capital and surplus for the preceding fiscal year. Saving banks having no capital stock and whose business is confined to receiving deposits and loans or investing the same for the benefit of the depositors and which do not other business banking, are not subject to this tax.

Second—Brokers, \$50, but any person having paid the special tax as a broker shall not be required to pay the special tax as a broker.

Third—Pawnbrokers, \$20.

Fourth—Custom-house brokers, \$20.

Fifth—Proprietors of theaters, museums and concert halls in cities having more than 25,000 people, \$100. This does not include halls rented or used occasionally for concerts or theatrical representations.

Sixth—Circuses, \$100. No special tax paid in one state is to exempt exhibitions from the tax in another state, though but one special tax is to be imposed for exhibitions within any one state.

Eighth—Proprietors or agents of all other public exhibitions or shows for money not enumerated here, \$10, except in the case of billiard and billiard rooms, \$5 for each alley or table.

TOBACCO, CIGARS, CIGARETTES AND SNUFF.

In lieu of the tax now imposed by law, a tax of 12 cents per pound upon all tobacco and snuff, however prepared, manufactured and sold, or removed for consumption or sale, upon cigars and cigarettes manufactured or sold, or removed for consumption or sale, the following rates to be paid by the manufacturer, \$100 per thousand on cigars weighing more than three pounds per thousand; \$1 per thousand on cigars weighing not more than three pounds per thousand; and \$1 per thousand on cigars weighing not more than three pounds per thousand, provided that in lieu of the two, three and four-ounce packages of tobacco and snuff now authorized by law there may be packages thereof containing one and two-thirds, two and one-half ounces and three and one-half ounces, respectively, and in addition to packages now authorized by law, there may be packages containing one ounce of smoking tobacco.

The compromise provision in regard to the taxation of the stock on hand is as follows:

There shall be assessed and collected, with the exceptions hereinafter in this section provided for, upon all the articles enumerated in this section, which were manufactured, imported and removed from factory or customhouse before the passage of this act, at the time of the passage of this act, a tax equal to one-half the difference between the tax already paid on such articles at the time of removal from the factory or custom house and the tax levied in this act upon such articles. Dealers having on hand less than 1,000 pounds of manufactured tobacco and 20,000 cigars or cigarettes on the day succeeding the date of the bill are relieved from the necessity of making returns and thus relieved from the necessity of paying the tax.

For the expense connected with the assessment and collection of the tobacco taxes there is appropriated \$100,000.

The commissioner of internal revenue is authorized to employ internal revenue agents in addition to the number now authorized.

INSURANCE.

A Life-On each policy for each \$100, 10 cents on the amount insured. Policies on the industrial or weekly plan, 40 per cent of the amount of the first weekly premium is charged. Fraternal beneficiary societies and orders, farmers, purely local co-operative companies, employees, relief associations operated on the lodge system or local co-operative plan, organized and conducted solely by the members thereof for the exclusive benefit of its members and not for profit, are exempted.

Marine, inland fire—Each policy one-half of 1 cent on each dollar. Co-operative and mutual companies are exempted.

Casualty, fidelity and guaranty—Each policy and each bond for the performance of the duties of any office or position or other obligation of the nature or obligation of the nature of a contract of indemnity and each contract of obligation guaranteeing the validity of bonds or other obligations issued by any state, county, municipal or other public body, or guaranteeing titles to real estate, or mercantile credits executed or guaranteed by any surety company, upon the amount and interest thereon, one-half of 1 cent on each dollar.

LEASES, CUSTOMS AND TRANSPORTATION.

Lease, land or tenement, not exceeding one year, 20 cents; exceeding one year and not exceeding three years, 50 cents; exceeding three years, \$1.

Manifest for custom-house entry or

clearance of cargo for a foreign port, if the registered tonnage of such ship, vessel or steamer does not exceed 300 tons, \$1; exceeding 300 tons and not exceeding 600 tons, \$2; exceeding 600 tons, \$3. Mortgage of real estate or personal property exceeding \$1,000 and not exceeding \$1,500, 25 cents; and on each \$500 in excess of \$1,500, 25 cents.

Passage ticket from a port in the United States to a foreign port, if costing not more than \$10, 1 cent; costing more than \$10 and not exceeding \$50, 5 cents; costing more than \$50 and not exceeding \$100, 10 cents; costing more than \$100 and not exceeding \$500, 25 cents; costing more than \$500 and not exceeding \$1,000, 50 cents; costing more than \$1,000 and not exceeding \$5,000, 100 cents; costing more than \$5,000 and not exceeding \$10,000, 200 cents; costing more than \$10,000 and not exceeding \$50,000, 500 cents; costing more than \$50,000 and not exceeding \$100,000, 1,000 cents; costing more than \$100,000 and not exceeding \$500,000, 5,000 cents; costing more than \$500,000 and not exceeding \$1,000,000, 10,000 cents; costing more than \$1,000,000 and not exceeding \$5,000,000, 50,000 cents; costing more than \$5,000,000 and not exceeding \$10,000,000, 100,000 cents; costing more than \$10,000,000 and not exceeding \$50,000,000, 500,000 cents; costing more than \$50,000,000 and not exceeding \$100,000,000, 1,000,000 cents; 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