

PUBLIC ACTS OF THE FIRST CONGRESS

OF THE

CONFEDERATE STATES,

Passed at the third session, which was begun and held at the City of Richmond, in the State of Virginia, on Monday, the twelfth day of January, A. D., 1863, and ended on Friday, the first day of May, A. D., 1863.

JEFFERSON DAVIS, President. ALEXANDER H. STEPHENS, Vice-President, and President of the Senate. THOMAS S. BOCOCK, Speaker of the House of Representatives.

CHAP. I.—*An Act making appropriations to meet the increase of pay authorized by the Act of Congress, entitled "An Act to increase the pay of certain officers and employees in the Executive and Legislative Departments," approved October thirteenth, eighteen hundred and sixty-two.* January 30, 1863.

The Congress of the Confederate States of America do enact, That the following amounts be paid out of any money not otherwise appropriated, to-wit:

For deficiency in appropriation for compensation of the Secretary of the Treasury, Assistant Secretary, Comptroller, Auditors, Treasurer and Register, and clerks and messengers in the Treasury Department, from the thirteenth of October, eighteen hundred and sixty-two, to January the thirty-first, eighteen hundred and sixty-three, to-wit: For increase of pay of clerks, &c., under the act aforesaid, sixty-eight thousand dollars.

For deficiency in appropriation for compensation of the Secretary of War, Assistant Secretary, Chief of Bureaus, clerks, messengers, &c., from the thirteenth October, eighteen hundred and sixty-two, to January the thirty-first, eighteen hundred and sixty-three, to-wit: For increase of pay of clerks, &c., under the act aforesaid; twenty-one thousand, eight hundred and eighty-eight dollars and twenty-three cents.

For deficiency in appropriation for compensation of the clerks, messengers and laborers in the Post-Office Department, from the thirteenth October, eighteen hundred and sixty-two, to January the thirty-first, eighteen hundred and sixty-three, seven thousand, seven hundred and fifteen dollars and twenty-four cents.

For deficiency in appropriation for compensation of the clerks and

Navy Department. employees in the Navy Department, from the thirteenth October, eighteen hundred and sixty-two, to January the thirty-first, eighteen hundred and sixty-three, nine hundred and seventy-three dollars and fifteen cents.

APPROVED January 30, 1863.

February 7, 1863. CHAP. II.—*An Act to provide for transportation of persons who have been mustered into the service for the war.*

Transportation allowed persons mustered into the service for the war. *The Congress of the Confederate States of America do enact, That non-commissioned officers and privates who have been mustered into service for the war, and to whom furloughs may be granted for not more than sixty days, shall be entitled to transportation home and back: Provided, That this allowance shall only be made once during the term of enlistment of such non-commissioned officers and privates.*

APPROVED February 7, 1863.

February 10, 1863. CHAP. III.—*An Act making appropriations for the support of the Government, for the period from February first, to June thirtieth, eighteen hundred and sixty-three, inclusive, and to supply deficiencies arising prior thereto.*

Appropriations for support of the government, from Feb. 1, to June 30, 1863. *The Congress of the Confederate States of America do enact, That there be appropriated and paid out of any money in the treasury, not otherwise appropriated, the following sums of money, and for the following purposes, viz:*

Legislative Department. *Legislative.*—For compensation and mileage of members and delegates of the House of Representatives, one hundred and seventy-four thousand, two hundred dollars.

For compensation of officers, clerks, &c., of the House of Representatives, five thousand, five hundred dollars.

For contingent expenses of the House of Representatives, ten thousand dollars.

For compensation and mileage of members of the Senate, twenty-nine thousand, nine hundred dollars.

For compensation of officers, clerks, &c., of the Senate, six thousand dollars.

For contingent expenses of the Senate, six thousand dollars.

Executive Department. *Executive.*—For compensation of the President of the Confederate States, six thousand, two hundred and fifty dollars.

President. For compensation of the Vice President of the Confederate States, one thousand, five hundred dollars.

Vice President. For compensation of the private secretary and messenger of the President, one thousand and seven dollars and thirteen cents.

Private secretary and messenger of the President. For compensation of the private secretary of the Vice President, seven hundred and fourteen dollars and forty cents.

Private secretary of the Vice President. For contingent and telegraphic expenses of the Executive office, four thousand dollars.

Contingent and telegraphic expenses. *Treasury Department.*—For compensation of the Secretary of the Treasury, Assistant Secretary, Comptroller, Auditors, Treasurer and Register, and clerks and messengers in said department, three hundred and fifty-seven thousand, eight hundred and ninety-seven dollars and ten cents.

Treasury Department. Secretary's office.

For incidental and contingent expenses of the treasury department, twenty-one thousand, eight hundred dollars. Contingent expenses.

For interest on the public debt, twenty million dollars. Interest on public debt.

For engraving and printing treasury notes, bonds and certificates of stock, and for paper for the same, three hundred and fifty thousand dollars. Treasury notes, &c.

For the transfer of funds to foreign parts, five million dollars. Transfer of funds.

For the transmission of Confederate States funds, two hundred thousand dollars.

War Department.—For compensation of the Secretary of War, Assistant Secretary, Chief of Bureau, clerks, messengers, &c., in said department, ninety-six thousand, seven hundred and fifty dollars. War Department. Secretary's office.

For incidental and contingent expenses of the war department, fifty-four thousand dollars. Contingent expenses.

Quartermaster's Department.—For the pay of the army, one hundred and nineteen million, two hundred and seventy thousand, seven hundred and seventy-one dollars. Quartermaster's Department. Pay of the army.

For the transportation of troops and their baggage, of quartermaster's stores, subsistence, ordnance and ordnance stores, from place of purchase to troops in the field, purchase of horses, mules, wagons and harness, purchase of lumber, nails, iron and steel for erecting storehouses, quarters for troops and other repairs, hire of teamsters, laborers, &c., forty-seven million, seven hundred and eight thousand, three hundred and eight dollars. Transportation of troops, stores, purchase of horses, lumber, &c.

For pay for horses of non-commissioned officers and privates killed in battle, under Act No. 48, section 7, and for which provision is to be made, one hundred and twenty-five thousand dollars. Horses.

For pay for property pressed into the service of the Confederate States, under appraisement, said property having been either lost or applied to the public service, one hundred and eighty-seven thousand, five hundred dollars. Property pressed into service.

For the sustenance of prisoners of war, under Act No. 181, section 1, and the hire of the necessary prisons, guard houses, &c., for the safe keeping of the same, or so much thereof as may be necessary, one million dollars. Prisoners of war.

For the bounty of fifty dollars to each non-commissioned officer, musician and private now in the service for three years or for the war, to be paid at the expiration of the first year's service, on the basis that sixty thousand men will have to be paid, three million dollars. Bounty.

For pay of the officers on duty in the offices of Adjutant and Inspector General's Department, the Quartermaster General's Department, medical, engineer, ordnance and subsistence departments, three hundred and twenty-three thousand, three hundred and fifty dollars. Officers on duty in certain offices.

Commissary Department.—For the purchase of subsistence stores and commissary property, forty-eight million, six hundred and fifty-six thousand, five hundred dollars. Commissary Department.

Ordnance Department.—For the ordnance service in all its branches, twelve million, five hundred thousand dollars. Ordnance Department.

For the purchase of pig and rolled iron, three million dollars. Iron.

For the purchase and manufacture of nitre, four hundred thousand dollars. Nitre.

Engineer Department.—For the engineer service, three million dollars. Engineer Department.

Medical Department.—For pay of private physicians employed by contract, one hundred and fifty thousand dollars. Medical Department. Private physicians.

For pay of nurses and cooks, not enlisted or volunteers, two hundred and forty thousand dollars. Nurses and cooks.

Hospital stewards.	For pay of hospital stewards, sixty thousand dollars.
Matrons.	For pay of matrons, assistant matrons, and ward matrons, two hundred and forty thousand dollars.
Ward masters.	For pay of ward masters, one hundred and fifty thousand dollars.
Laundresses.	For pay of hospital laundresses, fifty thousand dollars.
Medical and hospital supplies.	For medical and hospital supplies, two million, five hundred thousand dollars.
	For the establishment and support of military hospitals, one hundred and fifty thousand dollars.
Navy Department.	<i>Navy Department.</i> —For compensation of the Secretary of the Navy, clerks and messenger, twelve thousand, one hundred and sixty-three dollars and thirty-nine cents.
Secretary's office.	
Incidental expenses.	For incidental and contingent expenses of the navy department, ten thousand dollars.
Navy.	For pay of the navy, one million, three hundred and ninety-nine thousand, five hundred and seventy-one dollars and twenty-five cents.
Provisions, &c., in Paymaster's Department.	For provisions and contingencies in the paymaster's department, one million, three hundred and twenty-one thousand, six hundred and fifty dollars.
Iron-clad and other vessels.	For construction of iron-clad and other vessels in the Confederate States, three million dollars.
Ordnance and ordnance stores.	For ordnance and ordnance stores, one million, eight hundred and seventeen thousand, five hundred dollars.
Nautical instruments, &c.	For purchase of nautical instruments, books and charts, fifteen thousand dollars.
Equipment and repair of vessels.	For equipment and repair of vessels, two hundred and fifty thousand dollars.
Fuel.	For fuel for steamers, navy yards and stations, three hundred thousand dollars.
Contingent enumerated.	For contingent enumerated, two hundred and fifty thousand dollars.
Surgeon's necessities.	For surgeon's necessities, one hundred thousand dollars.
Marine corps.	For support of the marine corps, two hundred and sixty-eight thousand, six hundred and twenty-seven dollars.
State Department.	<i>State Department.</i> —For compensation of the Secretary of State, clerks, messenger and laborer, five thousand, three hundred and fifty-three dollars.
Secretary's office.	
Consuls and commercial agents.	For salaries of consuls and commercial agents, ten thousand dollars.
Commissioners and secretaries.	For salaries of commissioners and secretaries, twenty-three thousand, four hundred dollars.
Foreign intercourse.	For incidental and contingent expenses of foreign intercourse, ten thousand dollars.
Necessities and exigencies.	For necessities and exigencies under laws already passed, or which may be passed, or from causes which now exist or may hereafter arise, and unforeseen emergencies, subject to the requisition, and under the control of the President of the Confederate States, one hundred thousand dollars.
Department of justice.	<i>Department of Justice.</i> —For compensation of the Attorney General, Assistant Attorney General, clerks and messenger, including pay of messenger prior to March ninth, eighteen hundred and sixty-one, six thousand and six dollars, and eighty-five cents.
Attorney General's office.	
Contingent expenses.	For incidental and contingent expenses of the Department of Justice, one thousand, two hundred and fifty dollars.
Supt. of public printing, clerk and messenger.	For the salaries of Superintendent of Public Printing, clerk and messenger, two thousand and sixty-two dollars and fifty cents.
Arizona Territory.	For compensation of commissioner of Indian Affairs, and Governor, secretary, judges, attorney and marshal of Arizona Territory, four thousand, five hundred and ten dollars.

For incidental and contingent expenses of Arizona Territory, to be expended by the Governor, four hundred and seventy-eight dollars and fifty cents.

For printing, binding and ruling for the several Executive Departments, seventy-five thousand dollars.

Printing and binding.

For printing and binding for both Houses of Congress, including the printing of the laws and journals in book form, twenty-five thousand dollars.

For purchase of paper for the Executive Departments and Congress, twenty-five thousand dollars.

Paper.

For salaries of judges, attorneys and marshals, and incidental and contingent expenses of courts, twenty-five thousand dollars.

Judges, attorneys, and marshals and expenses of courts.

For compensation of three commissioners, appointed under the sequestration act, and for clerk hire and contingent expenses, five thousand, three hundred and twenty-five dollars.

Commissioners under sequestration act, clerk hire, &c.

Post-Office Department.—For compensation of the Postmaster General, Chiefs of Bureaux, clerks, messengers, watchmen and laborers, forty-seven thousand, four hundred and eight dollars and thirty-four cents.

Post-Office Department.

For incidental and contingent expenses of the Post-Office Department, five thousand dollars.

Office of Postmaster General. Contingent expenses.

Miscellaneous.—For rent of executive buildings and President's house, ten thousand dollars.

Miscellaneous. Rent of executive buildings.

For compensation of agents, cost of materials and constructing, repairing and operating telegraph lines, fifty thousand dollars.

Telegraph lines.

APPROVED February 10, 1863.

CHAP. IV.—*An Act to authorize the appointment of assistants to the Register in signing Bonds and Certificates.* February 14, 1863

The Congress of the Confederate States of America do enact, That the Secretary of the Treasury is hereby authorized to appoint two clerks, if so many be necessary, to assist the Register in signing bonds and certificates of stock, with the salary of principal clerks in the department; and every bond and certificate signed by one of the said clerks for the Register, shall be as valid and effectual, to all intents and purposes, as though the same were actually signed by the Register in his proper hand writing.

Appointment of clerks to sign bonds and certificates of stock. Compensation.

APPROVED February 14, 1863.

CHAP. V.—*An Act to authorize the issue of Bonds for funding Treasury Notes.* February 20, 1863.

The Congress of the Confederate States of America do enact, That the Secretary of the Treasury be, and he is hereby authorized to issue coupon bonds and certificates of stock, with interest, payable semi-annually, at the yearly rate of eight per cent., for such amount as may be required in exchange for all treasury notes which are now fundable in eight per cent. bonds, and also to pay for any subscription to the Produce Loan which may remain unpaid after exhausting the one hundred million loan.

Issue of bonds and certificates of stock authorized. in exchange for treasury notes, fundable in eight per cent. bonds, &c.

SEC. 2. That the said Secretary is also authorized to issue coupon and in exchange bonds, and certificates of stock, with interest at the yearly rate of seven for treasury notes

fundable in seven per cent. bonds. per cent., payable semi-annually, for such amount as may be required, in exchange for all treasury notes which are now fundable in seven per cent. bonds.

Bonds, when redeemable. SEC. 3. That all bonds issued under this act shall be made redeemable at the pleasure of the government, after the expiration of five years from their respective dates, but the faith of the government shall be pledged to redeem the same at the expiration of thirty years from such dates.

Certificates may be issued until bonds can be prepared. SEC. 4. That until the bonds authorized by this act can be prepared, the Secretary may issue in their stead certificates showing the right of the holders to demand bonds of like date and amount, as soon as the same can be prepared.

APPROVED February 20, 1863.

February 20, 1863. CHAP. VI. *An Act to provide for refunding to the State of Alabama the amount overpaid by said State on account of the war tax, of eighteen hundred and sixty-two.*

Amount overpaid by State of Alabama, on account of the war tax of 1862, to be ascertained and refunded. *The Congress of the Confederate States of America do enact, That the Secretary of the Treasury shall have power to adjust and ascertain the true amount of tax due from the State of Alabama, under the "Act to authorize the issue of treasury notes, and to provide a war tax for their redemption," and the acts supplementary thereto; and upon such accounting, said Secretary of the Treasury shall refund to the said State whatever sum may have been overpaid by the authorities thereof, under said act.*

APPROVED February 20, 1863.

March 20, 1863. CHAP. VII.—*An Act to provide and organize Engineer Troops to serve during the war.*

Companies of engineer troops to be organized. *The Congress of the Confederate States of America do enact, That there shall be selected, in such manner as the Secretary of War may direct, from each division of infantry in service, one company of engineer troops, to consist of one hundred men, chosen with a view to their mechanical skill and physical fitness, and that the men assigned to such company shall be required to serve in the same only during the balance of their term of service, respectively.*

How long to serve. SEC. 2. That each company shall consist of eight sergeants, seven corporals, forty artificers, and forty-five laborers, and that two musicians may be added.

Of what persons composed. SEC. 3. That the commissioned officers of each company shall consist of one captain, one first lieutenant, and two second lieutenants; and that the original vacancies in these companies shall be filled by the transfer of officers of corresponding grade from the engineer corps, if practicable, and where not, then from the other corps, or from the line or staff of the army, reference being always had to their qualification as engineers, or by selection; but no one shall be selected who is not now serving in or with the army, unless he is a military or civil engineer.

Commissioned officers. SEC. 4. That the companies shall be organized into regiments of ten companies each, and that the field and staff officers shall consist of one colonel, one lieutenant colonel, one major, one adjutant with the rank of first lieutenant, one quartermaster sergeant, and one sergeant major; and that the original vacancies in the regiments shall be filled in the man-

Vacancies in companies, how filled.
Companies organized into regiments.
Field and staff officers.
Original vacan-

ner provided for filling the same in the companies, by the third section of this act; and that the sergeant major and the quartermaster sergeant shall be selected from the enlisted men of the army.

SEC. 5. That in each regiment two of the companies shall be assigned to duty as pontoniers, and each be furnished with a bridge train complete.

SEC. 6. That the officer in charge of the engineer bureau, subject to the approval of the Secretary of War, shall prescribe the number, form and dimensions of the wagons, pontoons, trestles, tools, implements, arms and other necessaries for all the troops organized by this act.

SEC. 7. That vacancies in the established regiments to, and including the rank of colonel, shall be filled by promotion, regimentally, according to seniority, except in case of disability or other incompetency.

SEC. 8. That the monthly pay of the engineer troops shall be as follows: Of a colonel, two hundred and ten dollars; of a lieutenant colonel, one hundred and eighty-five dollars; of a major, one hundred and sixty-two dollars; of a captain, one hundred and forty dollars; of a first lieutenant, one hundred dollars; of a second lieutenant, ninety dollars; and the adjutant shall receive ten dollars per month in addition to his pay as lieutenant.

SEC. 9. That the pay of the enlisted men, per month, shall be as follows: The sergeant major and quartermaster sergeant, each, twenty-one dollars; sergeants, thirty-four dollars; corporals, twenty dollars; artificers, seventeen dollars; laborers and musicians, thirteen dollars.

SEC. 10. That mounted engineer troops may be selected from the cavalry, and be organized according to the provisions of this act, for engineer troops, as hereinbefore specified.

APPROVED March 20, 1863.

CHAP. VIII.—An Act to amend "An Act for the establishment and organization of a General Staff for the Army of the Confederate States." March 20, 1863.

The Congress of the Confederate States of America do enact, That from and after the passage of this act, the rank, pay and allowances attached to the office of Quartermaster General of the army of the Confederate States, shall be those of a Brigadier General in the Provisional Army.

APPROVED March 20, 1863.

CHAP. IX.—An Act to provide for the funding and further issue of Treasury Notes. March 23, 1863.

The Congress of the Confederate States of America do enact, That all treasury notes not bearing interest, issued previous to the first day of December, eighteen hundred and sixty-two, shall be fundable in eight per cent. bonds or stock, until the twenty-second day of April, eighteen hundred and sixty-three; that from that date until the first day of August, eighteen hundred and sixty-three, they shall be fundable in seven per cent. bonds or stocks, and after the said first day of August, they shall no longer be fundable at the pleasure of the holder, but shall be receivable in payment of public dues, except the export duty on cotton, and payable six months after the ratification of a treaty of peace, as specified on their face. All treasury notes not bearing interest, issued after the first day of December, eighteen hundred and sixty-two, and

ies in regiments filled as in companies.

Sergeant major and quartermaster sergeant, how selected.

Pontoniers.

Engineer bureau to prescribe the number, &c, of wagons, pontoons, &c.

Certain vacancies filled by promotion according to seniority.

Monthly pay of officers.

Monthly pay of enlisted men.

Mounted engineer troops selected from the cavalry; how organized.

Rank, pay, &c., of Quartermaster General.

March 23, 1863.

Funding of treasury notes issued prior to December 1, 1862.

When they cease to be fundable.

Funding of treasury notes issued

after that time and within ten days after the passage of this act.

Funding of call certificates.

Certificates outstanding the 1st July, 1863, deemed to be bonds bearing interest.

Monthly issue of treasury notes authorized, not exceeding \$50,000,000.

Funding of said notes.

Interest thereon.

Notes to bear on their face the month and year of their issue.

Authority heretofore given to issue call certificates to cease. Notes fundable into 6 per cent. bonds, made convertible into call certificates.

Reconvertibility of the call certificates into notes.

Exchange of certificates not reconverted, for bonds.

Notes fundable into bonds bearing 4 per cent. interest made convertible into call certificates bearing like interest, and said certificates made reconvertible into notes fundable in 4 per cent. bonds.

When the certificates may be redeemed.

within ten days after the passage of this act, shall be fundable in seven per cent. bonds or stock until the first day of August next; and after the said first day of August, shall be fundable only in bonds bearing interest at the rate of four per cent. per annum, and payable at any time not exceeding thirty years from the date thereof; and all such notes not funded, shall be receivable in payment of all public dues except the export duty on cotton, and shall be payable six months after the ratification of a treaty of peace between the Confederate Government and the United States. All call certificates, bearing eight per cent. interest, shall, with the accrued interest, be fundable on or before the first day of July, eighteen hundred and sixty-three, into bonds of the Confederate States, bearing interest at the rate of eight per cent. per annum, and payable at any time not exceeding thirty years after their date: *Provided*, That the accrued interest aforesaid, may, at the option of the holder, be paid instead of being funded. All call certificates of every description, outstanding on the first day of July, eighteen hundred and sixty-three, shall, after that date, be deemed to be bonds bearing an annual interest of six per cent., and payable at a date not exceeding thirty years from the said first day of July, eighteen hundred and sixty-three.

SEC. 2. In lieu of the power heretofore given by law to the Secretary of the Treasury, to issue treasury notes, he shall be authorized to issue monthly, an amount of such notes, bearing no interest, not exceeding fifty millions of dollars, which shall be receivable in payment of all public dues, except the export duty on cotton, and payable within two years after the ratification of a treaty of peace between the Confederate States and the United States, and fundable at the pleasure of the holder, during twelve months from the first day of the month of their issue, in bonds of the Confederate States, payable at any time not exceeding thirty years after date, and bearing rates of interest as follows: If funded within twelve months from the first day of the month of their issue, the bonds shall bear six per cent. interest per annum; if funded after that period they shall be fundable into bonds bearing four per cent interest per annum. These notes shall bear upon their face the month and year of their issue, and if not funded, shall be paid at the time specified on the face, without interest.

SEC. 3. After the passage of this act the authority heretofore given to issue call certificates shall cease, but the notes fundable into six per cent. bonds may be converted at the pleasure of the holder, into call certificates, bearing interest at the rate of five per cent. per annum, from the date of their issue. That every such certificate shall bear upon its face the monthly date of the oldest of the notes which it represents, and be convertible into like notes at any time within six months from the first day of the month of its monthly date aforesaid. But every certificate not reconverted within six months from the first day of its monthly date, shall be exchanged for a bond payable at any time not exceeding thirty years from the expiration of the said six months, and bearing interest at the rate of six per centum per annum. Treasury notes which, by the operation of this act, become fundable into bonds, bearing a yearly interest of four per cent., may be converted, at the pleasure of the holder, into call certificates, bearing interest at the rate of four per cent. per annum from their date, until reconverted or paid; the said certificates beings reconvertible at any time by the holder, into notes fundable in four per cent. bonds, and payable and receivable as heretofore prescribed; but the said certificates may be redeemed by the government, after six months from the ratification of a treaty of peace between the Confederate States and the United States.

SEC. 4. That all bonds or registered stock authorized to be issued by

this act, shall be payable not less than thirty years after date; but shall be redeemable five years after date, at the pleasure of the government, and shall in other respects conform to existing laws.

SEC. 5. The Secretary of the Treasury shall use any disposable means in the treasury, which can be applied to that purpose without injury to the public service, to the purchase of treasury notes bearing no interest, and issued after the passage of this act, until the whole amount of treasury notes in circulation, shall not exceed one hundred and seventy-five millions of dollars.

SEC. 6. The treasury notes hereby allowed to be issued, shall be of any denomination of not less than five dollars, which is now authorized by law, that the Secretary of the Treasury may direct. The authority hereby given shall cease at the expiration of the first session of Congress, after the ratification of a treaty of peace, or at the end of two years, should the war continue so long.

SEC. 7. In addition to the authority hereinbefore given to the Secretary of the Treasury to issue treasury notes, he shall be allowed to issue notes of the denominations of one dollar, and of two dollars, and of fifty cents, to such an amount as, in addition to the notes of the denomination of one dollar, heretofore issued, shall not exceed the sum of fifteen millions of dollars; and said notes shall be payable six months after the ratification of a treaty of peace between the Confederate States and the United States, and receivable in payment of all public dues except the export duty on cotton, but shall not be fundable.

SEC. 8. That the Secretary of the Treasury be authorized to sell bonds bearing six per cent. interest per annum, and payable as hereinbefore directed, at par for treasury notes issued since the first of December, eighteen hundred and sixty-two, to such of the Confederate States as may desire to purchase the same; or he may sell such bonds, when guaranteed by any of the States of the Confederacy, upon such plan as may be determined by the Secretary of the Treasury, for treasury notes, on such terms as he may deem advisable, to the highest bidder, and not below par: *Provided, however,* That the whole amount of such bonds shall not exceed two hundred millions of dollars: *And provided further,* That the treasury notes thus purchased shall not be reissued, if the effect of such reissue would be to increase the whole amount of treasury notes, bearing no interest, which are in circulation, to a sum greater than one hundred and seventy-five millions of dollars. And the Secretary of the Treasury is also authorized, at his option, after the first of July, eighteen hundred and sixty-three, to issue and sell, at not less than par, as estimated in treasury notes, coupon bonds of the Confederate States, bearing six per cent. interest per annum, and payable as hereinbefore directed. The said coupons to be paid at the pleasure of the owner, either in the currency in which interest is paid on other bonds of the Confederate States, or else in cotton certificates which pledge the government to pay the same in cotton of the quality of New Orleans middlings. The said cotton to be paid at the rate of eight pence sterling per pound, and to be delivered at any time within six months after the ratification of a treaty of peace between the Confederate States and the United States, at any or all of the ports of New Orleans, Mobile, Savannah, Charleston or Wilmington, as the Secretary of the Treasury may direct: *Provided, however,* That the bonds hereby authorized, shall not exceed one hundred millions of dollars, and shall be applied only to the absorption of treasury notes, as prescribed in this act.

SEC. 9. That it shall be the duty of the Secretary of the Treasury, immediately after the passage of this act, to make publication of a copy

Bonds or stock authorized by this act, when payable and redeemable.

Purchase of treasury notes.

Denomination of notes.

When authority to issue notes to cease.

Notes may be issued of the denomination of \$1 and \$2, and 50 cents.

When payable.

Sale of bonds bearing 6 per cent. per annum to any of the States, for notes issued since Dec. 1, 1862; or, when guaranteed by any of the States, for other notes.

Proviso.

Further proviso.

Secretary of the Treasury authorized to issue and sell coupon bonds.

The coupons to be paid either in currency or cotton certificates.

Cotton to be paid at what rate, and when and where to be delivered.

Proviso.

Publication of this act to be made in each State.

thereof in each State, in at least two newspapers published in the State, and to have said publication continued until the first day of August, eighteen hundred and sixty-three.

APPROVED March 23, 1863.

March 26, 1863.

CHAP. X.—An Act to Regulate Impressments.

Impressments of forage or other property authorized, when necessary for the army. *The Congress of the Confederate States of America do enact, That whenever the exigencies of any army in the field are such as to make impressments of forage, articles of subsistence or other property absolutely necessary, then such impressments may be made by the officer or officers whose duty it is to furnish such forage, articles of subsistence or other property for such army. In cases where the owner of such property and the impressing officer cannot agree upon the value thereof, it shall be the duty of such impressing officer, upon an affidavit in writing of the owner of such property, or his agent, that such property was grown, raised or produced by said owner, or is held or has been purchased by him, not for sale or speculation, but for his own use or consumption, to cause the same to be ascertained and determined by the judgement of two loyal and disinterested citizens of the city, county or parish in which such impressments may be made; one to be selected by the owner; one by the impressing officer; and in the event of their disagreement, these two shall choose an umpire of like qualifications, whose decision shall be final. The persons thus selected, after an oath to appraise the property impressed, fairly and impartially, (which oath, as well as the affidavit provided for in this section, the impressing officer is hereby authorized to administer and certify,) shall proceed to assess just compensation for the property so impressed, whether the absolute ownership, or the temporary use thereof, only is required.*

Value thereof to be determined by appraisal. *SEC. 2. That the officer or person impressing property, as aforesaid, shall, at the time of said taking, pay to the owner, his agent or attorney, the compensation fixed by said appraisers; and shall also give to the owner, or person controlling said property, a certificate, over his official signature, specifying the battalion, regiment, brigade, division or corps to which he belongs; that said property is essential for the use of the army, could not be otherwise procured, and was taken through absolute necessity; setting forth the time and place, when and where taken, the amount of compensation fixed by said appraisers, and the sum, if any, paid for the same. Said certificate shall be evidence for the owner, as well of the taking of said property for the public use, as the right of the owner to the amount of compensation fixed as aforesaid. And in case said officer or person taking said property shall have failed to pay the owner or his agent, said compensation as hereinbefore required, then said owner shall be entitled to the speedy payment of the same by the proper disbursing officer; which, when so paid, shall be in full satisfaction of all claims against the government of the Confederate States.*

Payment to owners of property, of compensation fixed by the appraisers. *SEC. 3. Whenever the appraisal provided for in the first section of this act, shall, for any reason, be impracticable at the time of said impressment, then and in that case the value of the property impressed shall be assessed as soon as possible, by two loyal and disinterested citizens of the city, county or parish, wherein the property was taken, chosen as follows: One by the owner, and one by the Commissary or Quartermaster General, or his agent, who, in case of disagreement, shall choose a third citizen, of like qualifications, as an umpire, to decide the matters in dispute; who shall be sworn as aforesaid, who shall hear the*

Certificate to be given by the officer making the impressment, to the owner. What to be recited in the certificate. *SEC. 3. Whenever the appraisal provided for in the first section of this act, shall, for any reason, be impracticable at the time of said impressment, then and in that case the value of the property impressed shall be assessed as soon as possible, by two loyal and disinterested citizens of the city, county or parish, wherein the property was taken, chosen as follows: One by the owner, and one by the Commissary or Quartermaster General, or his agent, who, in case of disagreement, shall choose a third citizen, of like qualifications, as an umpire, to decide the matters in dispute; who shall be sworn as aforesaid, who shall hear the*

Certificate taken as evidence for the owner. *SEC. 3. Whenever the appraisal provided for in the first section of this act, shall, for any reason, be impracticable at the time of said impressment, then and in that case the value of the property impressed shall be assessed as soon as possible, by two loyal and disinterested citizens of the city, county or parish, wherein the property was taken, chosen as follows: One by the owner, and one by the Commissary or Quartermaster General, or his agent, who, in case of disagreement, shall choose a third citizen, of like qualifications, as an umpire, to decide the matters in dispute; who shall be sworn as aforesaid, who shall hear the*

When payment to be made by disbursing officer. *SEC. 3. Whenever the appraisal provided for in the first section of this act, shall, for any reason, be impracticable at the time of said impressment, then and in that case the value of the property impressed shall be assessed as soon as possible, by two loyal and disinterested citizens of the city, county or parish, wherein the property was taken, chosen as follows: One by the owner, and one by the Commissary or Quartermaster General, or his agent, who, in case of disagreement, shall choose a third citizen, of like qualifications, as an umpire, to decide the matters in dispute; who shall be sworn as aforesaid, who shall hear the*

How value of the property assessed, when appraisal impracticable at time of impressment. *SEC. 3. Whenever the appraisal provided for in the first section of this act, shall, for any reason, be impracticable at the time of said impressment, then and in that case the value of the property impressed shall be assessed as soon as possible, by two loyal and disinterested citizens of the city, county or parish, wherein the property was taken, chosen as follows: One by the owner, and one by the Commissary or Quartermaster General, or his agent, who, in case of disagreement, shall choose a third citizen, of like qualifications, as an umpire, to decide the matters in dispute; who shall be sworn as aforesaid, who shall hear the*

proofs adduced by the parties, as to the value of said property, and assess a just compensation therefor, according to the testimony.

SEC. 4. That whenever the Secretary of war shall be of opinion that it is necessary to take private property for public use, by reason of the impracticability of procuring the same by purchase, so as to accumulate necessary supplies for the army, or the good of the service, in any locality, he may, by general order, through the proper subordinate officers, authorize such property to be taken for the public use; the compensation due the owner for the same to be determined, and the value fixed as provided for in the first and second sections of this act.

SEC. 5. That it shall be the duty of the President, as early as practicable after the passage of this act, to appoint a commissioner in each State where property shall be taken for the public use, and request the Governor of such of the States in which the President shall appoint said commissioner, to appoint another commissioner, to act in conjunction with the commissioner appointed by the President, who shall receive the compensation or eight dollars per day, and ten cents per mile as mileage, to be paid by the Confederate Government. Said commissioners shall constitute a board, whose duty it shall be to fix upon the prices to be paid by the government, for all property impressed or taken for the public use as aforesaid, so as to afford just compensation to the owners thereof. Said commissioners shall agree upon and publish a schedule of prices every two months, or oftner if they shall deem it proper; and in the event they shall not be able to agree in any matter confided to them in this act, they shall have power to appoint an umpire to decide the matter in dispute, whose decision shall be the decision of the board; and said umpire shall receive the same rate of compensation for the time he shall serve, allowed to said commissioners respectively: *Provided*, That said commissioners shall be residents of the State for which they shall be appointed; and if the Governor of any State shall refuse or neglect to appoint said commissioner within ten days after a request to do so by the President, then the President shall appoint both commissioners, by and with the advice and consent of the Senate.

SEC. 6. That all property impressed or taken for the public use, as aforesaid, in the hands of any person other than the persons who have raised, grown or produced the same, or persons holding the same for their own use or consumption, and who shall make the affidavit as hereinbefore required, shall be paid for according to the schedule of prices fixed by the commissioners as aforesaid. But if the officer impressing or taking for the public use such property, and the owner shall differ as to the quality of the article or property impressed or taken, as aforesaid, thereby making it fall within a higher or lower price named in the schedule, then the owner or agent, and the officer impressing or taking, as aforesaid, may select each a loyal and disinterested citizen, of the qualifications as aforesaid, to determine the quality of said article or property, who shall, in case of disagreement, appoint an umpire of like qualifications, and his decision, if approved by the officer impressing, shall be final; but if not approved, the impressing officer shall send the award to the commissioners of the State where the property is impressed, with his reasons for disapproving the same, and said commissioners may hear such proofs as the parties may respectively adduce, and their decision shall be final: *Provided*, That the owner may receive the price offered by the impressing officer, without prejudice to his claim to receive the higher compensation.

SEC. 7. That the property necessary for the support of the owner and his family, and to carry on his ordinary agricultural and mechanical business, to be ascertained by the appraisers, to be appointed as provided

Secretary of War may take private property for public use.

Compensation to owner to be determined as in case of impressment.

Commissioners to be appointed in each State.

Their pay and mileage.

To constitute a board.

Their duties.

Proviso.

What property to be paid for according to the schedule of prices fixed by the commissioners.

Quality of the property or article impressed or taken, how ascertained.

Proviso.

What property exempt from impressment. The quantity thereof.

How ascertained. in the first section of this act, under oath, shall not be taken or impressed for the public use; and when the impressing officer and the owner cannot agree as to the quantity of property necessary, as aforesaid, then the decision of the said appraisers shall be binding on the officer and all other persons.

Payment for property impressed for temporary use, lost or destroyed without default of the owner, or injured whilst in the public use. SEC. 8. Where property has been impressed for temporary use, and is lost or destroyed without the default of the owner, the Government of the Confederate States shall pay a just compensation therefor; to be ascertained by appraisers appointed and qualified as provided in the first section of this act. If such property, when returned has, in the opinion of the owner, been injured whilst in the public use, the amount of damage thereby sustained, shall be determined in the manner described in the third section of this act, the officer returning the property being authorized to act on behalf of the government; and upon such inquiry, the certificate of the value of the property, when originally impressed, shall be received as *prima facie* evidence of the value thereof.

Impressment of slaves, how made. SEC. 9. Where slaves are impressed by the Confederate Government to labor on fortifications or other public works, the impressment shall be made by said government according to the rules and regulations provided in the laws of the State wherein they are impressed; and in the absence of such law, in accordance with such rules and regulations not inconsistent with the provisions of this act, as the Secretary of War shall from time to time prescribe: *Provided*, That no impressment of slaves shall be made when they can be hired or procured by the consent of the owner or agent.

What slaves not to be taken without the consent of the owner. SEC. 10. That previous to the first day of December next, no slave laboring on a farm or plantation, exclusively devoted to the production of grain and provisions, shall be taken for the public use without the consent of the owner, except in case of urgent necessity.

Trial and punishment of officers and privates for violating this act. SEC. 11. That any commissioned or non-commissioned officer or private who shall violate the provisions of this act, shall be tried before the military court of the corps to which he is attached, on complaint made by the owner or other person, and on conviction, if an officer, he shall be cashiered and put into the ranks as a private; and if a non-commissioned officer or private, he shall suffer such punishment, not inconsistent with military law, as the court may direct.

APPROVED March 26, 1863.

April 2, 1863.

CHAP. XI.—*An Act to alter and amend An Act entitled "An Act for the sequestration of the estates, property and effects of alien enemies and for indemnity of citizens of the Confederate States, and persons aiding the same in the existing war with the United States," approved August 30, 1861, and An Act altering and amending the same, approved on the 15th day of February, 1862.*

1861, Aug. 30.
1862, Feb. 15.

Leasing of sequestered land, on which are any mines or beds of copper, lead, iron, &c. *The Congress of the Confederate States of America do enact*, That any district court of the Confederate States may, in its discretion, direct any of its receivers to lease out any sequestered land within his district, on which are any mines or beds of copper, lead, iron, coal; saltpetre or other minerals, for a period not exceeding three years, and in such manner, and upon such terms as the court may prescribe, and such orders may be made, either by the court, or by the judge thereof, in vacation.

APPROVED April 2, 1863.

CHAP. XII.—*An Act to authorize the discharge of certain civil officers from the military service of the Confederate States.* April 2, 1863.

The Congress of the Confederate States of America do enact, That any officer, non-commissioned officer or private now in the military service of the Confederate States, who has been elected or appointed since entering said service, or who may hereafter be elected or appointed a Senator or Representative in Congress, or in any State Legislature, a judge of the circuit, district or superior courts of law or equity in any State of the Confederacy, district attorney, clerk of any court of record, sheriff, ordinary, judge of any court of probate, collector of State taxes, not to exceed one for each county, parish recorder, upon furnishing the Secretary of War with evidence of such election or appointment, if an officer, his resignation shall be promptly accepted, and if a non-commissioned officer or private, he shall be honorably discharged by the Secretary of War.

Officers or privates in the military service elected or appointed to certain civil offices, to be discharged from service.

APPROVED April 2, 1863.

CHAP. XIII.—*An Act to provide for continuing in service seamen and ordinary seamen now in the service of the Confederate States.* April 2, 1863.

The Congress of the Confederate States of America do enact, That all seamen and ordinary seamen now in the service of the Confederate States, between the ages of eighteen and forty-five, and whose term of service will expire before the end of the war, shall be continued in the service for three years from the date of their original enlistment, unless the war shall have sooner ended.

Seamen and ordinary seamen whose term of service will expire before the end of the war, to be continued in the service.

APPROVED April 2, 1863.

CHAP. XIV.—*An Act to authorize the appointment of a register and an additional clerk and a draughtsman for the Navy Department.* April 4, 1863.

The Congress of the Confederate States of America do enact, That the Secretary of the Navy be authorized to appoint a register, at a salary of one thousand, eight hundred dollars per annum; a draughtsman, at a salary of one thousand, two hundred dollars per annum; and an additional clerk, at a salary of one thousand, two hundred dollars per annum.

Appointment of register, draughtsman, and an additional clerk in the Navy Department. Their salaries.

APPROVED April 4, 1863.

CHAP. XV.—*An Act to authorize the Secretary of the Navy to employ the best pilots for service in the Confederate Marine.* April 4, 1863.

The Congress of the Confederate States of America do enact, That the Secretary of the Navy be, and is hereby authorized, to employ for service on board of vessels, used or owned by the Confederate States for purpose of running the blockade of any of the ports of the Confederacy, the most skillful pilots, on such terms as, to him, shall seem best and requisite to secure their services, either by the month, or the single or round voyage.

Secretary of the Navy to employ pilots for service on vessels of the C. S., running the blockade.

APPROVED April 4, 1863.

April 4, 1863.

CHAP. XVI.—*An Act to change the title of engineers in the Navy.*

Title of certain engineers in the navy changed to chief engineers.

The Congress of the Confederate States of America do enact, That the twelve engineers in the Navy, authorized by the act number three hundred and sixty-two, approved April twenty-first, eighteen hundred and sixty-two, shall hereafter be known and designated as chief engineers.

APPROVED April 4, 1863.

April 11, 1863.

CHAP. XVII.—*An Act for the relief of certain officers of the Navy and of the Marine Corps.*

Leave of absence pay allowed certain officers of the navy and marine corps, who resigned from the navy and marine corps of the U. S.

The Congress of the Confederate States of America do enact, That the Secretary of the Navy cause to be paid to those officers of the Navy and Marine Corps, who resigned from the Navy and Marine Corps of the United States, in consequence of secession, and who were arrested and imprisoned in consequence of such resignation, and who subsequently joined the Navy and Marine Corps of the Confederate States, leave of absence pay for and during the term of such imprisonment, and up to the time of their appointment in the Navy and Marine Corps of the Confederate States.

APPROVED April 11, 1863.

April 11, 1863.

1861, Aug. 29.

CHAP. XVIII.—*An Act to amend An Act entitled "An Act to authorize the Secretary of the Navy to make certain contracts, without advertising for proposals," approved August 29th, 1861.*

Secretary of the Navy authorized to contract for supplies for the navy without advertising for proposals.

Proviso.

The Congress of the Confederate States of America do enact, That the above entitled act be so amended as to authorize the Secretary of the Navy, in case he should deem it advisable, to contract for all supplies required for the navy, without advertising for proposals as required by law: Provided, [That] this act shall expire at the end of the present war.

APPROVED April 11, 1863.

April 13, 1863.

CHAP. XIX.—*An Act to prohibit the punishment of soldiers by whipping.*

Punishment of soldiers by whipping, prohibited.

The Congress of the Confederate States of America do enact, That from and after the passage of this act, it shall not be lawful for any court martial or military court to cause any soldier in the service of the Confederate States to be punished by whipping, or the infliction of stripes upon his person; and that all laws and customs contravening the provisions of this act, be, and the same are hereby, repealed.

Article XX of the articles of war, amended.

SEC. 2. That article twenty of the Articles of War, be so amended as to read as follows: "All officers and soldiers who have received pay, or have been duly enlisted in the service of the Confederate States, and shall be convicted of having deserted the same, shall suffer death or confinement in a penitentiary, with or without hard labor, for a period not less than one year, or more than five, or such other punishment, not inconsistent with the provisions of this act, as the court martial or military court may determine."

APPROVED April 13, 1863.

CHAP. XX.—*An Act to exempt contractors for carrying the mails of the Confederate States, and the drivers of post coaches and hacks from military service.*

April 14, 1863.

The Congress of the Confederate States of America do enact, That the contractors for carrying the mails of the Confederate States, shall be exempt from the performance of military duty in the armies of the Confederate States, from and after the passage of this act, during the time they are such contractors: *Provided, That* no more than one contractor shall be exempt on any one route, and that no more than one member of any firm of contractors shall be exempt, and no contractor on any route of less than ten miles in length and on which the mail is carried on horse, shall be exempt under this act; and if one or more members of any such firm be exempt, from age or other cause, from the performance of military duty, the other member or members of such firm shall not be exempt by this act, on account of being mail contractors: *And, provided further, That* no person to whom a contract for carrying the mails may be transferred, with the consent of the Post-Office Department, after the passage of this act, shall be exempt from military service on that account.

Contractors for carrying the mails exempted from military duty.

Proviso.

Further proviso.

SEC. 2. That the drivers of post coaches and hacks for carrying the mails, on all routes where the weight of the mails requires that they should be carried in coaches or hacks, shall be exempt from military service in the armies of the Confederate States, from and after the passage of this act, so long as they continue to be employed as such drivers: *Provided, The* contractor by whom any such driver is employed, shall take and subscribe an oath, to be furnished to the enrolling officer, that the weight of the mails on his route requires the use of coaches or hacks for their conveyance, and that he has not a greater number of drivers employed in his service than are indispensable to enable him to fulfil his contract for carrying the mails, and that he will not, while a contractor, employ a greater number of drivers than may be indispensably necessary for that purpose, and that he will give notice to the enrolling officer when any such driver ceases to be in his employment.

Drivers of post coaches and hacks for carrying the mails, likewise exempted from military service.

Proviso.

APPROVED April 14, 1863.

CHAP. XXI.—*An Act for the relief of the Brunswick and Albany railroad company*

April 16, 1863.

WHEREAS, The Brunswick and Albany railroad, in the State of Georgia, has been run and used as a military necessity, from the month of September, eighteen hundred and sixty-one, to the present time, and no charge for the use of the said road has been made by the proprietors thereof, against the government: Therefore, to preserve the said railroad from being broken up or destroyed,

Preamble.

The Congress of the Confederate States of America do enact, That the stock and bonds of the Brunswick and Albany railroad company, returned, or which may be returned to the receiver at Savannah, as property of alien enemies, and sequestered, or which may be sequestered by decree of the proper courts, shall not be sold at public auction, nor otherwise disposed of during the continuance of the war, but shall, after the ratification of peace between the Confederate States and the United States, be appraised in the following manner: One appraiser shall be appointed by the judge of the district court of the Confederate States for the district of Georgia; another shall be appointed by the board of directors of said company; and these two shall appoint a third, and their appraisement shall be made under oath and in writing, and filed with the clerk of the said district court. When the said ap-

Provision for the relief of the Brunswick and Albany railroad company.

praisement shall be made, the said company shall have the privilege of paying, within ninety days thereafter, to the receiver at Savannah, the amount of said appraised value; and upon such payment, the possession and title to the said stock and bonds, shall vest in, and be transferred to the said company: *Provided, however,* That by accepting the relief hereby granted, and upon payment of the said appraised value, the said company shall be held and taken to have relinquished all claim against the Confederate States, for compensation for the use of their said railroad.

Proviso.

APPROVED April 16, 1863.

April 16, 1863.

CHAP. XXII.—*An Act to allow minors to hold commissions in the Army.*

Minors allowed to hold commissions in the army.

The Congress of the Confederate States of America do enact, That from and after the passage of this act, commissions in the Army of the Confederate States, and in the Provisional Army of the Confederate States, may be issued to persons under twenty-one years of age, except in the case of officers who are required by law to give bond.

APPROVED April 16, 1863.

April 16, 1863.

CHAP. XXIII.—*An Act to authorize the increase of the compensation of route agents, and to increase the per diem allowance to special agents of the Post-Office Department.*

Maximum compensation to route agents in the service of the Post-Office Department.

The Congress of the Confederate States of America do enact, That from and after the passage of this act, the maximum compensation to be paid to route agents in the service of the Post-Office Department, shall not exceed twelve hundred dollars per annum.

Compensation of special agents.

SEC. 2. That from and after the passage of this act, the annual compensation of special agents of the Post-Office Department shall be sixteen hundred dollars per annum; and they shall also be allowed the sum of three dollars per day for their travelling and incidental expenses while actually engaged in travelling on the business of the Department.

Travelling and incidental expenses allowed.

APPROVED April 16, 1863.

April 16, 1863.

CHAP. XXIV.—*An Act to establish a preferred mail across the Mississippi River.*

Mail route to be established across the Mississippi River.

The Congress of the Confederate States of America do enact, That the Postmaster General of the Confederate States is authorized to establish a mail route for the more speedy transmission of letters and dispatches, only, between the States lying east and those lying west of the Mississippi River. Postage on mail matter to be sent by said route shall be prepaid at the rate of fifty cents for each half ounce; but in calculating the weight of such mail matter, any fraction of an ounce less than a half shall be regarded as a half ounce.

Rate of postage.

Letters and dispatches to have preference over all other matter.

SEC. 2. Letters and dispatches for the route hereby authorized shall have preference over all other mail matter in the transmission of the mails across the Mississippi River.

Postmaster General to establish

SEC. 3. The Postmaster General is authorized to establish regulations for the prompt mailing, forwarding, and distributing of mail matter on

said route, and he may apply the money arising, from time to time, from the postage thereon in the employment of couriers, or other means, for the safer, more frequent, and more rapid transmission of said preferred mails.

necessary regulations. How to apply the money arising from the postage.

APPROVED April 16, 1863.

CHAP. XXV.—An Act to prevent the absence of officers and soldiers without leave.

April 16, 1863.

The Congress of the Confederate States of America do enact, That no officer or soldier of the army shall receive pay for any period during which he may be absent without leave, or beyond the leave granted, from competent authority, according to the regulations of the army: *Provided*, That this restriction shall not affect the sick and wounded in hospitals.

Officers or soldiers absent without leave to receive no pay.

Proviso.

SEC. 2. In order to enforce the requirements of the foregoing section, it is hereby made the duty of commanding officers of companies to state upon the muster and pay-rolls of their companies the length of time any officer or soldier has been absent therefrom, without leave of competent authority, since the previous payment, when the deduction of pay for such absence will be made by the quartermaster from the amount otherwise due the officer or soldier; and any commander of a company who shall fail to note such absence on the muster and pay-rolls of the company shall be required to refund to the Government the amount forfeited by such absent officer or soldier, unless it shall already have been received from the officer or soldier so absent.

Length of absence to be stated on the muster and pay rolls.

Deduction of pay for absence.

Forfeiture incurred by commanders of companies for failure to note such absence.

SEC. 3. Officers shall certify upon honor on their pay accounts whether they have or have not been absent, without leave by competent authority, within the time for which they claim pay; and if absent without leave, they shall state in their certificates the time and period of such absences. In like manner, commanding officers of companies shall certify on honor on their pay accounts that they have stated fully and correctly on the muster and pay-rolls of their companies the length of time each officer and soldier of the company has been absent without leave since the last payment of the company.

What facts officers are required to certify on their pay accounts.

SEC. 4. That this act shall not be construed to relieve any officer or private from any other penalty to which he may be liable by existing laws or regulations.

This act not to relieve from other penalties.

APPROVED April 16, 1863.

CHAP. XXVI.—An Act to amend the several acts prescribing the mode of publishing the laws and resolutions of the Confederate States.

April 16, 1863.

The Congress of the Confederate States of America do enact, That it shall be the duty of the Attorney General to select from the laws and resolutions of the present and future sessions of the Congress such as may be of a public nature, and which, in his judgment, require immediate publication, and cause the same to be inserted weekly, for four weeks, in three public gazettes published in each State, selecting such gazettes as shall, in his judgment, most generally distribute the laws and resolutions throughout the entire limits of the several States.

1861, Feb. 21.
May 21.
Aug. 5.
1862, Feb. 17.

Publication of the laws and resolutions of Congress.

SEC. 2. Any printer or publisher who may desire to print and

Printers or publishers may print or publish an edition of the laws.

Attorney General to grant a certificate of authentication.

publish an edition of the laws of the Confederate States, may do so at his own expense and for his own benefit; and the Attorney General shall grant a certificate of authentication to any such edition of the laws as shall conform to the standard now required for the printing and publication of the laws. Any edition of the laws so authenticated shall avail for all purposes for which the official publication may now be used.

APPROVED April 16, 1863.

April 16, 1863. CHAP. XXVII.—*An Act to amend "An Act to establish the Bureau of Indian Affairs."*

The Congress of the Confederate States of America do enact, That the second section of the of an act entitled "An Act to establish the bureau of Indian Affairs," approved March fiftieth, eighteen hundred and sixty-one, be so amended as that the clerk authorized therein may be appointed without the advice and consent of the Senate.

1861, Mar. 15.

Appointment of Clerk of Bureau of Indian Affairs.

APPROVED April 16, 1863.

April 16, 1863. CHAP. XXVIII.—*An Act relating to appeals from the Commissioner of Patents.*

Party appealing from decision of Commissioner of Patents to state the grounds of his appeal in writing. Commissioner to send up said statement.

The Congress of the Confederate States of America do enact, That hereafter in all cases of appeal from the decision of the Commissioner of Patents, touching the grant of a patent, the appelland shall, before the appeal is sent up, state in writing his grounds and reasons for said appeal, and file the same with said Commissioner, and the Commissioner shall send up the said statement along with the other papers in the case.

APPROVED April 16, 1863.

April 16, 1863. CHAP. XXIX.—*An Act to authorize the Commissioner of Patents to purchase books for the Library of the Patent Office.*

Commissioner of Patents authorized to purchase books for the library of his office.

The Congress of the Confederate States of America do enact, That the Commissioner of Patents be, and he is hereby authorized to expend from the Patent fund an additional sum of five hundred dollars in the purchase of necessary books for the library of his office.

APPROVED April 16, 1863.

April 16, 1863. CHAP. XXX.—*An Act explanatory of An Act entitled "An Act to authorize the President to accept and place in the service certain regiments and battalions heretofore raised," approved on the eleventh day of October, eighteen hundred and sixty-two.*

Act of 1862, Oct. 11, ch. 39, § 2 not to be so construed as to authorize general officers to

The Congress of the Confederate States of America do enact, That the second section of the act entitled "An Act to authorize the President to accept and place in the service certain regiments and battalions heretofore raised," approved on the eleventh day

of October, in the year one thousand eight hundred and sixty-two, shall not be so construed as to authorize any general officer to appoint any of the officers of said regiments and battalions. That said regiments and battalions shall have the right within ninety-days, on a day to be fixed by the commander of the brigade for that purpose, to elect such officers as volunteers have heretofore been authorized to elect: *Provided*, That this act shall not apply to any case where such office has heretofore been filled by election.

appoint any of the officers of regiments and battalions provided for by said section.

Such officers to be elected. *Proviso.*

APPROVED April 16, 1863.

CHAP. XXXI.—*An Act for the relief of certain officers and soldiers from the State of Missouri.* April 16, 1863.

The Congress of the Confederate States of America do enact, That the sum of seventy-five thousand dollars be, and is hereby, appropriated out of any money in the Treasury not otherwise appropriated, to pay the officers and men of the Missouri State Guard (after their transfer to the Confederate States,) who, from imprisonment, absence, and other accidental causes, have not received their pay, under such rules and regulations as the Secretary of War may prescribe.

Appropriation to pay certain officers and men of the Missouri State Guard.

APPROVED April 16, 1863.

CHAP. XXXII.—*An Act to provide for the execution of deeds by Marshals in certain cases.* April 17, 1863.

The Congress of the Confederate States of America do enact, That in all cases where sales of real property were made under judgments or decrees of the courts of the United States by the Marshals of such courts, within any of the Confederate States before the separation of such States, respectively, from the Union, upon which the Marshal had at the time of such separation made no deed of conveyance; such deed shall be made by the Marshal of the district in which the judgment was rendered, according to the mode prescribed by the thirty-second section of the act approved March sixteenth, one thousand eight hundred and sixty-one, entitled "An Act to establish the Judicial Courts of the Confederate States of America."

Deeds for property sold under judgments of the Courts of the U. S. to be made by the Marshals of the districts in which judgments were rendered.

APPROVED April 17, 1863.

CHAP. XXXIII.—*An Act to establish a Volunteer Navy.* April 18, 1863.

The Congress of the Confederate States of America do enact, That the President of the Confederate States is hereby authorized to receive into the service of the government private armed vessels, to be organized into a volunteer navy, and to appoint and commission officers for the same, who shall serve during the war, unless sooner discharged, under rules and regulations hereinafter prescribed, and such as may hereafter be established: *Provided, however*, That no

Private armed vessels to be received into the service and organized into a volunteer navy. *Appointment of officers. Proviso.*

vessel of less capacity than one hundred tons shall be received into said volunteer service.

SEC. 2. Any person or persons applying for service under this act, shall arm, man, provide and furnish the vessel or vessels to be used at his or their own expense, and shall furnish in writing to the Secretary of the Navy the name, armament and character of such vessel or vessels, and the names of the persons to be commissioned and warranted as officers, with the evidence of their character and fitness for the service; and if, in the judgment of the President, the vessel or vessels shall be fit for the service, and the parties named as officers be worthy to command, the President shall be authorized to receive such vessel or vessels into the volunteer navy of the Confederate States of America, and to commission the officers for the same to serve during the war, unless sooner discharged.

SEC. 3. The grades of commissioned officers of the volunteer navy shall be as follows: commander, first lieutenant, second lieutenant, assistant surgeon, and first and second assistant engineers. And the President may direct the Secretary of the Navy to issue warrants to such masters, boatswains, gunners, carpenters, and sailmakers as he may deem necessary for such service; and the pay of the officers and crew shall be as follows: For a commander, twenty-five dollars per month; for a first lieutenant, twenty dollars per month; for a second lieutenant, fifteen dollars per month; for an assistant surgeon, fifteen dollars per month; for an assistant engineer, fifteen dollars per month; for a second assistant engineer, ten dollars per month; for warrant officers, ten dollars per month; for seamen, five dollars per month; but such pay shall be given only for sea service. And the President may prescribe a uniform for the officers and seamen; and when any vessel or vessels shall be prepared for service and received under the provisions of this act, it or they shall be under the control and direction of the President; and subject to all the laws, rules and regulations of the regular navy of the Confederate States, except as otherwise provided for in this act. It shall be the duty of the commander of every such vessel to transmit to the Secretary of the Navy, as early as practicable, after the organization of his crew, a descriptive list thereof, together with a duplicate of their shipping articles or enlistment rolls, and of the contract between owners, officers, and crew, for the division of prize money.

SEC. 4. That the vessels of the volunteer navy are authorized to seize, capture and destroy upon the sea or within the ebb and flow of the tide, all vessels and property of the United States, and of the citizens thereof; and ninety per cent. of the value of all such captures, less the costs and expenses of adjudication shall be forfeited, and accrue to the benefit of the owners, officers and crews of the vessels making such captures; and all vessels and property captured as aforesaid shall be proceeded against and adjudicated as in other cases of prize under the laws of the Confederate States, which are hereby extended over the same; and the proceeds accruing from such condemnations shall be distributed under order of the court having jurisdiction thereof, according to the written agreement between the parties entitled to the same; but if there be no such written agreement, then one half to the owners of the vessel, and the other half to the officers and crews, according to the rules prescribed for the distribution of prize money in the regular navy.

SEC. 5. All vessels, goods and effects, the property of any citizen of the Confederate States, or of any persons resident in, and under the protection of the Confederate States, or of persons permanently within the territories and under the protection of any foreign prince, government or State in amity with the Confederate States, which shall have been captured by the forces of the United States of America, and recaptured by vessels commissioned under this act, shall be restored to their lawful owners, upon payment by them of a just and reasonable salvage, to be determined by the agreement of the parties mutually concerned, or by the decree of any court having competent jurisdiction. And such salvage shall be distributed amongst the owners, officers and crews of the vessels making such captures, according to the manner and upon the principles heretofore provided for in cases of capture and prize.

Vessels, etc., recaptured, belonging to citizens of the C. S. to be restored to owners on payment of salvage.

Salvage: how distributed.

SEC. 6. The owners, officers and crews of vessels commissioned under this act, shall be entitled to receive from the treasury of the Confederate States, twenty-five per cent. of the value of every armed vessel, or military or naval transport in the service of the United States, which they may burn, sink, or destroy, and the sum of twenty-five dollars for every prisoner captured on board such vessel or transport, and brought into the Confederate States. And the Secretary of the Navy is hereby authorized to distribute the compensation accruing under this section, in the same manner and on the same principles as hereinbefore provided in cases of prize and capture. All questions of relative or assimilated rank between the regular and volunteer navy, shall be decided by the President.

Compensation for destroying vessels in the U. S. service, and for capturing prisoners on such vessels.

How distributed.

Questions of rank between regular and volunteer navy to be decided by President.

SEC. 7. The remaining ten per cent. of all prize and coin-pensation money accruing under this act, shall be paid into the treasury of the Confederate States, to be held by the government as a fund for the maintenance of such persons as may be wounded, and of the widows and orphans of those slain while engaged in such service, to be assigned and distributed as shall hereafter be provided for by law.

10 per cent. of prize and compensation money to be paid into the treasury; for what purpose and how distributed.

APPROVED April 18, 1863.

CHAP. XXXIV.—An Act to amend An Act entitled "An Act to secure copyrights to authors and composers," approved May 21, 1861.

April 18, 1863.
1861, May 21,

The Congress of the Confederate States of America do enact, That any person now being a citizen or resident of the Confederate States of America, loyal to the government thereof, who had secured a copy right in any book, map, musical composition, print or engraving, under the laws of the United States, before the separation of these States therefrom, shall be entitled to all the rights, privileges and remedies secured to authors and composers, by the act to which this act is an amendment, upon complying with the several requirements made of authors and composers by the aforesaid act: *Provided*, That in ascertaining the term of any copy-right, the period during which it was enjoyed under the laws of the United States, shall be computed.

Rights secured to citizens of the C. S., who obtained copyrights in books, &c., under the laws of the U. S.

Proviso.

SEC. 2. Any author, composer or designer, who is a citizen of the Confederate States, and loyal to the government thereof, and who has any interest, in the form of a per centage, on the sales or otherwise, in a copy-right obtained under the laws of the United States, and owned by an

Rights secured to such citizens having an interest in copyrights obtained under the

laws of the U. S., alien enemy, shall have all the rights, privileges and remedies of the owner thereof, under the conditions and restrictions provided in the preceding section of this act: *Provided*, That nothing in this section shall be so construed as to prejudice any interest which may be held by a loyal citizen of the Confederate States, other than the author, in any copyright owned by an alien enemy, or the rights of the Confederate States under the sequestration acts, to the copies of any book, map, musical composition, print or engraving, published by an alien enemy.

Remedies for infringement of copyright before the passage of this act.

SEC. 3. Any author, designer or publisher, who may become entitled to the benefit of the provisions of the first section of this act, shall have all the remedies for any infringement of his or her copyright, which may have occurred before the passage of this act, which would exist had such infringement occurred subsequent to its passage.

APPROVED April 18, 1863.

April 22, 1863.

CHAP. XXXV.—*An Act to establish a Nitre and Mining Bureau.*

Act of 1862, April 11, ch. 26.

Nitre and mining bureau established.

The Congress of the Confederate States of America do enact, That the officers authorized and appointed under the Act entitled "An Act for the organization of a corps of officers for the working of nitre caves, etc.," passed the eleventh of April, one thousand eight hundred and sixty-two, together with such additional officers, as are authorized by the provisions of this act, shall constitute an independent bureau of the War Department, to be entitled "the nitre and mining bureau."

Duties.

SEC. 2. *Be it further enacted*, That said bureau shall have charge of all the duties prescribed in the second section of said act, and, shall besides, be charged with all duties and expenditures connected with the mining of iron copper, lead, coal, etc., so far as it shall be deemed necessary to supply the military necessities of the country; and the superintendent thereof shall, under the Secretary of War, have full power to make such leases of real estate and purchases of fixtures as are necessary or appurtenant to any mines it may deem expedient to open or work on government account; and may also contract, subject to the approval of the Secretary of War, for such supplies, by purchase or otherwise, of all copper, lead, iron, coal, zinc and such other minerals as may be required for the prosecution of the war.

Powers of superintendent.

Officers.

SEC. 3. *Be it further enacted*, That said bureau shall consist of one lieutenant colonel as superintendent, three majors as assistant superintendents, six captains and ten lieutenants, in which shall be included the officers of the present nitre corps, who shall have the same pay and allowances prescribed for officers of cavalry of the same grades.

Their pay and allowances.

APPROVED April 22, 1863.

April 22, 1863.

CHAP. XXXVI.—*An Act to amend An Act entitled "An Act to provide for an increase of the Quartermaster and Commissary Departments," approved February 15, 1862.*

Act of 1862, Feb. 15, amended.

Quartermasters and commissaries not to employ as clerks, persons liable to military service.

The Congress of the Confederate States of America do enact, That the act entitled "An Act to provide for an increase of the quartermaster and commissary departments," approved February fifteenth, eighteen hundred and sixty-two, be, and the same is hereby amended, by striking out the proviso at the end of the same, and inserting in lieu thereof the following: *Provided*, That no quartermaster, assistant quartermaster, commissary, or

assistant commissary, be authorized to employ as a clerk any one liable to military service; and the commanding officer of quartermasters, assistant quartermasters, commissaries, or assistant commissaries, may detail from the ranks under his command, such person or persons as may be necessary for service in the offices of said quartermasters, assistant quartermasters, commissaries and assistant commissaries: *Provided*, That only disabled soldiers shall be so detailed, while one can be found for such service."

Persons detailed from the ranks for such service.

Proviso.

APPROVED April 22, 1863.

CHAP. XXXVII.—*An Act to liquidate a claim due to the State of Alabama, for the steamer Florida.*

April 22, 1863.

The Congress of the Confederate States of America do enact, That the Secretary of the Treasury pay to the proper authorities of the State of Alabama, the sum of ninety thousand dollars, being the sum paid by said State for the steamer Florida, which vessel was turned over by said State to the Confederate States, for a gun-boat.

State of Alabama to be paid for the steamer Florida.

SEC. 2. *Be it further enacted*, That the said sum of ninety thousand dollars, be paid in bonds of the Confederate States, bearing interest at the rate of eight per centum per annum, and payable at not less than twenty, nor more than thirty years, and redeemable at the option of the government, after five years, which bonds the Secretary of the Treasury is authorized to issue.

Payment to be made in bonds bearing 8 per cent. interest.

When bonds payable and redeemable.

APPROVED April 22, 1863.

CHAP. XXXVIII.—*An Act to lay taxes for the common defence, and carry on the Government of the Confederate States.*

April 20, 1863.

The Congress of the Confederate States of America do enact, That there shall be levied and collected upon the value of all naval stores, salt, wines and spirituous liquors, tobacco, manufactured or unmanufactured, cotton, wool, flour, sugar, molasses, syrup, rice, and other agricultural products, held or owned on the first day of July next, and not necessary for family consumption, for the unexpired portion of the year eighteen hundred and sixty-three, and of the growth or production of any year preceding the year eighteen hundred and sixty-three, a tax of eight per centum; and on all moneys, bank notes or other currency on hand, or on deposits, on the first day of July next; and on the value of all credits on which the interest has not been paid, held or owned by any person, co-partnership or corporation, on the first day of July next, and not employed in a business, the income derived from which is taxed under the provisions of this act, there shall be levied and collected a tax of one per cent.: *Provided*, That all moneys owned, held or deposited beyond the limits of the Confederate States, shall be valued at the current rate of exchange in Confederate treasury notes, and the said tax shall be assessed on the first day of July next, or as soon thereafter as may be practicable, and be collected on the first day of October next, or as soon thereafter as may be practicable.

Naval stores, wines, liquors, tobacco, cotton, wool, flour, sugar, molasses, rice, &c. held on 1st July, 1863.

Tax 8 per cent. on value. Moneys and credits.

Tax of one per cent.

Moneys owned or held beyond the limits of the C. S., valued at what rate.

When taxes to be assessed and when collected.

SEC. 2. Every person engaged or intending to engage in any business named in the fifth section of this act, shall, within sixty days after the passage of this act, or at the time of beginning business, and on the first day of January in each year thereafter, register with the district collector, in

Business to be registered within sixty days after passage of act, and 1st January in

each year thereafter. such form as the commissioner of taxes shall prescribe, a true account of the name and residence of each person, firm or corporation engaged or interested in the business, with a statement of the time for which, and the place and manner in which the same is to be conducted, and of all other facts going to ascertain the amount of tax upon such business for the past or the future, according to the provisions of this act. At the time of such registry, there shall be paid to the collector the specific tax for the year, ending on the next thirty-first of December, and such other tax as may be due upon sales or receipts in such business, at the time of such registry, as herein provided; and the collector shall give to the person making such registry a copy thereof, with a receipt for the amount of tax then paid.

Specific tax paid at time of registry.

Defaulters pay double tax.

Sec. 3. Any person failing to make the registry, and to pay the tax required by the preceding section, shall, in addition to all other taxes upon his business, imposed by this act, pay double the amount of the specific tax on such business, and a like sum for every thirty days of such failure.

Separate registry to be kept.

Sec. 4. Except where herein otherwise provided, there shall be a separate registry and tax for each business mentioned in the fifth section of this act, and for each place of conducting the same; but no tax shall be required for the mere storage of goods at a place other than the registered place of business. Upon every change in the place of conducting a registered business, there shall be a new registry, but no additional tax shall be required. Upon the death of any person conducting a business registered and taxed as herein required, or upon the transfer of the business to another, the business shall not be subjected to any additional tax, but there shall be a new registry in the name of the person authorized by law to continue the business.

In case of death or change of place, new registry to be made.

Tax on certain trades, &c., for year ending 31st December, 1863, and for each year thereafter, viz.

Bankers \$500.

Sec. 5. That upon each trade, business or occupation hereinafter named, the following taxes shall be levied and paid for the year, ending on the thirty-first of December, eighteen hundred and sixty-three, and for each and every year thereafter, viz:

Banks of issue and certain agents, not included.

I. Bankers shall pay five hundred dollars. Every person shall be deemed a banker within the meaning of this act who keeps a place of business where credits are opened in favor of any person, firm or corporation, by the deposit or collection of money or currency, and by whom 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 any bank legally authorized to issue notes as circulation, nor agents for the sale of merchandize for account of producers or manufacturers.

Auctioneers \$50 and two and a half per cent. on gross sales. One fourth of one per cent. on stock.

II. Auctioneers shall pay fifty dollars and two and a half per centum on the gross amount of sales made: *Provided, however,* That on all sales at auction of stock or securities for money, the tax shall be one fourth of one per centum on the gross amount of sales. 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 at public outcry. The tax upon the auctioneers shall be deemed a tax upon the personal privilege, to be paid by each individual engaged in the business, and without regard to the place at which the same is conducted. No tax shall be required upon auction sales made for dealers in a business registered and taxed and at their place of business, or upon official sales at auction, made by judicial or executive officers, or by personal representatives, guardi[a]ens or committees.

No tax on persons registered and taxed.

Wholesale dealers in liquors, \$200 and 5 per cent. on gross sales.

III. Wholesale dealers in liquors of any and every description, including distilled spirits, fermented liquors, and wines of all kinds, shall pay two hundred dollars, and five per centum on the gross amount of sales made. 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. All persons who shall sell, or offer for sale, any such liquors or wines, in quantities less than three gallons at one time to the same person, shall be regarded as a retail dealer in liquors.

IV. Retail dealers in liquor, including distilled spirits, fermented liquors, and wines of every description, shall pay one hundred dollars and ten per centum on the gross amount of all sales made.

Retail dealers in liquors, \$100 and 10 per cent on gross sales.

V. Retail dealers shall pay fifty dollars and two and a half per centum on the gross amount of sales made. Every person whose business or occupation it is to sell or offer to sell groceries or any goods, wares, merchandise or other things 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,) shall be regarded as a retail dealer under this act: *Provided, however,* That any mechanic who shall sell only the products of the labor of himself and his own family, shall be exempt from this tax.

Retail dealers \$50 and two and a half per cent.

Mechanic selling products of his own labor, exempt.

VI. Wholesale dealers shall pay two hundred dollars and two and a half per centum on the gross amount of all sales made. Every person whose business or occupation it 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 as a wholesale dealer under this act; but, having been registered as a wholesale dealer, such person may also sell, as aforesaid, as a retailer.

Wholesale dealers \$200 and two and a half per cent.

VII. Pawnbrokers shall pay two hundred dollars. Every person, whose business or occupation it is to take or receive, by way of pledge, favor or exchange, any goods, wares or merchandise, or any kind of personal property whatever, for the repayment or security of money lent thereon, shall be deemed a pawnbroker under this act.

Pawnbrokers, \$200.

VIII. Distillers shall pay two hundred dollars, and also twenty per centum on the gross amount of all sales made. Every person or partnership, who distills or manufactures spirituous liquors for sale, shall be deemed a distiller under this act: *Provided, however,* That distillers of fruit, for ninety days or less, shall pay sixty dollars, and also fifty cents per gallon on the first ten gallons, and two dollars per gallon on all spirits distilled beyond that quantity.

Distillers \$200 and 20 per cent.

Of fruit, for 90 days, \$60.

IX. Brewers shall pay one hundred dollars, and two and a half per centum on the gross amount of sales made. Every person who manufactures fermented liquors of any name or description, for sale, from malt, wholly or in part, shall be deemed a brewer under this act.

Brewers \$100 and 2 1/2 per cent.

X. Hotels, inns, taverns and eating houses, shall be classified and rated according to the yearly rental, or if not rented, according to the estimated value of the yearly rental of the house or property occupied or intended to be occupied as a hotel, inn, tavern or eating house, as follows, to-wit: In cases where the actual or estimated rent shall amount to ten thousand dollars, or more, they shall constitute the first class, and pay an annual sum of five hundred dollars; In cases where said rent shall be five, thousand dollars and less than ten thousand dollars, they shall constitute the second class, and pay an annual sum of three hundred dollars; and in cases where said rent shall be two thousand, five hundred dollars, and less than five thousand dollars, they shall constitute the third class, and pay an annual sum of two hundred dollars; in cases where said rent shall be one thousand dollars, and less than two thousand five hundred dollars, they shall constitute the fourth class, and pay an annual sum of one hundred dollars; and in cases where said rent shall be less than one thousand dollars, they shall constitute the fifth class, and pay an annual sum of thirty dollars. Every place where food and lodgings, or lodgings only, are

Hotels, inns, taverns and eating houses.

1st class, \$500.

2d class, \$300.

3d class, \$200.

4th class, \$100.

5th class, \$50.

provided for and furnished travellers, sojourners or boarders, in view of payment therefor, the income or receipts from which amount to five hundred dollars, from that source, shall be regarded a hotel, inn or tavern, under this act.

XI. That every place where food or refreshments of any kind are provided for casual visitors, and sold for consumption therein, and every boarding house in which there shall be six boarders, or more, shall be deemed an eating house under this act.

Brokers, \$200.

XII. Brokers shall pay two hundred dollars. Any person whose business it is to purchase and sell stocks, coined money, bank notes, or other securities, for themselves or others, or who deals in exchanges relating to money, shall be deemed a broker under this act.

Commercial brokers or commission merchants, \$200 and 2½ per cent.

XIII. Commercial brokers or commission merchants shall pay two hundred dollars, and two and a half per centum upon all sales made. Any person or firm, except one registered as a 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 consigned by others than the producers, to manage business matters for the owners of vessels, or for the shippers or consignors of goods, or whose business it is to purchase, rent, hire or sell real estate or negroes, shall be deemed a commercial broker or commission merchant under this act.

Tobaccoists \$50 and 2½ per cent.

XIV. Tobaccoists shall pay fifty dollars and two and a half per cent, on gross amount of sales. Any person whose business it is to sell, at retail, cigars, snuff, or tobacco in any form, shall be deemed a tobaccoist under this act. But registered wholesale and retail dealers shall not be taxed as tobaccoists.

Theatres, \$500 and 5 per cent on receipts.

XV. Theatres shall pay five hundred dollars, and five per cent. on all receipts, which tax shall be paid by the owner of the building. Every edifice used for the purpose of dramatic 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.

Circus, \$100 and \$10 each exhibition.

Each circus shall pay one hundred dollars, and a tax of ten dollars for each exhibition, which tax shall be paid by the manager thereof. Every building, tent or space, or area, where feats of horsemanship or acrobatic sports are exhibited, shall be regarded as a circus under this act. Jugglers and other persons exhibiting shows, shall pay fifty dollars. Every person who performs by slight of hand, shall be regarded as a juggler under this act: *Provided*, That no registry made in one State shall be held to authorize exhibitions in another State; and but one registry shall be required under this act to authorize exhibitions in any one State.

Jugglers \$50.

Bowling alleys and billiard rooms, \$40.

XVI. Bowling alleys and billiard rooms shall pay forty dollars for each alley or billiard table registered, which tax shall be paid by the owner thereof. 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.

Livery stables, \$50.

XVII. Livery stable keepers shall pay fifty dollars. Any person whose occupation or business is to keep horses for hire or to let, shall be regarded as a livery stable keeper under this act.

Cattle brokers, \$50, and 2½ per cent.

XVIII. Cattle brokers shall pay the sum of fifty dollars, and two and a half per centum on the gross amount of sales made. Any person whose business it is to buy and sell and deal in cattle, horses, hogs or sheep, shall be considered a cattle broker.

Butchers and bakers, \$50 and 1 per cent.

XIX. Butchers and bakers shall pay the sum of fifty dollars, and one per centum on the gross amount of sales made. Any person whose business it is to butcher and sell, or offer for sale in open market or otherwise, the flesh of cattle, hogs or sheep, shall be deemed a butcher under this act; and any person whose business it is to bake and sell, or offer for sale, bread, shall be deemed a baker under this act.

XX. Ped[d]lers shall pay fifty dollars, and two and a half per cent. on the gross sales. Any person, except persons engaged in peddling exclusively periodicals, books, newspapers, published in the Confederate States, bibles or religious tracts, who sells, or offers to sell, at retail, goods, wares, or other commodities, travelling with his goods from place to place in the street, or through different parts of the country, shall be deemed a ped[d]ler under this act: *Provided*, That any ped[d]ler who sells, or offers to sell, dry goods, foreign or domestic, by one or more original pieces or packages at one time, and to the same person or persons as aforesaid, shall pay one hundred dollars, and two and a half per cent. on the gross sales; and any person who peddles jewelry, shall pay fifty dollars, and two and a half per centum on the gross sales. The tax upon ped[d]lers shall be deemed a tax on the personal privilege, to be paid by each individual engaged in the business, without regard to place at which the same is conducted.

Peddlers, \$50 and 2½ per cent.
Books, newspapers, &c., exempt.

Selling by the package, \$100 and 2½ per cent.

Jewelry, \$50 and 2½ per cent.

XXI. Apothecaries shall pay fifty dollars, and two and a half per centum on the gross amount of sales made. Every person who keeps a shop or building where medicines are compounded or prepared according to prescriptions of physicians, and sold, shall be regarded as an apothecary under this act.

Apothecaries, \$50 and 2½ per cent.

XXII. Photographers shall pay the sum of fifty dollars, and two and a half per centum on the gross amount of sales made. Any person or persons who make for sale photographs, ambrotypes, daguerreotypes, or pictures on glass, metal, paper or other material, by the action of light, shall be regarded a photographer under this act.

Photographers, \$50 and 2½ per cent.

XXIII. Lawyers actually engaged in practice shall pay fifty dollars. 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 Confederate States, or of any State, or give advice in relation to causes or matters pending therein, shall be deemed to be a lawyer within the meaning of this act.

Lawyers, \$50.

XXIV. Physicians, surgeons and dentists actually engaged in the practice, shall pay fifty dollars. Every person whose business it is, for fee or reward, to prescribe remedies, or perform surgical operations for the cure of any bodily disease or ailment, shall be deemed a physician, surgeon or dentist within the meaning of this act, as the case may be; and the provisions of paragraph number twenty-one, shall not extend to physicians who keep on hand medicines solely for the purpose of making up their own prescriptions for their own patients. The tax upon lawyers, physicians, surgeons and dentists, shall be deemed a tax upon the personal privilege, to be paid by each individual in the business, and without regard to the place at which the same is conducted: *Provided*, That the provisions of this act shall not apply to physicians and surgeons exclusively engaged in the Confederate service.

Physicians, surgeons and dentists, \$50.

Surgeons and physicians in the army exempt.

XXV. Confectioners shall pay fifty dollars, and two and a half per centum on the gross amount of sales. Every person who sells, at retail, confectionery, sweetmeats, comfits, or other confections, in any building, shall be regarded as a confectioner under this act.

Confectioners \$50 and 2½ per cent.

SEC. 6. And every person registered and taxed upon the gross amount of sales as aforesaid shall be required, on the first day of July, eighteen hundred and sixty-three, to make a list or return to the assessor of the district of the gross amount of such sales as aforesaid, to-wit: From the passage of this act to the thirtieth day of June, eighteen hundred and sixty-three, inclusive, and at the end of every three months, or within ten days thereafter, after the said first day of July, eighteen hundred and sixty-three, make a list or return to the assessor of the district, of the gross amount of such sales made as aforesaid, with the amount of tax which has accrued or should accrue thereon, which list shall have annexed

Persons registered and taxed upon gross amount of sales, to make return thereof to the assessor, on 1st July, 1863.

Return to be under oath. thereto a declaration, under oath or affirmation, in form or manner as may be prescribed by the commissioner of taxes, that the same is true and correct, and shall at the same time as aforesaid, pay to the collector the

Penalty for default. amount of tax thereupon as aforesaid, and in default thereof shall pay a penalty in double the amount of the tax.

Salaries, except of persons in military or naval service, 1 per cent on \$1,500, and 2 per cent on the excess. SEC. 7. That upon the salaries of all salaried persons serving in any capacity whatever, except upon the salaries of persons in the military or naval service, there shall be levied and collected a tax of one per centum on the gross amount of such salary, when not exceeding fifteen hundred dollars, and two per centum upon any excess over that amount, to be levied and collected at the end of each year, in the manner prescribed for other taxes enumerated in this act: *Provided*, That no taxes shall be imposed by virtue of this act on the salary of any person receiving a salary not exceeding one thousand dollars per annum, or at a like rate for another period of time, longer or shorter.

Salaries less than \$1,000 exempt. SEC. 8. That the Secretary of the Treasury shall cause to be assessed and ascertained, on the first of January next, or as soon thereafter as practicable, the income and profits derived by each person, joint stock company and corporation, from every occupation, employment or business, whether registered or not, in which they may have been engaged, and from every investment of labor, skill, property or money, and the income and profits derived from any source whatever, except salaries, during the calendar year preceding the said first day of January next, and the said income and profits shall be ascertained, assessed and taxed in the manner hereinafter prescribed.

All incomes and profits to be assessed 1st January, 1864. I. If the income be derived from the rents of houses, lands, tenements, manufacturing or mining establishments, fixtures and machinery, mills, springs of salt or oil, or veins of coal, iron or other minerals, there shall be deducted from the gross amount of the annual rent a sum sufficient for the necessary annual repairs, not exceeding ten per centum on said rent, except that the rent derived from houses shall be subject to a deduction not exceeding five per centum for annual repairs.

Except salaries.

Deductions allowed from incomes, to-wit: From rents of houses, lands, &c.; II. If the income be derived from any manufacturing or mining business, there shall be deducted from the gross value of the products of the year: first, the rent of the establishment and fixtures, if actually rented and not owned by the persons prosecuting the business; second, the cost of the labor actually hired and paid for; third, the actual cost of the raw material purchased and manufactured.

from manufacturing or mining business; III. If the income be derived from navigating enterprises, there shall be deducted from the gross earnings, including the value of freights on goods shipped by the person running the vessel, the hire of the boat or vessel, if not owned by the person running the same, or if owned by him, a reasonable allowance for the wear and tear of the same, not exceeding ten per cent. per annum, and also the cost of running the boat or vessel.

from navigating enterprises; IV. If the income be derived by the tax payer from boat or ship-building, there shall be deducted from the gross receipts of his occupation, including the value of the ship when finished, if built for himself, the cost of the labor actually hired and paid by himself, and the prime cost of the materials, if purchased by him.

from ship or boat building; V. If the income be derived by the tax payer from the sale of merchandise or any other property, real or personal, there shall be deducted from the gross amount of sales, the prime cost of the property sold, including the cost of transportation, salaries of clerks actually paid, and the rent of buildings employed in the business, if hired and not owned by himself.

from sale of merchandise or other property; VI. If the income be derived by the tax payer from any other occupa-

from any other oc-

tion, profession, employment or business, there shall be deducted from the gross amount of fees, compensation, profits, earnings or commissions, the salaries of clerks actually paid, and the rent of the office or other building used in the business, if hired and not owned by himself, the cost of labor actually paid and not owned by himself, and the cost of material other than machinery purchased for the use of his business, or to be converted into some other form in the course of his business; and in case of mutual insurance companies, the amount of losses paid by them during the year. The income derived from all other sources shall be subject to no deduction whatever, nor shall foreigners be subject to a tax upon any other income than that derived from property owned, or occupations or employments pursued by them within the Confederate States; and in estimating income there shall be included the value of the estimated annual rental of all dwellings, houses, buildings or building lots in cities, towns or villages, occupied by the owners, or owned and not occupied, or hired, and the value of the estimated annual hire of all slaves not engaged on plantations or farms, and not employed in some business or occupations, the profits of which are taxed as income under this act. When the income shall be thus ascertained, all of those which do not exceed five hundred dollars per annum, shall be exempt from taxation. On all incomes received during the year, over five hundred dollars and not exceeding fifteen hundred dollars, a tax of five per cent. shall be paid; on all incomes over fifteen hundred dollars, and less than three thousand dollars, five per cent. shall be paid on the first fifteen hundred dollars, and ten per cent. on the excess; on all incomes of or over three thousand dollars, and less than five thousand dollars, a tax of ten per cent. shall be paid; on all incomes of or over five thousand dollars, and less than ten thousand dollars, a tax of twelve and a half per cent. shall be paid; and on all incomes of or over ten thousand dollars, a tax of fifteen per cent shall be paid. All joint stock companies and corporations shall reserve one-tenth of the annual earnings, set apart for dividend and reserved fund, to be paid to the collector of the Confederate tax, and the dividend then paid to the stockholder shall not be estimated as a part of his income for the purposes of this act. All persons shall give in an estimate of their income and profits derived from any other source whatever, and in doing so shall first state the gross amount of their receipts as individuals or members of a firm or partnership, and, also, state particularly each item for which a deduction is to be made, and the amount to be deducted for it: *Provided*, That the incomes and profits upon which the above tax is to be imposed shall not be deemed to include the products of land which are taxed in kind, as hereinafter described: *Provided, further*, That in case the annual earnings of said joint stock companies and corporations set apart as aforesaid, shall give a profit of more than ten and less than twenty per cent. upon their capital stock paid in, one-eighth of said sum so set apart shall be paid as a tax to the collector aforesaid, and in case said sum so set apart shall give a profit of more than twenty per cent. on their capital stock paid in, one-sixth thereof shall be reserved and paid as aforesaid. The tax levied in this section shall be paid on the first day of January next, and on the first day of January of each year thereafter.

occupation, profession or business.

Incomes from all other sources subject to no deduction.

Tax on incomes of foreigners.

Incomes not exceeding \$500 exempt.

Incomes over \$500 and not exceeding \$1,500, 5 per cent.; over \$1,500 and less than \$3,000, 5 per cent. upon first \$1,500, and 10 per cent. on excess; over \$3,000 and less than \$5,000, 10 per cent.; over \$5,000 and less than \$10,000, 12 1/2 per cent.; all over \$10,000, 15 per cent.

Corporations, &c. to reserve one tenth annual earnings.

Estimate of income and profits to be given in. What to set forth.

Not to include products of land taxed in kind.

Provision to tax on joint stock companies and corporations.

Tax levied in this section, when to be paid.

SEC. 9. That if the assessor shall be dissatisfied with the state-

Referees to be selected when assessor is not satisfied with return.

Certificate of referees conclusive against tax payer.

If statement contains only four-fifths, or less, of true amount, tax payer to pay additional tax of 10 per cent. on his income tax.

Assessor entitled to one-fifth of the 10 per cent.

Assessor may administer oaths.

Profits on flour, bacon, pork, &c. during the year 1862—10 per cent. to be paid 1st July, 1863.

Proviso.

50 bushels sweet potatoes, 50 bushels Irish potatoes, 100 bushels corn, 50 bushels wheat reserved to planter.

One-tenth of the wheat, corn, &c. as tax in kind.

20 bushels peas or beans, or 20 bushels of both reserved.

One-tenth thereof as a tax in kind.

ment or estimate of income and profits derived from any source whatever, other than products in kind, which the tax payer is required to render, or with any deduction claimed by said tax payer, he shall select one disinterested citizen of the vicinage, as a referee, and the tax payer shall select another, and the two thus selected shall call in a third, who shall investigate and determine the facts in reference to said estimate and deductions, and fix the amount of income and profits on which the tax payer shall be assessed, and a certificate signed by a majority of the referees, shall be conclusive as to the amount of income and profits on which the tax payer shall be assessed: *Provided*, That if any person shall fail or refuse to render the statement or estimate aforesaid, or shall fail or refuse to select a referee as aforesaid, the assessor shall select three referees, who shall fix the amount of income and profits on which the tax payer shall be assessed, from the best evidence they can obtain, and a certificate signed by a majority of said referees, shall be conclusive on the tax payer:

And provided further, That in any case submitted to referees, if they, or a majority of them, shall find and certify that the statement or estimate of income and profits rendered by the tax payer does not contain more than four-fifths of the true and real amount of his taxable income and profits, then the tax payer, in addition to the income tax on the true amount of his income and profits, ascertained and assessed by the referees, shall pay ten per centum on the amount of said income tax, and the assessor shall be entitled to one-fifth of said additional ten per centum over and above all other fees and allowances: *And provided further*, That the assessor may administer oaths to referees, the tax payer, and any witness before the referees, in regard to said estimate, and any deduction claimed, or any fact in reference thereto, in such form as the Secretary of the Treasury may prescribe.

SEC. 10. On all profits made by any person, partnership or corporation, during the year eighteen hundred and sixty-two. by the purchase within the Confederate States, and sale, during the said year, of any flour, corn, bacon, pork, oats, hay, rice, salt, iron, or the manufactures of iron, sugar, molasses made of cane, leather, woolen cloths, shoes, boots, blankets and cotton cloths, a tax of ten per centum shall be levied and collected, to be paid on the first day of July next: *Provided*, That the tax imposed by this section shall not apply to purchases and sales made in the due course of the regular retail business, and shall not continue beyond the present year.

SEC. 11. Each farmer and planter in the Confederate States, after reserving for his own use fifty bushels of sweet potatoes, and fifty bushels of Irish potatoes, one hundred bushels of the corn, or fifty bushels of the wheat produced in the present year, shall pay and deliver to the Confederate government, of the products of the present year, one-tenth of the wheat, corn, oats, rye, buckwheat or rice, sweet and Irish potatoes, and of the cured hay and fodder; also one-tenth of the sugar, molasses made of cane, cotton, wool and tobacco; the cotton ginned and packed in some secure manner, and tobacco shipped and packed in boxes, to be delivered by him on or before the first day of March in the next year. Each farmer or planter, after reserving twenty bushels of peas or beans, but not more than twenty bushels of both, for his own use, shall deliver to the Confederate government, for its use, one-tenth of the peas, beans and ground peas

produced and gathered by him during the present year. As soon as the aforesaid crops are made ready for market, the tax assessor, in case of disagreement between him and the tax payer, shall proceed to estimate the same in the following manner: The assessor and the tax payer shall each select a disinterested freeholder from the vicinage, who may call in a third in case of a difference of opinion, to settle the matter in dispute; or if the tax payer neglects or refuses to select one such freeholder, the said assessor shall select two, who shall proceed to assess the crops as herein provided. They shall ascertain the amount of the crops either by actual measurement or by computing the contents of the rooms or houses in which they are held, when a correct computation is practicable by such a method, and the appraisers shall then estimate, under oath, the quantity and quality of said crops, including what may have been sold or consumed by the producer prior to said estimate, whether gathered or not, and the value of the portion thereof to which the government is entitled, and shall give a written statement of this estimate to the said collector, and a copy of the same to the producer. The said producer shall be required to deliver the wheat, corn, oats, rye, buckwheat, rice, peas, beans, cured hay and fodder, sugar, molasses of cane, wool and tobacco, thus to be paid as a tithe in kind, in such form and ordinary marketable condition as may be usual in the section in which they are to be delivered, and the cotton in such manner as hereinbefore provided, within two months from the time they have been estimated as aforesaid, at some depot not more than eight miles from the place of production, and if not delivered by that time, in such order, he shall be liable to pay fifty per cent. more than the estimated value of the portion aforesaid, to be collected by the tax collector as hereinafter prescribed: *Provided*, The government shall be bound to furnish to the producer sacks for the delivery of such articles of grain as require to be put in sacks for transportation, and shall allow to the producer of molasses the cost of the barrels containing the same. The said estimate shall be conclusive evidence of the amount in money, of tax due by the producer to the government, and the collector is hereby authorized to proceed to collect the same by issuing a warrant of distress from his office, under his signature, in the nature of a writ of *feri facias*, and by virtue of the same to seize and sell any personal property on the premises of the tax payer or elsewhere, belonging to him, or so much thereof as may be necessary for the purpose of paying the tax, and the additional fifty per cent. aforesaid and costs; and said sale shall be made in the manner and form and after the notice required by the laws of the several States for judicial sales of personal property, and the said warrant of distress may be executed by the tax collector or any deputy by him appointed for that purpose, and the deputy executing the warrant shall be entitled to the same fees as are allowed in the respective States to sheriffs executing writs of *feri facias*, said fees to be paid as costs by the tax payer: *Provided*, That in all cases where the assessor and the tax payer agree on the assessment of the crops, and the value of the portion thereof to which the government is entitled, no other assessment shall be necessary; but the estimate agreed on shall be reduced to writing and signed by the assessor and tax payer, and have the same force and effect as the assessment and estimate of disinterested freeholders hereinbefore men-

Referees to be selected in case of disagreement between assessor and tax payer.

To estimate, under oath, the quantity, quality and value of the produce.

To furnish written statement of estimate to collector and producer.

Articles to be delivered, within two months from time of estimate,

at depot not more than 8 miles from place of production.

50 percent, if not delivered by that time.

Sacks to be furnished by the government, and cost of barrels to be allowed.

Estimate conclusive of amount in money of tax due.

Collector to issue warrant of distress in case of default.

Sales of distressed property. By whom made.

Fees allowed.

Assessor and tax payer may agree upon assessment of crops and value of the tithes.

Assessor to administer oaths.

If tenant pay the tithe of rent, lessor to be released from including same in his statement.

Account of slaughtered hogs to be exhibited to assessor on 1st March, 1864.

Bacon delivered as an equivalent for one tenth of same, at rate of 60 pounds of bacon to 100 lbs. pork.

On 1st November, 1863, and each year thereafter, estimate of cattle, mules, &c., to be made. One per cent. on value to be paid 1st January ensuing.

Gross sales of beeves prior to 1st Nov. taxed as income, deducting purchase money & value of corn consumed.

In case of disagreement, referees to be selected.

Quartermaster's department divided into two branches. One denominated post quartermasters, for collection of articles; the other for distribution of same to the army.

Assessor to trans-fer estimates to post quartermaster, taking his receipt.

Copy of receipt to be furnished by chief collector to the auditor.

Post quartermas-ter to collect arti-cles, and be res-ponsible for their safe custody.

tioned; and two copies of such assessment and estimate thus agreed on and signed as aforesaid shall be made, and one delivered to the producer and the other to the collector: *And provided further*, That the assessor is hereby authorized to administer oaths to the tax payers and to witnesses in regard to any item of the estimate herein required to be made: *And provided further*, When agricultural produce in kind is paid for taxes, if payment be made by a tenant who is bound to pay his rent in kind, the tenth part of said rent in kind shall be paid in kind by the tenant to the government as and for the tax of the lessor on said rent, and the receipt of the government officer shall release the lessor from all obligation to include said rent in kind in his statement of income, and discharge the tenant from so much of his rent to the lessor.

SEC. 12. That every farmer, planter, or grazier shall exhibit to the assessor, on or about the first of March, eighteen hundred and sixty-four, an account of all the hogs he may have slaughtered since the passage of this act and before that time; after the delivery of this estimate to the post quartermaster hereinafter mentioned by the assessor, the said farmer, planter or grazier shall deliver an equivalent for one tenth of the same in cured bacon, at the rate of sixty pounds of bacon to the one hundred weight of pork. That on the first of November next, and each year thereafter, an estimate shall be made, as hereinbefore provided, of the value of all neat cattle, horses, mules, not used in cultivation, and asses owned by each person in the Confederate States, and upon such value the said owners shall be taxed one per cent., to be paid on or before the first day of January next ensuing. If the grazier, or planter or farmer shall have sold beeves since the passage of this act, and prior to the first day of November, the gross proceeds of such sales shall be estimated and taxed as income, after deducting therefrom the money actually paid for the purchase of such beeves, if they have been actually purchased, and the value of the corn consumed by them. The estimate of these items shall be made in case of disagreement between the assessor and tax payer as herein prescribed in other cases of income tax; and on each succeeding first day of November, the beeves sold during the preceding twelve months shall be estimated and taxed in the same manner.

SEC. 13. That the Secretary of War shall divide the service of the quartermaster's department into two branches, one, herein denominated post quartermasters, for the collection of the articles paid for taxes in kind, and the other for distribution to the proper points for supplying the army, and for delivering cotton and tobacco to the agents of the Secretary of the Treasury. The tax assessor shall transfer the estimate of articles due from each person, by way of a tax in kind, to the duly authorized post quartermaster, taking from the said quartermaster a receipt which shall be filed as a voucher with the chief collector in settling his account, and a copy of this receipt shall be furnished by the chief collector to the auditor settling the post quartermaster's account as a charge against him. The post quartermaster receiving the estimate, shall collect from the tax payer the articles which it specifies, and which he is bound to pay and deliver as a tax to the Confederate government. The post quartermaster shall be liable for the safe custody of the articles placed in his care, and shall account for the same by showing

that, after proper deductions from unavoidable loss, the residue has been delivered to the distributing agents as evidenced by their receipts. The said post quartermaster shall, also, state the accounts of the quartermaster's receiving from him the articles delivered in payment of taxes in kind at his depot, and make a monthly report of the same to such officer as the Secretary of War may designate: *Provided*, That in case the post quartermaster shall be unable to collect the tax in kind specified in the estimate delivered to him as aforesaid, he shall deliver to the district tax collector said estimate as a basis for the distress warrant authorized to be issued, and take a receipt therefor, and forward the same to the chief tax collector as a credit in the statement of the accounts of said post quartermaster: *Provided*, That any partial payment of said tax in kind shall be endorsed on said estimate before delivering the same to the district tax collector as aforesaid, and the receipt given to him therefor by the district tax collector, shall specify said partial payment. When the articles thus collected through the payment of taxes in kind have been received at the depot as aforesaid, they shall be distributed to the agents of the Secretary of the Treasury, if they consist of cotton, wool or tobacco, or if they be suitable for forage or subsistence, to such places and in such manner as the Secretary of War may prescribe. Should the Secretary of War find that some of the agricultural produce thus paid in and suitable for forage and subsistence has been, or will be deposited in places where it cannot be used either directly or indirectly for these purposes, he shall cause the same to be sold, in such manner as he may prescribe, and the proceeds of such sale shall be paid into the treasury of the Confederate States. Should, however, the Secretary of War notify the Secretary of the Treasury that it would be impracticable for him to collect or use the articles taxed in kind, or any of them, to be received in certain districts or localities, then the Secretary of the Treasury shall proceed to collect in said districts or localities the money value of said articles specified in said estimate and not required in kind, and said money value shall be due on the first day of January in each and every year, and be collected as soon thereafter as practicable.

SEC. 14. That the estimates of incomes and profits, other than those payable in kind, and the statements or bills for the amount of the specific tax on occupations, employments, business and professions, and of taxes on gross sales, shall be delivered by the assessor to the collector of the district, who shall give him a receipt for the same, and the said assessor shall file his receipt with the chief tax collector of the State, and the collector of the district holding said estimates, statements or bills, shall proceed to collect the same from the tax payer. The money thus collected shall be paid to the chief tax collector of the State, accompanied by the estimates, statements or bills aforesaid, delivered by the assessor to the district collector as aforesaid.

SEC. 15. That every person who, as trustee, guardian, tutor, curator or committee, executor or administrator, or as agent, attorney in fact, or factor, of any person or persons, whether residing in the Confederate States or not, and every receiver in chancery, clerk, register or other officer of any court, shall be answerable for the doing of all such acts, matters and things as shall be required to be done in order to the assessment of the

Post quartermaster to state the accounts of the quartermaster's receiving from him the articles delivered.

Post quartermasters failing to collect tax in kind to deliver estimate to district collector, and forward his receipt to chief tax collector.

Any partial payment of tax in kind, to be first endorsed on estimate.

Cotton, wool and tobacco distributed to agents of Secretary of the Treasury.

Forage, &c., under control of Sec. of War.

When he may sell the same and pay the proceeds into the treasury.

In certain districts money value of articles may be collected.

Money value to be due 1st January every year.

Estimates of incomes and statements of taxes to be delivered by the assessor to the collector, and his receipt taken.

Receipt to be filed with chief collector.

Money to be paid to chief collector, accompanied by estimates, &c.

Fiduciaries answerable for all things required in order to assessment of property, &c., under their control, and the payment of taxes thereon.

Indemnified for payment of taxes, and responsible for all taxes due. money, property, products and income under their control, and the payment of taxes thereon, and shall be indemnified against all and every person for all payments on account of the taxes herein specified, and shall be responsible for all taxes due from the estates, income, money, or property in their possession or under their control.

Incomes of hospitals, asylums, churches, schools and colleges exempt. SEC. 16. The income and moneys of hospitals, asylums, churches, schools and colleges shall be exempt from taxation under the provisions of this act.

Secretary of Treasury to make rules, &c. SEC. 17. That the Secretary of the Treasury be, and he is hereby, authorized to make all rules and regulations necessary to the operation of this act, and not inconsistent herewith.

Act in force two years after expiration of 1863. SEC. 18. This act shall be in force for two years after the expiration of the present year, and the taxes herein imposed for the present year, shall be levied and collected each year thereafter in the manner and form herein prescribed, and for the said time of two years, unless this act shall be sooner repealed: *Provided*, The tax on naval stores, flour, wool, cotton, tobacco and other agricultural products of the growth of any year preceding the year 1863, imposed in the first section of this act, shall be levied and collected only for the present year.

Tax on products of any year preceding 1863, to be levied and collected only for present year.

APPROVED April 24, 1863.

April 27, 1863. CHAP. XXXIX.—*An Act supplemental to "An Act to establish judicial courts in certain Indian Territories," approved February fifteenth, eighteen hundred and sixty-two.*

Right secured to certain Indian Nations and the citizens thereof, to sue at law or in equity citizens and residents of any State or Territory of the C. S. *The Congress of the Confederate States of America do enact, That any Indian Nation entitled to a Delegate in the Congress of the Confederate States, or any citizen or citizens of such Nation, may sue at law or in equity, any citizen or citizens of any State or Territory of the Confederate States, or any person or persons residing or found therein, in any District Court of the Confederate States, where service may be had in any case in law or equity arising under the Constitution, laws, or treaties of the Confederate States in the same manner, and to the same extent, as is now provided by act of Congress, and the treaty with the Cherokee Nation, for suits at law or in equity between any State of the Confederate States or any citizen or citizens of such State, and any citizen or citizens of such Indian Nation, or person or persons residing or found therein.*

APPROVED April 27, 1863.

April 27, 1863. CHAP. XL.—*An Act to authorize the President to offer rewards for the apprehension of fugitives from justice.*

President may offer rewards for apprehension of fugitives from justice. *The Congress of the Confederate States of America do enact, That the President be authorized to offer suitable rewards for the apprehension of fugitives from justice, not to exceed in any case, the sum of two thousand dollars.*

APPROVED April 27, 1863.

CHAP. XLII.—An Act to amend the first section of An Act entitled "An Act to amend the laws relative to the compensation of the attorneys of the Confederate States," approved March fifteenth, eighteen hundred and sixty-one. April 27, 1863.

The Congress of the Confederate States of America do enact, That the first section of the said act be, and the same is hereby amended, by striking out the word "on" where it occurs in the tenth line, and inserting the word "or," so as to make the sentence read, "for drawing indictments or criminal informations five dollars." Act of Mar. 15, 1863, §1, relative to compensation of the attorneys of the C. S., amended. Fee for drawing indictments or criminal informations.

APPROVED April 27, 1863.

CHAP. XLIII.—An Act to authorize the Secretary of the Navy to lease a site near the city of Richmond for the preparation and safe keeping of ordnance stores. April 27, 1863.

The Congress of the Confederate States of America do enact, That the Secretary of the Navy be, and he is hereby, authorized to lease, for a period not exceeding five years, a site, with or without buildings, as he may deem most expedient, near the city of Richmond, for the preparation and safe keeping of ordnance stores: *Provided*, That the quantity of land leased does not exceed two acres. Secretary of the Navy authorized to lease a site for the safe-keeping, &c. of ordnance stores. *Proviso.*

APPROVED April 27, 1863.

CHAP. XLIII.—An Act to regulate the extra pay allowed soldiers detailed for duty as clerks in the city of Richmond. April 27, 1863.

The Congress of the Confederate States of America do enact, That the extra pay now allowed soldiers detailed to perform the duties of clerks in any of the public offices in the city of Richmond, by reason of their physical disability to serve in the field, shall be increased from twenty-five cents per day to one dollar per day, from and after the passage of this act. Increase of extra pay to soldiers detailed to perform the duties of clerks.

APPROVED April 27, 1863.

CHAP. XLIV.—An Act to amend An Act entitled "An Act to regulate impressments by officers of the Army." April 27, 1863.

The Congress of the Confederate States of America do enact, That in all cases of appraisement provided for in said act, the officer impressing the property shall, if he believe the appraisement to be fair and just, endorse upon it his approval; if not, he shall endorse upon it his reasons for refusing, and deliver the same, with a receipt for the property impressed, to the owner, his agent or attorney, and as soon as practicable, forward a copy of the receipt and appraisement and his endorsement thereon, to the board of appraisers appointed by the President and the Governor of the State, who shall revise the same and make a final valuation, so as to give just compensation for the property taken, which valuation shall be paid by the proper Department, for use of which the Impressing officer to endorse on appraisement of property impressed, if just, his approval; if not, his reasons for refusal, and deliver same with his receipt to the owner, and copy to board of appraisers. Final valuation by the board, and payment.

property was taken, on the certificate of the appraisers, as provided in the act of which this is amendatory.

APPROVED April 27, 1863.

April 27, 1863. CHAP. XLV.—*An Act to authorize the issue of eight per cent. bonds or certificates of stock in certain cases.*

Issue of bonds or stock authorized bearing 8 per cent. interest, to discharge certain agreements entered into prior to Dec. 1, 1862. *The Congress of the Confederate States of America do enact, That the Secretary of the Treasury be, and he is hereby, authorized to issue and deliver bonds or certificates of stock of the Confederate States, bearing eight per cent. interest per annum, to such an amount as may be necessary to discharge all agreements entered into prior to the first day of December, 1862, whereby goods were sold and delivered to the government, and the vendor, at the time of sale, agreed to receive bonds or stock in payment of the price; and the said bonds or stock may bear date on the day of issue, or on the day the vendor was entitled to receive payment; but if dated on the day of issue, the interest which would have accrued had the bonds or stock been issued on the day the vendor was entitled to receive them shall be paid. And the said bonds or stock shall be issued under the same forms, conditions and restrictions as are provided in the Act entitled "An Act to provide further means for the support of the government," approved twelfth April, eighteen hundred and sixty-two, and the Secretary of the Treasury shall, also, be authorized to issue like bonds to any person who shall have actually paid money into the hands of an agent of the Treasury, for the purchase of eight per cent. bonds of the one hundred million loan, prior to the twentieth February, eighteen hundred and sixty-three.*

Date.

Form.

Like bonds may be issued to other persons who have paid money into the treasury for the purchase of certain 8 per cent. bonds.

APPROVED April 27, 1863.

April 27, 1863.

CHAP. XLVI.—*An Act to establish the form of fifty cent treasury notes.*

Form and authentication of notes under one dollar. *The Congress of the Confederate States of America do enact, That the treasury notes authorized to be issued under the denomination of one dollar, may be issued in such forms and with such authentication as the Secretary of the Treasury shall direct.*

APPROVED April 27, 1863.

April 29, 1863.

CHAP. XLVII.—*An Act allowing hospital accommodations to sick and wounded officers.*

Sick and wounded officers allowed hospital accommodations at \$1 per diem. *The Congress of the Confederate States of America do enact, That sick or wounded officers shall be allowed hospital accommodations in any of the hospitals of the Confederate States, at one dollar per diem.*

Surgeon in charge to state the amount and draw the amount. *SEC. 2. And be it further enacted, When said officer shall be without money, he shall nevertheless be entitled to the same. The surgeon in charge, at the expiration of every thirty days, shall state the account, and be entitled to draw the amount at any place where the officer might have drawn it, which shall be deducted*

from said officer's pay in the same way, as if he, himself had drawn it, and any officer drawing the same again, shall be punished as in the case of fraudulent drawers. Amount drawn deducted from the officer's pay.

APPROVED April 29, 1863.

CHAP. XLVIII.—An Act to prescribe the rates of postage on newspapers, periodicals, books and transient and other matter, and to repeal in part the second section of the Act approved May the thirteenth, eighteen hundred and sixty-one, to amend "An Act to prescribe the rates of postage in the Confederate States of America and for other purposes," approved February the twenty-third, eighteen hundred and sixty-one. April 29, 1863.
1861, Feb. 23.
1861, May 13.

The Congress of the Confederate States of America do enact, That the rates of inland postage on newspapers, published in the Confederate States, and sent to regular subscribers, shall be at the rate of one cent for each paper not weighing more than three ounces, and for every additional ounce, or fraction of an ounce, one half cent additional shall be charged on each paper; and periodicals published oftener than semi-monthly shall be charged as newspapers. The inland postage on other periodicals, published in the Confederate States and sent to actual subscribers, shall be on the regular numbers of a periodical, not exceeding one and a half ounces in weight, one cent on each number, and one cent additional on each additional ounce or fraction of an ounce. Regular subscribers to newspapers and periodicals shall be required to pay the postage thereon quarterly in advance, at the office of delivery, unless paid at the post-office of the place of publication. The inland postage on every other newspaper, and on each circular not sealed, handbill, engraving, pamphlet, periodical, magazine, or other paper, which shall be unconnected with any manuscript or written matter, and not exceeding one ounce in weight, shall be one cent and for every additional ounce or fraction of an ounce, one cent additional, and books, bound and unbound, not weighing over four pounds, shall be deemed mailable matter, and the inland postage on them shall be at the rate of two cents an ounce or fraction of an ounce; and the postage on all such transient matter and books shall be prepaid, in all cases, except when sent by officers, musicians or privates of the army as provided for in the act of July twenty-ninth eighteen hundred and sixty-one, relating to the prepayment of postage in certain cases. And upon all newspapers, periodicals and books published beyond the limits of the Confederate States, postage shall be double the foregoing rates. On each number of a newspaper, unsealed circular, or any other unsealed printed transient matter, placed in any post-office, not for transmission but for deliver only, the postage shall be one cent. Inland postage on newspapers sent to subscribers.

Periodicals published oftener than semi-monthly charged as newspapers.
Inland postage on other periodicals.
Subscribers to newspapers and periodicals to pay the postage quarterly in advance.
Inland postage on other newspapers, circulars, handbills, &c.
Books not weighing over four pounds deemed mailable matter.
Rate of postage thereon.
Postage on transient matter and books to be prepaid, except when sent by officers, &c. of the army.
On newspapers, &c., published beyond the C. S.
When placed in any post-office for delivery only.

SEC. 2. That this act shall take effect, and be in force on and after the first day of July eighteen hundred and sixty-three, and that the second section of the act approved May the thirteenth, eighteen hundred and sixty-one, entitled "An Act to amend An Act to prescribe the rates of postage in the Confederate States of America, and for other purposes," approved February twenty-third eighteen hundred and sixty-one, be, and the same is hereby repealed, from and after that date, except so much of said second section as authorizes the publishers of newspapers or periodicals This act to take effect on the 1st July, 1863.

Act of Feb. 23, 1861, §2, repealed.

within the Confederate States to send and receive to and from each other from their respective offices of publication, one copy of each publication free of postage.

APPROVED April 29, 1863.

April 29, 1863. CHAP. XLIX.—*An Act to declare the meaning and extend the provisions of An Act entitled "An Act to increase the pay of certain officers and employees in the Executive and Legislative Departments," approved October thirteenth, eighteen hundred and sixty-two.*

Act of Oct. 13, 1862, ch. 47, increasing the pay of certain officers and employees in the Executive and Legislative Departments, extended to Jan. 13, 1864. *The Congress of the Confederate States of America do enact, That the Act entitled "An Act to increase the pay of certain officers and employees in the Executive and Legislative Departments," approved October thirteenth, eighteen hundred and sixty-two, be, and the same is hereby extended, and declared to be in force for the period of three months after the thirteenth day of October, eighteen hundred and sixty-three.*

Benefits of said Act to inure to the temporary as well as permanent officers and employees. SEC. 2. *Be it further enacted, That it was the intention of Congress that the said act should be construed so that the benefits of the same shall extend and inure to the temporary as well as permanent officers and employees in the civil employment of the government in the city of Richmond.*

Disbursing clerks of the departments to have the additional pay allowed by the act of May 16, 1861. SEC. 3. *Be it further enacted, That it was not the intention of Congress, by the passage of the above recited Act, to repeal an Act entitled "An Act to provide a compensation for the disbursing officer of the several Executive Departments," approved May sixteenth A. D. eighteen hundred and sixty-one, and it is hereby declared that the disbursing clerks in the Departments of State, Treasury, War, Navy, and Justice, and in the Post-office Department, and the disbursing officer of the contingent fund of the Executive office shall each hereafter be allowed, in addition to his salary or compensation as clerk, the sum of two hundred dollars per annum, for disbursing the funds of the Department which may be required to pass through his hands.*

APPROVED April 29, 1863.

April 29, 1863. CHAP. L.—*An Act to admit free of duty all machinery for the manufacture of cotton, or wool, or necessary for carrying on any of the mechanic arts.*

Machinery for manufacture of cotton or wool or for carrying on the mechanic arts, admitted free of duty. *The Congress of the Confederate States of America do enact, That all machinery for the manufacture of cotton, or wool, or necessary for carrying on any of the mechanic arts in the Confederate States of America, be admitted free of duty until the ratification of a treaty of peace between the Confederate States and the United States.*

APPROVED April 29, 1863.

CHAP. LI.—*An Act to allow commutation for clothing to the militia in actual service of the Confederate States.* April 30, 1863.

The Congress of the Confederate States of America do enact, That there shall be allowed and paid to the militia of any State, who have been, or may hereafter be, called into the service of the Confederate States, under authority of existing laws, to each private and non-commissioned officer, commutation for clothing for the time of actual service, at the rate of forty-two dollars a year, up to the thirtieth day of August, eighteen hundred and sixty-one, and after that date, at the rate of fifty dollars per annum, deducting therefrom the value of any clothing which may have been issued them, or commutation therefor, which may have been allowed them.

Commutation for clothing allowed the militia in the service of the C. S.

SEC. 2. All claims for commutation under authority of this act made by any of the militia who have been heretofore paid, shall be settled by the Second Auditor, with the approval of the Comptroller of the Treasury.

Claims for commutation to be settled by Second Auditor with the approval of the Comptroller.

APPROVED April 30, 1863.

CHAP. LII.—*An Act to increase the pay of Master's Mates in the Navy.* April 30, 1863.

The Congress of the Confederate States of America do enact, That from and after the passage of this act the pay of master's mates in the Navy shall be forty dollars per month.

Monthly pay of master's mates in the Navy.

APPROVED April 30, 1863.

CHAP. LIII.—*An Act to authorize the appointment of a Chief Constructor in the Navy, and to fix the pay.* April 30, 1863.

The Congress of the Confederate States of America do enact, That the President be, and he is hereby, authorized to appoint by, and with the advice and consent of the Senate, one Chief Constructor in the Navy, whose compensation shall be three thousand dollars per annum, and who shall perform such duties as may be directed by the Secretary of the Navy.

Chief Constructor of the Navy to be appointed.

Compensation. Duties.

APPROVED April 30, 1863.

CHAP. LIV.—*An Act to amend An Act entitled "An Act to regulate impressments," approved March twenty-sixth, eighteen hundred and sixty-three.* April 30, 1863.

The Congress of the Confederate States of America do enact, That the above entitled act be so amended as to embrace the impressment of supplies required for the Navy as well as the Army.

Act of Mar. 26, 1863, ch. 10, amended so as to authorize impressment of supplies for the navy as well as the army.

APPROVED April 30, 1863.

April 30, 1863. CHAP. LV.—*An Act to regulate the supplies of clothing to enlisted men of the Navy during the war.*

Clothing to be issued to enlisted men of the Navy.

The Congress of the Confederate States of America do enact, That during the continuance of the war, the Secretary of the Navy be, and he is hereby, authorized to issue clothing to the enlisted men of the navy, under such regulations as he may prescribe, at an advance of not exceeding fifty per centum upon the prices at which such supplies were furnished at the commencement of the war.

APPROVED April 30, 1863.

April 30, 1863. CHAP. LVI.—*An Act to authorize the Secretary of the Navy to appoint clerks to the Commandant and Quartermaster of the Marine Corps.*

Appointment of clerks to the commandant and quartermaster of the marine corps. Compensation.

The Congress of the Confederate States of America do enact, That the Secretary of the Navy be, and he is hereby, authorized to appoint one clerk to the commandant of the marine corps, and one clerk to the quartermaster of the marine corps, at a compensation not to exceed fifteen hundred dollars per annum each.

APPROVED April 30, 1863.

April 30, 1863. CHAP. LVII.—*An Act to amend An Act entitled "An Act to amend An Act entitled 'An Act recognizing the existence of war between the United States and the Confederate States, and concerning Letters of Marque, prizes and prize goods, approved May sixth, one thousand eight hundred and sixty-one,'" approved May twenty-first, eighteen hundred and sixty-one, and numbered "170," of the Acts of the Second Session of the Provisional Congress of eighteen hundred and sixty-one.*

Act of May 21, 1861, §1, amended. Board of naval officers required to make valuation of armed vessels sunk or destroyed; authorized to take evidence, written or oral.

The Congress of the Confederate States of America do enact, That the first section of the above entitled Act be so amended that the board of naval officers therein provided for, to make valuation of any armed vessel and its armament, sunk or destroyed under the provisions of said Act, shall have, and are hereby invested with, power to take and receive such depositions, affidavits, official reports, and other evidence, written or oral, as they may deem necessary to enable them to make the valuation required by said Act.

APPROVED April 30, 1863.

April 30, 1863. CHAP. LVIII.—*An Act relative to certain Bonds and Treasury Notes issued under the provisions of the Act approved sixteenth May, eighteen hundred and sixty-one.*

The ten year Bonds and two year Treasury Notes issued under the Act of May 16, 1861, excepted from the operation of the Act of March 23, 1863, ante, ch. 9.

The Congress of the Confederate States of America do enact, That the ten year Bonds and two year Treasury Notes issued under the provisions of an Act entitled "An Act to authorize a loan, and the issue of Treasury Notes, and to prescribe the punishment for forging the same, and for forging certificates of Stock and Bonds," approved sixteenth May, eighteen hundred and sixty-one, be, and the same are hereby, excepted from the operation of the Act entitled "An Act to provide for the funding and further issue of Treasury Notes," approved twenty-third March, eighteen hundred and sixty-three, and the said ten year Bonds and two year Treasury Notes shall continue subject to all the

provisions of the said Act first hereinbefore mentioned, approved sixteenth May, eighteen hundred and sixty-one: *Provided*, That the said two year Treasury Notes now outstanding shall be funded prior to the first day of August, eighteen hundred and sixty-three.

The two year Treasury Notes outstanding to be funded prior to August 1, 1863.

APPROVED April 30, 1863.

CHAP. LIX.—*An Act concerning fees of District Attorneys.*

April 30, 1863.

The Congress of the Confederate States of America do enact, That whereas doubts have arisen as to the fees allowed by law to the District Attorneys of the Confederate States, it is hereby declared that they have been and are entitled to the fees established by the laws of the Confederate States in force prior to the act, entitled "An Act to establish the judicial courts of the Confederate States of America," approved sixteenth March, eighteen hundred and sixty-one, as well as those enacted since that date.

District Attorneys entitled to fees established by the laws in force prior to the Act of March 16, 1861, as well as those since enacted.

SEC. 2. The amount of compensation received by the District Attorneys from all sources shall not exceed the sum of five thousand dollars per annum: *Provided*, Each District Attorney shall make returns of the fees received by him, and shall pay the excess over five thousand dollars into the Treasury.

Maximum compensation.

To make return of fees and pay excess into the Treasury.

APPROVED April 30, 1863.

CHAP. LX.—*An Act to punish forgery and counterfeiting.*

April 30, 1863.

The Congress of the Confederate States of America do enact, That no person shall falsely forge, counterfeit, or make any counterfeit resemblance or imitation of, or anything purporting to be the great seal of the Confederate States of America, or of the seal of any department, office, or functionary thereof, authorized by law to keep or have a seal.

Forging, &c., of seal of the C. S. or of any department or office thereof.

SEC. 2. No person shall fraudulently begin to make any such forged or counterfeit resemblance, or imitation, or procure the same to be done, or aid in the same, or fraudulently have in possession, or conceal, or aid in concealing, or procure others to conceal, or keep such forged seal, or any instrument, die, blank, or pei[e]ce of metal, or other material, intended to be used in the preparation of such seal.

Beginning to make such seal or procuring same to be done, or aiding in the same.

SEC. 3. No person shall fraudulently forge or counterfeit any paper in imitation of, or purporting to be, an office paper or record, bond, coupon, or other paper issued from any department, office, court, or functionary of the Confederate States.

Forging, &c., of office papers or record, bonds, coupons, or other papers.

SEC. 4. No person shall fraudulently begin to forge or counterfeit, or be concerned in fraudulently forging or counterfeiting any such paper, or fraudulently make or prepare, or begin to make or prepare any plate, die, instrument, or material intended for the making or preparation of such paper, or procure the same to be done, or knowingly aid in the same, or fraudulently have in possession, conceal, or aid in concealing, or procure others to conceal or keep any such paper, plate, die, instrument, or material, whether complete or otherwise.

Beginning to forge any such paper, or aiding in the same, or making or possessing any plate, die, &c., for that purpose.

SEC. 5. No person shall fraudulently fix or make the impression of any such counterfeit seal, or of any such genuine seal on any such paper, or on any paper or material intended to be used in the preparation of such

Fraudulently fixing impression of any such counterfeit or genuine seal.

Filling up, signing or altering of office papers, records, bonds, &c.

SEC. 6. No person shall fraudulently fill up, or sign, or alter any genuine impression or print of any office paper, record, bond, coupons, and other paper authorized by law to be issued by any department, office, or functionary of the Confederate States.

Possessing or concealing, &c., impression or print of any genuine plate or engraving, stamp or die.

SEC. 7. No person shall fraudulently have in possession, or conceal, or aid in concealing, or procure another to keep or conceal any impression or print of any genuine plate or engraving, provided under authority of law for the issuing of any paper, authorized by law to be issued from any department, office or functionary of the Confederate States, or any genuine plate, stamp or die provided by the government, or any department, office, or functionary of said Confederate States for the issue of such paper.

Forging assignment or endorsement, or signature to any such paper.

SEC. 8. No person shall fraudulently forge or counterfeit any assignment or endorsement, or signature of any person interested in any such paper, to the prejudice of the right of such person interested.

Or passing, uttering, or publishing any such paper.

SEC. 9. No person shall knowingly pass, utter or publish, or attempt to pass, utter or publish, or be concerned in passing, uttering or publishing any such paper.

Imprisonment and fine for committing any of the above offences.

SEC. 10. Whoever shall commit either of the foregoing offences, shall be imprisoned at hard labor not less than three nor more than fifteen years, and be fined in a sum not exceeding five thousand dollars.

This act to apply to all seals, bonds, and other papers, whether now or hereafter authorized by law.

SEC. 11. The provisions of this act shall apply to all seals, instruments, bonds, coupons, and other papers which may hereafter be authorized by law, as well as those provided for by existing laws.

Repugnant provisions in former laws repealed, except § 21 of the Act of August 19, 1861.

SEC. 12. All provisions in any former law inconsistent with the provisions of this act are repealed, excepting the twenty-first section of the act of the Provisional Congress, approved August nineteenth, eighteen hundred and sixty-one, entitled "An Act to authorize the issue of Treasury Notes, and to provide a war tax for their redemption," and said section is hereby declared to be in force and apply to all issues of Treasury notes, as well as those provided for in any prior or subsequent act, as in the act aforesaid.

Offences provided for in former acts punishable according to said acts.

SEC. 13. All offences provided for in any former act which may be repealed or modified by this act, shall be punished according to the law in force at the time of the commission of the offence, in the same manner as if this act had not been passed.

APPROVED April 30, 1863.

May 1, 1863.

CHAP. LXI.—*An Act to abolish supernumerary offices in the Commissary's and Quartermaster's Departments.*

Office of Regimental Commissary abolished, and duties devolved on Regimental Quartermasters.

The Congress of the Confederate States of America do enact, That the office of Regimental Commissary be, and the same is hereby abolished, and the duties heretofore devolved by law upon said commissary shall be performed by the Regimental Quartermaster: Provided, That said quartermaster shall, if required by the Secretary of War, execute a new bond, with such additional penalty as he may require.

Quartermasters may be required to give new bond.

SEC. 2. That the commanding officer of a regiment or battalion shall, when the good of the service, in his opinion, requires it, detail a non-commissioned officer or private as commissary sergeant, who shall be assigned to the Regimental Quartermaster to perform the duties now performed by commissary sergeants, and the non-commissioned officer or private so detailed shall receive as extra pay twenty dollars per month.

Commissary sergeant may be detailed and assigned to the Regimental Quartermaster.

His duties and pay.

SEC. 3. That the Regimental Quartermasters acting as commissaries shall draw supplies for their respective regiments on provision returns,

Drawing of supplies by Regimental

form fourteen, and not in bulk; and when detached from their brigades, so that it is impracticable to draw supplies from the brigade commissary, it shall be the duty of the nearest brigade or post commissary to supply his regiment on provision return fourteen.

tal Quartermasters acting as commissaries.

SEC. 4. Sales to officers shall be made by the brigade commissaries to which such officers are attached.

Sales to officers made by brigade commissaries.

SEC. 5. That quartermasters and commissaries, assistant quartermasters and assistant commissaries, who become permanently detached from divisions, brigades, or regiments, to which they are originally appointed and assigned respectively, whether by resignation or otherwise, shall cease to be officers of the army, and their names shall be dropped from the rolls of the army, unless re-assigned by a special order of the Secretary of War.

Quartermasters and commissaries permanently detached from divisions, &c., to cease to be officers, and names dropped from the rolls.

SEC. 6. That it shall be the duty of the Secretary of War to issue the necessary orders for the earliest practical enforcement of the provisions of this law, and that he shall communicate to the Chiefs of the Subsistence and Quartermaster's Bureaux the names of the commissaries and assistant commissaries, quartermasters and assistant quartermasters retained and dropped from the rolls under this act.

Secretary of War to enforce this act and communicate names of commissaries and quartermasters retained and dropped from the rolls.

SEC. 7. That all laws and parts of laws contravening the provisions of this act be, and the same are hereby, repealed.

APPROVED May 1, 1863.

CHAP. LXII.—*An Act to amend "An Act to organize the clerical force of the Treasury Department."*

May 1, 1863.

The Congress of the Confederate States of America do enact, That the principal clerks at the offices of the War Tax, the Treasury Note and Coupon Bureaux at Richmond and at Columbia, and of the Produce Loan, be raised to the grade of chief clerks, with a salary of two thousand five hundred dollars, and be charged respectively with all the duties of superintending and conducting the business of the said offices, under the regulations and direction of the Secretary of the Treasury.

Principal clerks of the War Tax, Treasury Note and Coupon Bureaux raised to the grade of chief clerks.

SEC. 2. The Secretary of the Treasury is authorized to employ one additional clerk in the War Tax Office, two more in the Produce Loan Office, and as many male and female clerks in the Treasury Note and Coupon Department as are from time to time necessary to prepare the said notes and coupons at Richmond and Columbia, not exceeding the number now employed, and the salaries now paid, and that the salaries of the clerks at Columbia shall be the same as those at Richmond; and in all cases in making appointments under this act, a preference shall be given to males who are not liable to military duty under the laws of Congress, and to females whose labor is necessary for their support.

Salaries and duties.

Additional clerks authorized in the War Tax and Produce Loan Offices, and in the Treasury Note and Coupon Departments.

Salaries of clerks at Columbia to be the same as those at Richmond.

Preference given to males not liable to military duty, and to females whose labor is necessary for their support.

APPROVED May 1, 1863.

CHAP. LXIII.—*An Act to authorize the Secretary of War to purchase or lease real estate.*

May 1, 1863.

The Congress of the Confederate States of America do enact, That the Secretary of War be, and he is hereby, authorized to purchase or lease any and all real estate which may by him be deemed necessary for the use of the government in the conduct of those works or operations submitted by law to the supervision or control of the War Department, and for which appropriations are made by Congress.

Secretary of War authorized to purchase or lease real estate.

May ratify and complete purchases, &c., of real estate made under direction of the Chief of Ordnance.

Consent of State in which real estate lies to be obtained.

SEC. 2. That the Secretary of War is hereby authorized to ratify and complete any purchase or lease of real estate heretofore made under the direction of the Chief of Ordnance, and all such leases or purchases heretofore made shall be binding as soon as the same are approved by the Secretary of War.

SEC. 3. Every purchase of freehold estate made by authority of this act shall be subject to the condition that the consent of the State within whose limits it lies, shall be obtained by the Confederate Government.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXIV.—*An Act to pay officers, non-commissioned officers and privates not legally mustered into the service of the Confederate States, for services actually performed.*

Officers, non-commissioned officers and privates not legally mustered into the service to receive their pay.

Proviso.

The Congress of the Confederate States of America do enact, That all officers, non-commissioned officers and privates of any legally constituted military organization, which may have been actually received into the service of the Confederate States by any general officer thereof, but were never legally mustered into service, in consequence of the loss of the muster rolls of such military organization, shall be entitled to receive pay from the time they were so received: Provided, The fact of their having been so received into the service, and the time they served, is duly proved to the satisfaction of the Secretary of War, under rules to be prescribed by him.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXV.—*An Act to provide for the payment of certain North Carolina Troops from the time of their enlistment.*

Certain North Carolina troops to be paid from time of enlistment.

The Congress of the Confederate States of America do enact, That the troops heretofore raised by the State of North Carolina, and afterwards received into the service of the Confederate States, by the Confederate States, shall be paid from the date of their enlistment.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXVI.—*An Act to make appropriations for the support of the Government of the Confederate States of America, for the periods therein mentioned.*

Appropriations for the support of Government from July 1, 1863, to Dec. 31, 1863.

The Congress of the Confederate States of America do enact, That the following sums be, and the same are hereby, appropriated out of any money in the treasury not otherwise appropriated, for the support of the Government, from the first day of July, eighteen hundred and sixty-three, to the thirty-first day of December, eighteen hundred and sixty-three:

Legislative: Pay and mileage of members of the House.

Legislative.—For compensation and mileage of members and Delegates of the House of Representatives, two hundred thousand four hundred and twenty dollars.

Officers, clerks, &c., of the House.

For compensation of officers, clerks, &c., of the House of Representatives, five thousand six hundred and twenty-five dollars.

Contingent expenses of the House.

For contingent expenses of the House of Representatives, fifteen thousand dollars.

For compensation and mileage of members of the Senate, forty-seven thousand dollars.	Pay and mileage of members of the Senate.
For contingent expenses of the Senate, eight thousand dollars.	Contingent expenses of the Senate.
For compensation of the officers, clerks, &c., of the Senate, eight thousand dollars.	Officers, clerks, &c., of the Senate.
<i>Executive.</i> —For compensation of the President of the Confederate States, twelve thousand, five hundred dollars.	<i>Executive:</i> President.
For compensation of the Vice President of the Confederate States, three thousand dollars.	Vice President.
For compensation of the private secretary and messenger of the President, one thousand one hundred and twenty-five dollars.	Private Secretary and messenger of the President.
For compensation of the private secretary of the Vice President, five hundred dollars.	Private Secretary of the Vice President.
For contingent and telegraphic expenses of the Executive office, seven thousand dollars.	Contingent and telegraphic expenses.
<i>Treasury Department.</i> —For compensation of the Secretary of the Treasury, Assistant Secretary of the Treasury, Comptroller, Auditors, Treasurer and Register, and clerks and messengers in said department, three hundred and fifty thousand, four hundred and ninety-two dollars and fifty cents.	<i>Treasury Department:</i> Secretary's office.
For compensation of watchmen and laborers, one thousand three hundred and fifty-five dollars and fifty cents.	Watchmen and laborers.
For incidental and contingent expenses of the Treasury Department, thirty-five thousand eight hundred and fifty-two dollars and sixty-one cents.	Incidental and contingent expenses.
For interest on the public debt, twenty million dollars.	Public debt.
For engraving and printing treasury notes, bonds and certificates of stock, and for paper for the same, seven hundred and fifty thousand dollars.	Treasury notes, bonds, &c.
For the transmission of Confederate States funds, two hundred thousand dollars.	Transmission of funds.
For the payment of principal under loan of August nineteenth, eighteen hundred and sixty-one, this sum being amount due and payable on the first January, 'eighteen hundred and sixty-four, one million two hundred and eighty-eight thousand seven hundred dollars.	Payment of principal under loan of Aug. 19, 1861.
For compensation of clerks to be employed in the detection of persons engaged in preparing and passing forged treasury notes, five thousand dollars.	For clerk for detection of persons passing, &c., forged treasury notes.
For traveling and other expenses, incidental to the detection of persons employed in preparing and passing forged treasury notes, five thousand dollars.	Expenses incidental to such detection.
For compensation of officers and contingent expenses, including wages of workmen and pay of laborers, if necessary, for the mints and independent treasury, seventy-five thousand dollars.	Officers, &c., for the mints and independent treasury.
<i>War Department.</i> —For compensation of the Secretary of War, Assistant Secretary, Chief of Bureau, clerks, messengers, &c., in said Department, one hundred and sixty-eight thousand dollars.	<i>War Department:</i> Secretary's office.
To liquidate the claims to be paid for the river defence service, ninety thousand dollars.	River defence service.
For incidental and contingent expenses of the War Department, sixty thousand dollars.	Incidental expenses.
For compensation of Commissioner and Chief Clerk of Indian Affairs, and incidental expenses of Bureau, two thousand and sixty-three dollars.	Commissioner and chief clerk of Indian Affairs, &c.
<i>Quartermaster's Department.</i> —For pay of the army, one hundred and forty-one millions one hundred and eighteen thousand six hundred and eighty-eight dollars.	Pay of the army.
For transportation of troops and their baggage, of quartermaster's	Transportation

of troops, stores, purchase of horses, lumber, &c.	stores, subsistence, ordnance and ordnance stores, from place of purchase to troops in the field, purchase of horses, mules, wagons and harness, purchase of lumber, nails, iron and steel, for erecting store-houses, quarters for troops, and other repairs, hire of teamsters, laborers, &c., fifty-six million four hundred and forty-seven thousand four hundred and seventy-five dollars.
Horses.	For pay for horses of non-commissioned officers and privates killed in battle, under act number forty-eight, section seven, and for which provision is to be made, one hundred thousand dollars.
Property im-pressed into service.	For pay for property pressed into the service of the Confederate States under appraisement, said property having been either lost or applied to the public service, two hundred thousand dollars.
Prisoners of war	For the subsistence of prisoners of war, under act number one hundred and eighty-one, section one, and the hire of the necessary prisons, guard houses, &c., for the safe keeping of the same, or so much thereof as may be necessary, one million dollars.
Officers on duty in certain offices.	For the pay of officers on duty in the offices of the Adjutant and Inspector General's Department, the Quartermaster General's Department, Medical, Engineer, Ordnance and Subsistence Departments, three hundred and eighty-eight thousand and twenty dollars.
Subsistence stores and commissary property.	<i>Commissary Department.</i> —For the purchase of subsistence stores and commissary property, one hundred and thirty million eleven thousand three hundred and fifty-two dollars.
Ordnance service.	<i>Ordnance Department.</i> —For the ordnance service in all its branches, seventeen million, five hundred thousand dollars.
Iron.	For the purchase of pig and rolled iron, five million dollars.
Nitre.	For the purchase and manufacture of nitre, two million dollars.
Engineer service.	<i>Engineer Department.</i> —For the engineer service, six million dollars.
Private physicians.	<i>Medical Department.</i> —For pay of private physicians employed by contract, two hundred and fifty thousand dollars.
Nurses and cooks.	For pay of nurses and cooks, not enlisted or volunteers, two hundred and fifty thousand dollars.
Hospital stewards.	For pay of hospital stewards, seventy-five thousand dollars.
Matrons.	For pay of matrons, assistant matrons, and ward matrons, two hundred and fifty thousand dollars.
Ward masters.	For pay ward masters, one hundred and sixty thousand dollars.
Hospital laundresses.	For pay of hospital laundresses, sixty-five thousand dollars.
Medical and hospital supplies.	For medical and hospital supplies, three million five hundred thousand dollars.
Military hospitals.	For the establishment and support of military hospitals, one hundred and fifty thousand dollars.
Indian Affairs: Treaty stipulations	<i>Indian Affairs.</i> —For amount required to comply with treaty stipulations entered into between the Confederate States and certain Indian tribes, one hundred and three thousand seven hundred dollars.
Incidental expenses.	To meet the incidental expenses of the public service within the Indian tribes, fourteen thousand two hundred and twenty dollars.
Navy Department: Secretary's office.	<i>Navy Department.</i> —For compensation of the Secretary of the Navy, clerks, and messenger, fourteen thousand seven hundred and twenty dollars and fifteen cents.
Incidental and contingent expenses.	For incidental and contingent expenses of the Navy Department, twelve thousand dollars.
Pay of the navy.	For pay of the Navy, one million three hundred and ninety-nine thousand one hundred and forty-one dollars and seventy cents.
Provisions and contingencies.	For provisions and contingencies, in the Paymaster's Department, one million three hundred and forty-three thousand one hundred dollars.
Iron clad and other vessels.	For construction of iron-clad and other vessels in the Confederate States, two million dollars.

For ordnance and ordnance stores, one million three hundred and sixty-five thousand dollars.	Ordnance and ordnance stores.
For equipment and repair of vessels, three hundred thousand dollars.	Equipment, &c., of vessels.
For construction of sub-marine batteries, twenty thousand dollars.	Sub-marine batteries.
For fuel for steamers, navy yards and stations, one million dollars.	Fuel.
For contingent enumerated, four hundred thousand dollars.	Contingents enumerated.
For surgeon's necessaries, one hundred and fifty thousand dollars.	Surgeon's necessaries.
For the support of the marine corps, three hundred and forty-five thousand two hundred and eleven dollars.	Marine corps.
<i>State Department.</i> —For compensation of the Secretary of State, clerks, messenger and laborer, seven thousand five hundred and twenty dollars.	<i>State Department:</i> Secretary's office.
For incidental and contingent expenses of the State Department, five thousand dollars.	Incidental and contingent expenses.
For salaries of Commissioners and Secretaries, thirty-nine thousand dollars.	Commissioners and secretaries.
For salaries of Commercial Agents, six thousand one hundred and fifty dollars.	Commercial agents.
<i>Department of Justice.</i> —For compensation of the Attorney General, Assistant Attorney General, clerks and messenger, six thousand six hundred dollars.	<i>Department of Justice:</i> Attorney General's office.
For incidental and contingent expenses of the Department of Justice, one thousand five hundred dollars.	Incidental and contingent expenses.
For compensation of the Superintendent of Public Printing, clerk and messenger, two thousand three hundred and thirty-three dollars and eighty cents.	Superintendent of Public printing, clerk, &c.
For compensation of Governor and Commissioner of Indian Affairs, Secretary, Judges, Attorney and Marshal of Arizona Territory, four thousand six hundred and fifty dollars.	Arizona Territory.
For incidental and contingent expenses of Arizona Territory, to be expended by the Governor, four hundred and seventy-eight dollars and fifty cents.	
For printing, binding and ruling for the several Executive Departments, seventy-five thousand dollars.	Printing, &c., of Executive Department.
For purchase of paper for the Executive Departments and Congress, twenty-five thousand dollars.	Paper for same.
For salaries of Judges, Attorneys and Marshals, and incidental and contingent expenses of Courts, fifty-five thousand and fifty dollars.	Judges, Attorneys, &c., and expenses of courts.
For compensation of three Commissioners, appointed under the Sequestration Act and for clerk's hire and contingent expenses, four thousand three hundred and fifty dollars.	Commissioners &c., under sequestration act.
For compensation of Judges, Attorneys and Marshals of Districts, in certain Indian Territories, one thousand seven hundred dollars.	Judges, Attorneys, &c., in Indian territories.
<i>Post-Office Department.</i> —For compensation of the Postmaster General, Chiefs of Bureaux, clerks, messengers, watchmen and laborers, fifty-six thousand three hundred and eighty-nine dollars.	<i>Post-Office Department:</i> Postmaster General's office.
For incidental and contingent expenses of the Post-Office Department, ten thousand dollars.	Incidental expenses.
For compensation of agents, cost of materials and constructing, repairing and operating telegraph lines, fifty thousand dollars.	Telegraph lines.
<i>Miscellaneous.</i> —For rent of executive buildings and President's house, ten thousand dollars.	<i>Miscellaneous:</i> Rent of Executive buildings.
SEC. 2. <i>Be it further enacted,</i> That the following sums be, and the same are hereby, appropriated for the support of the Government for the periods herein mentioned :	Further appropriations for support of the Government.
<i>War Department.</i> —For contingent and incidental expenses of the army, until the thirty-first day of June, eighteen hundred and sixty-three, one hundred thousand dollars.	<i>War Department:</i> Contingent expenses of army.

- Additional clerks.** For compensation of additional clerks in the War Department from February first to June the thirteenth, eighteen hundred and sixty-three, twenty-five thousand dollars.
- Contingent expenses of the Adjutant and Inspector General's office.** For contingent and incidental expenses of the Adjutant and Inspector General's office, for the fiscal year ending June thirtieth, eighteen hundred and sixty-three, fifteen thousand dollars.
- Engineer service.** *Engineer Department.*—For the Engineer service, additional appropriation from February first to June thirtieth, eighteen hundred and sixty-three, two million dollars.
- Indian service.** *Indian Service.*—For payment of treaty stipulations made with certain Indian tribes, to June thirtieth, eighteen hundred and sixty-three, two hundred and twenty-six thousand three hundred and sixty dollars and fifty-seven cents.
- Hospital clothing.** For current and contingent expenses of agencies in the Indian service from December first, to eighteen hundred and sixty-two, to June thirtieth, eighteen hundred and sixty-three, seven thousand one hundred and ninety-nine dollars and ninety-eight cents.
- Alcoholic stimulants.** *Medical Department.*—For hospital clothing required by act of Congress, approved September twenty-seventh, eighteen hundred and sixty-two, entitled "An Act to better provide for the sick and wounded of the army in hospitals," six hundred and twenty-five thousand dollars.
- Medical and hospital supplies.** For two hundred and one thousand and six hundred gallons of alcoholic stimulants, required by the Medical Department for medical and hospital purposes for the army, for one year, six hundred and four thousand, eight hundred dollars.
- Ordnance service.** For additional amount required for the purchase of medical and hospital supplies from February first to June thirtieth, eighteen hundred and sixty-three, one million dollars.
- Salaries of officers, &c., in collecting the taxes.** *Ordnance Department.*—For the Ordnance service in all its branches, for the period ending June thirtieth, eighteen hundred and sixty-three, five million dollars.
- State of Louisiana, excess of war tax.** For salaries of officers, printing, stationery and contingent expenses to be incurred in collecting taxes, four million dollars.
- Funding of treasury notes.** Amount required to refund the State of Louisiana the amount overpaid by her on the war tax act of August nineteenth, eighteen hundred and sixty-one, five thousand eight hundred and twenty-five dollars and sixty-one cents.
- Fire proof vaults and rooms for the treasury.** Advertising and other expenses incident to the funding of Treasury notes, fifty thousand dollars.
- Rent, &c., of post-office for Richmond city.** Amount required to build fire-proof vaults, and to fit up the city post-office rooms for the use of the treasury, five thousand dollars.
- Office of commissioner of taxes created.** Amount required for alterations, rent, damages, lights, &c., for a building for a post-office for the city of Richmond, fourteen thousand eight hundred and sixty-six dollars and sixty-six cents.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXVII.—An Act for the assessment and collection of taxes.

The Congress of the Confederate States of America do enact, That for the purpose of superintending the collection of internal duties, or taxes imposed, or which may be hereafter imposed by law, and of assessing the same, an office is hereby created in the Treasury Department, to be called the office of the commissioner of taxes; and the President of the Confederate States is hereby authorized to nominate, and with the

advice and consent of the Senate, to appoint a commissioner of taxes, with an annual salary of three thousand dollars, who shall be charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms and blanks, and distributing the same, or any part thereof, and with all other matters pertaining to the assessment and collection of the duties and taxes which may be necessary to carry the laws, passed for the purpose, into effect, and with the general superintendence of his office, as aforesaid, and the Secretary of the Treasury may assign to the office of commissioner of taxes such number of clerks as he may deem necessary, or the exigencies of the public service may require.

Commissioner:
how appointed.
Salary.
Duties.

Clerical force.

SEC. 2. That for the purpose of assessing, levying and collecting all taxes and internal duties, each State shall constitute a tax division, over which shall be appointed by the President, with the advice and consent of the Senate, one State collector, who shall be a resident and freeholder in such state, with a salary of one-tenth of one per cent. on the amount collected in each State: *Provided*, That in no case shall the salary be less than two thousand nor more than three thousand dollars, and said State collector shall, under the regulations prescribed by the commissioner of taxes, under the direction of the Secretary of the Treasury, be charged with the duties imposed upon himself, and with the superintendence and direction of all the duties of the various officers in his division or State, created by this act. The said State collector shall give bond, with sureties, to discharge the duties of his office in such amount as may be prescribed by the Secretary of the Treasury, and shall take oath faithfully to discharge the duties of his office, and to support and defend the Constitution of the Confederate States.

Each State to constitute a tax division.

State collectors, how appointed.

Salary.
Limitations of salaries.

Duties of State collector.

Bond.

Oath of office.

SEC. 3. Each State collector shall divide his State into convenient collection districts, following as nearly as may be practicable the counties or tax districts into which the State may have been sub-divided by its own State government. But the Secretary of the Treasury may authorize two or more sparsely populated counties to be included in one collection district, when so recommended by the State collector, and may sub-divide large towns or cities into two or more collection districts, when so recommended by said State collector. For each of these districts a tax collector, to be called the district collector, shall be appointed by the State collector, subject to the approval of the Secretary of the Treasury, and each of these district collectors shall be charged with the duty of causing to be assessed and levied, and of collecting all taxes imposed or required to be paid by any act of Congress, upon any persons or property within the said district. The said district collector shall be a resident freeholder of the tax district in which he shall be appointed, and shall be subject to such regulations as shall be prescribed by the commissioner of taxes, under the direction of the Secretary of the Treasury.

Sub-division of States into collection districts; how regulated.

District collector: how appointed.

Duties of district collectors.

Shall be a resident freeholder.

SEC. 4. That before any such collector shall enter upon the duties of his office, he shall execute a bond for such amount as shall be prescribed by the commissioner of taxes, under the direction of the Secretary of the Treasury, with not less than two sureties, to be approved as sufficient by the commissioner of taxes, conditioned that said collector shall faithfully perform the duties of his office; which bond shall be filed in the office of the Comptroller of the Treasury. And each collector shall, from time to time, renew, strengthen and increase his official bond, as the Secretary of the Treasury may direct. And each collector, before entering upon the duties of his office, shall take oath faithfully to discharge the duties of his office, and that he will support and defend the Constitution of the Confederate States.

District collector to give bond.
Penalty.

Condition.
Where bond to be filed.
Renewal of bond.

Collector's oath of office.

District collectors may appoint deputies.

Compensation of deputies.

District collectors may revoke appointment of deputies, and may require bonds and security.

Deputies: authority of.

District collector responsible for deputies.

Assessors: how appointed.

Oath of office.

Form of oath.

Certificate of oath to be given to collector.

Penalty for failure to take oath.

District collector not prevented from collecting duties and taxes.

Tax-payers to make returns, under oath, to assessor.

Character of returns.

Instructions, &c., to be binding on assessors and collectors.

Assessments: how to be made.

SEC. 5. That each district collector shall be authorized to appoint, by an instrument of writing under his hand, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke any such appointment, giving such notice thereof as the commissioner of taxes shall prescribe, and may require bonds or other securities, and accept the same from such deputy; and each such deputy shall have the like authority in every respect to collect the duties and taxes levied and assessed within the portion of the district assigned to him, which is by this act vested in the district collector himself; but each district collector shall, in every respect, be responsible for all moneys collected, and for every act done as deputy collector by any of his deputies whilst acting as such, and for every omission of duty. The collector in each State shall appoint in each district, subject to the approval of the Secretary of the Treasury, an assessor or assessors, who shall be resident therein, and each assessor so appointed and accepting the appointment, shall, before he enters on the duties of his appointment, take and subscribe, before some competent magistrate, or some district collector to be appointed by virtue of this act, (who is hereby empowered to administer the same,) the following oath or affirmation, to-wit: "*I, A. B. do swear, or affirm, (as the case may be,) that I will support the Constitution of the Confederate States of America, and that I will, to the best of my knowledge, skill and judgment, diligently and faithfully execute the office and duties of assessor for (naming the district) without favor or partiality, and that I will do equal right and justice in every case in which I shall act as assessor.*"

And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor shall be appointed. And every assessor acting in the said office without having taken the said oath or affirmation, shall forfeit and pay one hundred dollars, one moiety thereof to the use of the Confederate States, and the other moiety thereof to him who shall first sue for the same, with costs of suit: *Provided*, That nothing herein contained shall prevent any district collector from collecting himself the whole or any part of the duties and taxes so assessed and payable in his district.

SEC. 6. That it shall be the duty of any person or persons, partnerships, firms, associations or corporations, made liable to any tax, imposed by any act imposing taxes, at the times prescribed by law, or if no time be fixed by law, then at such times as may be prescribed by the commissioner of taxes, under the direction of the Secretary of the Treasury, to make, under oath or affirmation, as the case may be, a list or return to the assessor of the district where located, of the amount of annual income or profits, the articles or objects charged with a special tax, the quantity of goods, wares and merchandize made or sold, and charged with a specific or *ad valorem* tax, the market value of the property, real and personal, charged with an *ad valorem* tax, the several rates and aggregate amount, and all other matters and things which are or shall be required by law, and according to the forms and regulations to be prescribed by the commissioner of taxes, under the direction of the Secretary of the Treasury, for which such person or persons, partnerships, firms, associations or corporations are or shall be liable to be assessed according to law.

SEC. 7. That the instructions, regulations and directions, as hereinbefore mentioned, shall be binding on each assessor and on each collector and his deputy or deputies, in the performance of the duties enjoined by or under this act; pursuant to which instructions the district collector shall direct and cause the several assessors to proceed through every part of their respective districts, and inquire after and concerning all persons being within the collection districts where they respectively reside, own-

ing, possessing, or having the care or management of any property, goods, wares and merchandize, articles or objects liable to pay any tax, (by reference as well to any lists of assessment or collection taken under the laws of the respective States, as to any other records or documents, and by all other lawful ways and means, especially to the written list, schedule or return required to be made to the assessor by all persons owning, possessing, or having the care or management of any property as aforesaid, liable to taxation,) and to value and enumerate the said objects of taxation respectively, in the manner prescribed by law, and in conformity with the regulations and instructions before mentioned.

Sec. 8. That if any person owning, possessing, or having the care or management of property, goods, wares and merchandize, articles or objects liable to pay any tax, shall fail to make and exhibit a written list when required, as aforesaid, and shall consent to disclose the particulars of any and all the property, goods, wares and merchandize, articles and objects liable to pay any tax, or any business or occupation liable to pay any tax, as aforesaid, then, and in that case, it shall be the duty of the officer to make such list, which, being distinctly read, consented to, and signed by the person so owning, possessing or having the care and management, as aforesaid, shall be received as the list of such person.

List to be made by assessor in case of failure of taxpayer to make list.

Sec. 9. That if any person shall deliver or disclose to any assessor appointed in pursuance of this act, and requiring a list or lists, as aforesaid, any false or fraudulent list or statement, with intent to defeat or evade the valuation or enumeration hereby intended to be made, such person so offending, and being thereof convicted, on indictment found therefor in any district court of the Confederate States, held in the district in which such offence may be committed, shall be fined in a sum not exceeding five hundred dollars, at the discretion of the court, and shall pay all costs and charges of prosecution; and the valuation and enumeration required by this act, shall, in all such cases, and in all cases of under-valuation or under-statement in such lists or statements, be made as aforesaid, upon lists according to the form prescribed, to be made out by the assessors respectively; which lists, the said assessors are hereby authorized and required to make, according to the best information they can obtain, and for the purpose of making which, they are hereby authorized to enter into and upon all and singular the premises respectively.

Making of false or fraudulent list.

Penalty.

Valuation: how made, in case of fraudulent return or under-valuation

Sec. 10. That if any person shall refuse or neglect to give such list or lists within the time required as aforesaid, it shall be the duty of the assessor for the collection district within which such person shall reside, and he is hereby authorized and required to enter into and upon the premises, if it be necessary, of such person so refusing or neglecting, and to make, according to the best information which he can obtain, or on his own view and information, such lists of property, goods, wares and merchandize, and of all articles and objects liable to taxation, owned or possessed, or under the care or management of such person, as are required by law, including the amount, if any, due upon a registered business; and in case of refusal or neglect, to make such lists, except in cases of sickness, or other unavoidable cause, the assessor shall thereupon, except where otherwise provided for, add twenty-five per centum to the amount of the items thereof; and the lists so made and subscribed by such assessor, shall be taken and reputed as good and sufficient lists of the persons and property for which such person or property is to be taxed for the purposes of this act.

When assessor may enter premises and make list.

Penalty for failure to make list.

Acceptance of list made by assessor.

Property of non-resident tax payers

Sec. 11. That whenever there shall be in any collection district, any property, goods, wares and merchandize, articles or objects, not owned or possessed by, or under the care or management of, any person or per-

Assessor to enter premises and make survey and lists.

Property located in districts outside of that in which the owners reside, may by them be returned to the assessor thereof.

List to be transmitted to the assessor of the district where such property is located.

When the aforesaid lists to be taken.

Two general lists to be made by district collectors.

State collector to prescribe the form.

Assessor to deliver list to district collector.

Penalty for failure of assessor to perform duties of his office.

Time and place for examination of lists to be advertised.

sons within such district, and liable to be taxed as aforesaid, and no list of which shall have been transmitted to the assessor in the manner provided by this act, it shall be the duty of the assessor for such district, and he is hereby authorized and required to enter into and upon the premises where such property is situated, and take such views thereof as may be necessary, and to make lists of the same, according to the form prescribed, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, goods, wares and merchandize, articles, or objects, as aforesaid, under and for the purposes of this act.

SEC. 12. That the owners, possessors, or persons having the care or management of property, goods, wares and merchandize, articles or objects not lying or being within the collection district in which they reside, shall be permitted to make out and deliver the lists thereof, required by this act, (provided the district in which the said objects of duty or taxation are situated is therein distinctly stated,) at the time and in the manner prescribed to the assessor of the district wherein such persons reside. And it shall be the duty of the assessor who receives any such list to transmit the same to the assessor where such objects of taxation are situate, who shall examine such list; and if he approves the same, he shall return it to the assessor from whom he received it, with his approval thereof; and if he fails to approve the same, he shall make such alteration thereon as he may deem to be just and proper, and shall then return the said list, with such alterations thereon, or additions thereto, to the assessor from whom he received the said list; and the assessor where the person liable to pay such tax resides, shall proceed in making the assessment of the tax upon the list by him so received, in all respects, as if the said list had been made out by himself.

SEC. 13. That the lists aforesaid shall be taken at such times as may be prescribed by the commissioner of taxes under the direction of the Secretary of the Treasury or with reference to the time when said taxes become due; and the district collectors respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists, the first of which shall exhibit, in alphabetical order, the names of all persons liable to pay any tax, residing within the collection district, together with the value and assessment, or enumeration, as the case may require, of the objects liable to taxation within such district, for which each such person is liable, or for which any firm, company or corporation is liable, with the amount of tax payable thereon; and the second list shall exhibit, in alphabetical order, the names of all persons residing out of the collection district, owners of property within the district, together with the value and assessment, or enumeration thereof, as the case may be, with the amount of tax payable thereon, as aforesaid. The forms of the said general list shall be devised and prescribed by the State collector, under the direction of the commissioner of taxes, and lists taken according to such forms shall be made out by the assessor or assessors, and delivered to the district collector within thirty days after the time fixed by this act as aforesaid. And if any assessor shall fail to perform any duty assigned by this act within the time as aforesaid, not being prevented therefrom by sickness, or other unavoidable cause, every such assessor shall be discharged from office, and shall, moreover, forfeit and pay the sum of two hundred dollars, to be recovered for the use of the Confederate States, with costs of suit.

SEC. 14. The collectors for each collection district shall, by advertisement in some public newspaper published within his district, if any such there be, or by written or printed notifications, to be posted up in at

least four places within each district, advertise all persons concerned, of the time and place within said district when and where the lists, valuations and enumerations, made and taken within said district, may be examined; and said lists shall remain open for the space of fifteen days after notice shall have been given as aforesaid. And said notifications shall also state when and where, within said district, after the expiration of said fifteen days, appeals will be received and determined relative to any erroneous or excessive valuation or enumerations by the assessor. And it shall be the duty of each collector for each collection district, at the time fixed for hearing such appeal as aforesaid, to submit the lists taken and returned as aforesaid, to the inspection of any and all persons who may apply for that purpose. And the said collector for each collection district is hereby authorized at any time within fifteen days from and after the time allowed for notification as aforesaid, to hear and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited: *Provided*, That the question to be determined by the collector, on an appeal respecting the valuation or enumeration of property, or objects liable to taxation shall be, whether the valuation complained of be or be not in a just relation or proportion to other valuations in the same district, and whether the enumeration be or not correct. And all appeals to the district collector, as aforesaid, shall be made in writing, and shall specify the particular cause, matter, or thing respecting which a decision is requested; and shall, moreover, state the ground or principle of inequality or error complained of. And the collector shall have power to re-examine and equalize the valuations as shall appear just and equitable; but no valuation or enumeration shall be increased without a previous notice, of at least five days, to the party interested to appear and object to the same, if he judge proper; which notice shall be given by a note in writing, to be personally served or left at the dwelling house, office, or place of business of the party by such collector: *Provided*, That this section shall not apply to estimates of income and profits, or of taxes in kind, made by appraisers or referees as prescribed in the act passed in April, in the year eighteen hundred and sixty-three, entitled "An act to lay taxes for the common defence and carry on the government of the Confederate States."

Lists shall remain open fifteen days.

Appeals; when and where to be received; notification thereof to be made.

Collector shall submit list to all persons.

Collector to hear and determine appeals.

What question, on appeal, shall be determined by district collector.

Appeals to be made in writing, and what they shall state.

Power given to collectors to re-examine and equalize valuation.

Valuation not to be increased without previous notice to party interested.

This section not to apply to estimates made by appraisers, &c., under the act of April 24, 1863.

SEC. 15. The district collectors shall, immediately after the expiration of the time for hearing and deciding appeals, make out correct lists of the valuation and enumeration in each of their districts respectively, and deliver the same to the State collector, who shall collate the same in proper form and forward the same to the commissioner of taxes.

District collectors to make out correct lists for State collector, who shall collate same for commissioner.

SEC. 16. As soon as the said district collectors shall deliver their lists of assessments to the State collector, they shall respectively give notice, by advertisement published in each collection district, in one newspaper printed in said district, if any such there be, and by notifications to be posted up in at least four public places in each district, that the said taxes have become due and payable, and state the time and place within said district at which he will attend to receive the same, which time shall not be less than thirty days after such notification; and all persons who shall neglect to pay the taxes so assessed as aforesaid, upon them, to the collector within the time specified, shall be liable to pay ten per centum additional upon the amount thereof, the fact of which liability shall be stated in the advertisement and notification aforesaid. And with regard to all persons who shall neglect to pay as aforesaid, it shall be the duty of the collector in person, or by deputy, within twenty days after such neglect to make a demand personally, or at the dwellings or usual places of business of such persons, if any they have, for payment

District collectors shall give notice when taxes are due and payable, and of time and place of payment.

Penalty for failure to pay taxes when due.

How collector shall proceed in case of failure to pay taxes.

of said taxes, with the ten per centum additional, aforesaid. And with respect to all such taxes as are not included in the lists aforesaid, and all taxes, the collection of which is not otherwise provided for in this act, it shall be the duty of each collector, in person or by deputy, to demand payment thereof, in manner aforesaid, within ten days from and after the same becomes due by law; and if the annual and other taxes shall not be paid within ten days from and after such demand therefor, it shall be lawful for such collector, or his deputy or deputies, to proceed to collect the said taxes by distraint and sale of the goods, chattels, or effects of the persons delinquent as aforesaid. 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 or chattels 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, chattels, or effects, or at his or her dwelling with some person of suitable age and discretion, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be published in some newspaper within the district wherein the distraint is made, if there is a newspaper published in said district, or to be publicly posted up at the post-office, if there be one within five miles, nearest to the residence of the person whose property shall be distrained, and in not less than two other public places, which notice shall specify the articles distrained and the time and place for sale thereof, which time shall not be less than ten nor more than twenty 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 case of distraint for the payment of the taxes aforesaid, the goods, chattels, or effects so distrained shall and may be restored to the owner or possessor, if, prior to the sale, payment or tender shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying and such sum for the necessary and reasonable expense of removing, advertising and keeping the goods, chattels, or effects so distrained, as may be prescribed by the commissioner of taxes; but in case of non-payment or tender as aforesaid, the said officer shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the proceeds of such sale, the amount demandable for the use of the Confederate States, with the necessary and reasonable expenses of distraint and sale, and a commission of five per centum thereon for his own use, rendering the over plus, if any there be, to the person whose goods, chattels, or effects, shall have been distrained.

When and by whom distress may be made.

Proceedings in case of distress.

Proviso.

When distrained property is not divisible, how collector shall proceed.

SEC. 17. That in all cases where the property liable to distraint for taxes under an act of Congress, may not be divisible, so as to enable the collector by a sale of part thereof to raise the whole amount of the tax with all costs, charges and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs and charges, shall be paid to the owner of the property, or his or their legal representatives, or if he, she or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the treasury of the Confederate States, in such manner as may be prescribed by the Secretary of the Treasury, to be there set apart and held for the use of the owner, or his or her or their legal representatives, until he, she or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the treasury, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid, cannot be sold for the amount of the tax due thereon, with the costs and charges, the collector shall purchase the same in behalf of the Confederate States for an amount not exceeding the tax, with the costs

In case distrained property is insufficient to pay taxes &c.

and charges thereon. And all property so purchased may be sold by said collector, under such regulations as may be prescribed by the commissioner of taxes. And the collector shall render a distinct account of all charges incurred in the sale of such property, and shall pay into the treasury the surplus, if any there be, after defraying the charges.

Collector shall render account of all charges incurred in sale, and pay over surplus of proceeds.

SEC. 18. The taxes assessed upon each person shall be a statutory lien upon all property of such person for and during the term of two years from the date of listing such person, in preference to any other lien, and the lands and other property of any collector shall be bound by statutory lien for five years for all moneys received by him for taxes, the date of such lien to commence from the time of his receiving the money. And the said liens shall extend to each and every part of all tracts or lots of land or dwelling houses, notwithstanding the same may have been divided or alienated in part.

Taxes assessed to be a statutory lien.

Property of collectors bound by statutory lien for moneys received.

SEC. 19. That in any case where goods, chattels or effects, sufficient to satisfy the taxes imposed by law upon any person liable to pay the same shall not be found by the collector or deputy collector whose duty it may be to collect the same, he is hereby authorized to collect the same by seizure and sale of real estate of such person; and the officer making such seizure and sale shall give notice to the person whose estate is proposed to be sold, by giving him in hand, or leaving at his usual place of abode, a notice in writing, stating what particular estate is proposed to be sold, describing the same with reasonable certainty, and the time when, and place where said officer proposes to sell the same. And the said collector shall first advertise the same for thirty days in a newspaper printed within the collection district, if such there be, or shall post up in at least four public places within the district, a notification of the intended sale thirty days previous thereto, and shall proceed to sell at public sale so much of the said property as may be necessary to satisfy the taxes due, together with an addition of twenty per centum. But in all cases where the property liable to tax under this act may not be divisible so as to enable the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, charges and commissions, shall be paid to the owner of the property, or to his legal representatives, or if he or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the treasury, there to be held and drawn out in like manner as provided in this act in reference to the surplus arising from the sale of goods, chattels and effects. And if the property advertised for sale as aforesaid, cannot be sold for the amount of tax due thereon, with the said additional twenty per centum thereto, the collector shall purchase the same in behalf of the Confederate States for the amount aforesaid: *Provided*, That the owner or superintendent of the property aforesaid, after the same shall have been, as aforesaid, advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon, with an addition of ten per centum on the same, on the payment of which the sale of the property shall not take place: *Provided, also*, That the owners, their heirs, executors, or administrators, or any person on their behalf, shall have liberty to redeem the lands and other property sold as aforesaid, within two years from the time of sale, upon payment to the collector for the use of the purchaser, his heirs or assigns, of the amount paid by such purchaser, with interest for the same at the rate of twenty per centum per annum; and no deed shall be given until the time of redemption shall have expired: *Provided, further*, That when the owner of any land or other real property sold for taxes under the provisions of this act shall be in the military service of the Confederate States, before and at the time

When collector authorized to seize and sell real estate.

Notice thereof to be given.

Advertisement of seizure to be made.

How collector shall proceed when property is not divisible.

Surplus of proceeds of sale: how disposed of.

When property advertised for sale is insufficient to pay taxes.

When tax payer shall have power to stop sale.

How and when property sold for taxes may be redeemed.

When tax payer is in the military service of the Confederate States, or

an infant, or feme covert, or of unsound mind.

Collector shall render an account of sale, and pay over surplus of proceeds thereof.

Deeds for property sold for taxes: how made.

Purchaser to pay for deed.

All lands sold to one person at same time shall be included in one deed.

Collector to keep record of all sales of land.

Deputy making sale to return statement thereof to collector.

Record thereof to be made in district court, and certified copy thereof to be *prima facie* evidence.

When lands are redeemed collector to certify the fact to the clerk of said court.

When claim of the government to lands sold for taxes accrues.

Collectors to sign duplicate receipts for taxes.

Moneys collected for taxes to be forwarded to State collector.

State collector shall make monthly returns of receipts to commissioner of taxes and pay over moneys when required.

District collectors shall complete collections, pay over moneys, &c.

said sale shall have been made, or shall be an infant under twenty-one years of age, a married woman, or person of unsound mind, the said owner shall have the privilege of redeeming the said property at any time within two years after the close of his term of service, or after the disability of such infant, married woman, or person of unsound mind, is removed. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and shall pay into the treasury the surplus, if any there be, of the aforesaid addition of twenty per centum, or ten per centum, as the case may be, after defraying the charges. And in every case of the sale of real estate, which shall be made under the authority of this act by the collectors respectively, or their lawful deputies respectively, the deeds for the estate so sold shall be prepared, made and executed, and proved or acknowledged, at the time and times prescribed in this act by the collectors respectively, within whose collection district such real estate shall be situated, in such form of law as shall be authorized and required by the laws of the State in which such real estate lies, for making, executing, proving and acknowledging deeds of bargain and sale, or other conveyances for the transfer and conveyance of real estate; and for every deed so prepared, made, executed, proved and acknowledged, the purchaser or grantee shall pay to the collector the sum of two dollars for the use of collector or other person effecting the sale of the real estate thereby conveyed: *Provided*, That all lands sold to one person at the same time shall be included in one deed. It shall be the duty of every collector to keep a record of all sales of land made in his collection district, whether by himself or his deputy, in which shall be set forth the tax for which any such sale was made, the dates of seizure and sale, the name of the party assessed, and all proceedings in making said sale, the amount of fees and expenc[es], the name of the purchaser, and the date of sale, which record shall be certified by the officer making the sale. And it shall be the duty of any deputy making sale as aforesaid to return a statement of all his proceedings to the collector, and to certify the record thereof. This record shall be deposited in the clerk's office of the district court of the Confederate States, in which the lands sold are situate, and a certified copy thereof shall be *prima facie* evidence in any court of the facts stated therein. And when any lands sold as aforesaid shall be deemed as hereinbefore provided, the collector shall certify the fact of such redemption to the clerk of said court, to be filed with the record aforesaid as evidence of such redemption. And the claim of the government to lands sold under and by virtue of the foregoing provisions, shall be held to have accrued at the time of the seizure thereof.

Sec. 20. Upon receiving the tax due by each person, the collector shall sign receipts in duplicate, one whereof shall be delivered to the person paying the same, and the other shall be forwarded to the State collector of that State. The money collected during each month, or during any shorter period which may be designated by the Secretary of the Treasury, shall be also immediately forwarded to the said State collector; and the several State collectors shall, at the expiration of every month after collections have been commenced, transmit to the commissioner of taxes a statement of the amount of collections received within the month, and pay over monthly, or at such time or times as may be required by the commissioner of taxes, the moneys by them respectively received within the said term, and at such places as may be designated and required by the commissioner of taxes; and each of the district collectors shall complete the collection of all sums annually assigned to them for collection, shall pay over the same to the State collector, and shall render his final account to the said State collector as often as he may be required, and within six months from and after the day when he shall have received the collection lists from the

assessor or assessors of his district. And the Secretary of the Treasury is authorized to designate one or more depositories in each State for the deposit and safe keeping of the moneys collected by virtue of this act; and the receipt of the proper officer of such depository to a State collector for the money deposited by him shall be a sufficient voucher for such State collector in the settlement of his accounts at the Treasury Department; and the commissioner of taxes may, under the direction of the Secretary of the Treasury, prescribe such regulations with reference to such depositories as he may deem necessary. And the State collector shall furnish the commissioner of taxes with a list specifying the names and amounts of each of the tax receipts which shall have been forwarded to him as aforesaid by the district collectors.

Depositories for safe keeping of moneys.

Receipt of depository to be voucher for State collector.

Regulations for deposits to be prescribed by commissioner of taxes.

Names and amount of receipts to be furnished commissioner.

SEC. 21. That each collector shall be charged with the whole amount of taxes, whether contained in the lists delivered to him by the assessors respectively, or delivered or transmitted to him by other collectors, and shall be credited with the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by him received as aforesaid, and also for the taxes of such persons as may have absconded or become insolvent prior to the day when the tax ought, according to the provisions of this act, to have been collected: *Provided*, That it shall be proved to the satisfaction of the Comptroller of the Treasury, that due diligence was used by the collector; and that no property was left from which the tax could have been recovered. . And each collector shall also be credited with the amount of property purchased by him for the use of the Confederate States, provided he shall faithfully account for and pay over the proceeds thereof upon a resale of the same as required by this act.

Collector charged with whole amount of taxes.

With what amount credited.

Proviso.

SEC. 22. That if any collector shall fail to collect or pay over to the chief collector, the amounts collected as hereinbefore provided, it shall be the duty of the State collector, and he is hereby authorized and required, immediately after such delinquency, to report the same to the commissioner of taxes, who shall issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes with which the said collector is chargeable, and the sums, if any, which have been paid. And the said marshal shall himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels, or any personal effects of the delinquent collector, giving at least five days' notice of the time and place of sale, in the manner provided by law for advertising sales of personal property on execution in the State wherein such collector resides: *And, furthermore*, If such goods, chattels and effects cannot be found sufficient to satisfy the said warrant, the said marshal or his deputy shall, and may proceed to levy and collect the sum which remains due, by distress and sale of goods and chattels, or personal effects of the surety or sureties of the delinquent collector, giving notice as hereinbefore provided. And the bill of sale of the officer of any goods, chattels or other personal property, distrained and sold as aforesaid, shall be *prima facie* evidence of title to the purchaser, and of the right of the officer so make such sale, and of the correctness of his proceedings in selling the same. And for want of goods and chattels, or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lands and real estate as such collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks in not less than three public places in the collection district, and in one newspaper printed in the district, if any there be, prior to the proposed time of sale, may and shall be sold at public auction by

State collector to report delinquent district collectors.

Proceeding by distress against such delinquent collector.

In case goods of collector are insufficient to satisfy warrant, how marshal shall proceed.

Bill of sale of marshal to be *prima facie* evidence of title to purchaser.

Lands and real estate of collector and sureties to be distrained in case personal effects are insufficient to satisfy warrant of distress.

Marshal to make the marshal or his deputy, who, upon such sale, shall, as such marshal or
and deliver deed of deputy marshal, make and deliver to the purchaser of the premises so
conveyance. sold a deed of conveyance thereof, to be executed and acknowledged in

manner and form prescribed by the laws of the State in which said lands
are situated, which said deed so made shall invest the purchaser with all
the title and interest of the defendant or defendants named in said war-
rant, existing at the time of seizure thereof, and all moneys that remain of
the proceeds of such sale, after satisfying the said warrant of distress, and
paying the reasonable costs and charges of sale, shall be returned to the
proprietor of the lands or real estate sold as aforesaid.

SEC. 23. That each and every collector or his deputy, who shall exercise
or be guilty of any extortion or wilful oppression under color of this act,
or shall knowingly demand other or greater sums than shall be authorized
by this act, shall be liable to pay a sum not exceeding double the amount
of damages accruing to the party injured, to be recovered by and for the
use of the party injured, with costs of suit, and shall be dismissed from
office, and be disqualified from holding such office thereafter; and each
and every collector or his deputy shall give receipts for all sums by them
collected and retained in pursuance of this act.

SEC. 24. That all property, credits, income and profits, and every article
or object subjected to taxation, shall be estimated, valued and assessed, at
the value thereof at the time of assessment, in Confederate treasury notes.

SEC. 25. That the collector or deputy collector or assessor shall be
authorized to enter, in the day time, any brewery, distillery, manufactory,
building, or place other than the dwelling house, where any property,
articles or objects subject to taxation are made, produced or kept within
his district, or in which any taxed business is conducted, so far as it may
be necessary to ascertain the amount and value of said property, articles
or objects, he may also inspect any books in which are kept the entries of
such items as are required to make the returns required from time to time
to be made; and every owner of such brewery, distillery, manufactory,
building or place, other than the dwelling house, or persons having the
agency or superintendence of the same, who shall refuse to admit such
officer, or to suffer him to examine said property, articles or objects, or to
inspect said accounts, shall, for every such refusal, forfeit and pay the sum
of five hundred dollars.

SEC. 26. That in case of the sickness or temporary disability of a col-
lector to discharge such of his duties as cannot, under existing laws, be
discharged by a deputy, they may be devolved by him on his deputy:
Provided, That information thereof be immediately communicated to the
Secretary of the Treasury, and shall not be disapproved by him: *And*
provided further, That the responsibility of the collector or his sureties to
the Confederate States shall not be affected or impaired thereby.

SEC. 27. That in case a collector shall die, the deputy of such collector,
if he have one, shall continue to act until the successor be appointed:
Provided, He shall not so act for a period exceeding sixty days: and the
deputy of such collector may and shall, until a successor shall be appointed,
discharge all the duties of said collector; and for the official acts and de-
faults of such deputy, a remedy shall be had on the official bond of the
collector, as in other cases; and any bond or security taken of such deputy
by such collector, pursuant to the provisions in this act, shall be available
to his heirs or representatives, to indemnify them for loss or damage
accruing from any act of the proper deputy so continuing or so succeeding
to the duties of such collector.

SEC. 28. That it shall be the duty of the collectors aforesaid, or their
deputies, in their respective districts, and they are hereby authorized to
collect all the taxes imposed by law, however the same may be designated,

SEC. 29. That the collector or deputy collector or assessor shall be
authorized to enter, in the day time, any brewery, distillery, manufactory,
building, or place other than the dwelling house, where any property,
articles or objects subject to taxation are made, produced or kept within
his district, or in which any taxed business is conducted, so far as it may
be necessary to ascertain the amount and value of said property, articles
or objects, he may also inspect any books in which are kept the entries of
such items as are required to make the returns required from time to time
to be made; and every owner of such brewery, distillery, manufactory,
building or place, other than the dwelling house, or persons having the
agency or superintendence of the same, who shall refuse to admit such
officer, or to suffer him to examine said property, articles or objects, or to
inspect said accounts, shall, for every such refusal, forfeit and pay the sum
of five hundred dollars.

SEC. 30. That in case of the sickness or temporary disability of a col-
lector to discharge such of his duties as cannot, under existing laws, be
discharged by a deputy, they may be devolved by him on his deputy:
Provided, That information thereof be immediately communicated to the
Secretary of the Treasury, and shall not be disapproved by him: *And*
provided further, That the responsibility of the collector or his sureties to
the Confederate States shall not be affected or impaired thereby.

SEC. 31. That in case a collector shall die, the deputy of such collector,
if he have one, shall continue to act until the successor be appointed:
Provided, He shall not so act for a period exceeding sixty days: and the
deputy of such collector may and shall, until a successor shall be appointed,
discharge all the duties of said collector; and for the official acts and de-
faults of such deputy, a remedy shall be had on the official bond of the
collector, as in other cases; and any bond or security taken of such deputy
by such collector, pursuant to the provisions in this act, shall be available
to his heirs or representatives, to indemnify them for loss or damage
accruing from any act of the proper deputy so continuing or so succeeding
to the duties of such collector.

SEC. 32. That the collector or deputy collector or assessor shall be
authorized to enter, in the day time, any brewery, distillery, manufactory,
building, or place other than the dwelling house, where any property,
articles or objects subject to taxation are made, produced or kept within
his district, or in which any taxed business is conducted, so far as it may
be necessary to ascertain the amount and value of said property, articles
or objects, he may also inspect any books in which are kept the entries of
such items as are required to make the returns required from time to time
to be made; and every owner of such brewery, distillery, manufactory,
building or place, other than the dwelling house, or persons having the
agency or superintendence of the same, who shall refuse to admit such
officer, or to suffer him to examine said property, articles or objects, or to
inspect said accounts, shall, for every such refusal, forfeit and pay the sum
of five hundred dollars.

SEC. 33. That in case of the sickness or temporary disability of a col-
lector to discharge such of his duties as cannot, under existing laws, be
discharged by a deputy, they may be devolved by him on his deputy:
Provided, That information thereof be immediately communicated to the
Secretary of the Treasury, and shall not be disapproved by him: *And*
provided further, That the responsibility of the collector or his sureties to
the Confederate States shall not be affected or impaired thereby.

SEC. 34. That in case a collector shall die, the deputy of such collector,
if he have one, shall continue to act until the successor be appointed:
Provided, He shall not so act for a period exceeding sixty days: and the
deputy of such collector may and shall, until a successor shall be appointed,
discharge all the duties of said collector; and for the official acts and de-
faults of such deputy, a remedy shall be had on the official bond of the
collector, as in other cases; and any bond or security taken of such deputy
by such collector, pursuant to the provisions in this act, shall be available
to his heirs or representatives, to indemnify them for loss or damage
accruing from any act of the proper deputy so continuing or so succeeding
to the duties of such collector.

SEC. 35. That the collector or deputy collector or assessor shall be
authorized to enter, in the day time, any brewery, distillery, manufactory,
building, or place other than the dwelling house, where any property,
articles or objects subject to taxation are made, produced or kept within
his district, or in which any taxed business is conducted, so far as it may
be necessary to ascertain the amount and value of said property, articles
or objects, he may also inspect any books in which are kept the entries of
such items as are required to make the returns required from time to time
to be made; and every owner of such brewery, distillery, manufactory,
building or place, other than the dwelling house, or persons having the
agency or superintendence of the same, who shall refuse to admit such
officer, or to suffer him to examine said property, articles or objects, or to
inspect said accounts, shall, for every such refusal, forfeit and pay the sum
of five hundred dollars.

SEC. 36. That in case of the sickness or temporary disability of a col-
lector to discharge such of his duties as cannot, under existing laws, be
discharged by a deputy, they may be devolved by him on his deputy:
Provided, That information thereof be immediately communicated to the
Secretary of the Treasury, and shall not be disapproved by him: *And*
provided further, That the responsibility of the collector or his sureties to
the Confederate States shall not be affected or impaired thereby.

SEC. 37. That in case a collector shall die, the deputy of such collector,
if he have one, shall continue to act until the successor be appointed:
Provided, He shall not so act for a period exceeding sixty days: and the
deputy of such collector may and shall, until a successor shall be appointed,
discharge all the duties of said collector; and for the official acts and de-
faults of such deputy, a remedy shall be had on the official bond of the
collector, as in other cases; and any bond or security taken of such deputy
by such collector, pursuant to the provisions in this act, shall be available
to his heirs or representatives, to indemnify them for loss or damage
accruing from any act of the proper deputy so continuing or so succeeding
to the duties of such collector.

SEC. 38. That the collector or deputy collector or assessor shall be
authorized to enter, in the day time, any brewery, distillery, manufactory,
building, or place other than the dwelling house, where any property,
articles or objects subject to taxation are made, produced or kept within
his district, or in which any taxed business is conducted, so far as it may
be necessary to ascertain the amount and value of said property, articles
or objects, he may also inspect any books in which are kept the entries of
such items as are required to make the returns required from time to time
to be made; and every owner of such brewery, distillery, manufactory,
building or place, other than the dwelling house, or persons having the
agency or superintendence of the same, who shall refuse to admit such
officer, or to suffer him to examine said property, articles or objects, or to
inspect said accounts, shall, for every such refusal, forfeit and pay the sum
of five hundred dollars.

and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties and forfeitures which may be incurred or imposed by virtue of this act, shall and may be sued for and recovered in the name and for the use of the Confederate States, in any proper form of action or proceeding, before any court of competent jurisdiction: *Provided*, That any person who is a non-resident of the State in which he may have taxes to pay, may pay the whole amount of such taxes directly to the State collector of the State in which such taxes are due; and any person having to pay taxes in two or more collection districts of the same State, may, if he resides in such State, pay the whole amount of his taxes in that State to the district collector of the district wherein the tax-payer resides, and the said State or district collector, as the case may be, shall issue separate receipts, in duplicate, to such tax-payer, for the amount of taxes due and paid on property in each collection district where the same is located, one of said receipts to be retained by the tax payer and the other to be delivered to the district collector of the district in which the property designated therein is situated.

Fines, penalties, &c., how sued for and recovered.

Non-resident of a State may pay taxes to State collector.

Taxes payable in two or more districts may be paid in district where tax-payer resides. Duplicate receipts to be given, and how disposed of.

SEC. 29. Oaths and affirmations required under this act may be administered by any collector or assessor; and if any person, in any case, matter, hearing or other proceeding, in which an oath or affirmation shall be required to be taken or administered under and by virtue of this act, shall, upon the taking of such oath or affirmation, knowingly and willingly swear or affirm falsely, every person so offending shall be deemed guilty of perjury, and shall, on conviction thereof, be subject to the like punishment and penalties now provided by the laws of the Confederate States for the crime of perjury.

Oaths may be administered by collector or assessor.

False swearing deemed perjury.

Penalty.

SEC. 30. That separate accounts shall be kept at the Treasury of all moneys received from each of the respective States, and the State collector shall procure from each tax collector such details as to the tax, and shall classify the same in such manner, as the Secretary of the Treasury shall direct, and so as to provide full information as to each subject of taxation.

Accounts to be kept at the treasury of all moneys received.

State collector to classify details of tax.

SEC. 31. That when any tax shall have been paid by levy and distraint, any person or persons, or party who may feel aggrieved thereby may apply to the district collector for relief, and exhibit such evidence as he, she or they may have of the wrong done or supposed to have been done, and after a full investigation the collector shall report the case, with such parts of the evidence as he may judge material, including, also, such as may be regarded material by the party aggrieved, to the State collector, and the State collector shall, if it be made to appear to him that such tax was levied or collected, in whole or in part, wrongfully or unjustly, refund the amount, and shall have credit therefor at the Treasury.

Remedy for tax-payers applying for relief.

State collector may refund the amount and have credit therefor at the treasury.

SEC. 32. That in all cases of distraint, and sale of goods and chattels for non-payment of taxes, provided for in this act, the bill of sale of such goods or chattels given by the officer making such sale to the purchaser thereof shall be *prima facie* evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same.

Bill of sale given by officers shall be *prima facie* evidence of his right to sell, &c.

SEC. 33. That when land or other real property has been redeemed by the owner, his heirs, executors or administrators, or any one for him or them, in accordance with the foregoing provisions of this act, the collectors shall, on application, pay to the purchasers the moneys thus paid for their use.

Collectors to pay purchasers of land sold for taxes, amounts paid in redemption thereof, etc.

SEC. 34. Each collector shall be charged with an interest of five per cent. per month, for all moneys retained in his possession beyond the time at which he is required to pay over the same by law or by regulations established by the Secretary of Treasury, or the commissioner of taxes, under his direction.

Collectors charged five per cent. per month for moneys retained.

Commissioner of taxes to establish rules and regulations. SEC. 35. That the commissioner of taxes, under the direction of the Secretary of the Treasury, is authorized to establish all rules and regulations suitable and proper to carry this act into effect, which regulations shall be binding on all officers; he may in like manner, frame instructions

To frame instructions as to all details, which shall be, obligatory upon all parties embraced within the provisions of this act, and in cases where the time fixed for the

To extend time allowed for performance of duties when the same is found to be insufficient. performance and completion of the various duties prescribed for the various tax officers named in this act shall, from unavoidable exigenc[ies], be insufficient, the commissioner of taxes, by authority of the Secretary of the Treasury, shall have power to make extension thereof, as circumstances and the public interest may require. And that in these States and localities, which are or may be temporarily inaccessible, or which are so remote

To make extension of time in certain States and localities. from the seat of government, as to render it impracticable for lists or returns to be made by the time required by the provisions of this act, it shall be the duty of the commissioner of taxes, by authority of the Secretary of the Treasury, to make such extension of the time for making such lists and returns as circumstances and the public interests may require.

Compensation of district collectors. SEC. 36. That the compensation of district tax collectors shall be five per centum on the first twenty thousand dollars collected and paid over, and two and a-half per centum on all sums beyond that amount collected and paid over until such compensation shall attain a maximum of two thousand dollars. And there shall be allowed and paid to the several assessors

Compensation of assessors. for their services under this act, five dollars for every day employed in making lists and assessments under this act, the number of days being certified by the district collector and approved by the State collector, and also five dollars for every hundred taxable persons contained in the list as completed by such assessor and delivered to the collector: *Provided*, Such compensation shall not exceed one thousand dollars.

Proviso.

Lien for tax to attach from date of assessment and to follow property. SEC. 37. The lien for the tax shall attach from the date of assessment, and shall follow the property into every State of this Confederacy; and in case any person shall attempt to remove any property, which may be

Collector may distrain and sell property about to be removed without payment of tax. liable to tax, beyond the jurisdiction of the State in which the tax is payable, without payment of the tax, the collector of the district may distrain upon and sell the same in the same manner as is provided in cases where default is made in the payment of the tax.

Secretary of Treasury to appoint a disbursing clerk. SEC. 38. That the Secretary of the Treasury shall appoint a disbursing clerk for the office of commissioner of taxes, who shall give bond with securities faithfully to discharge the duties of his office, in such amount as

Disbursing clerk to give bond. And it shall be the duty of said disbursing clerk to examine and settle all accounts for salaries, commissions, and other expenc[es] incidental to the assessment and collection of the taxes provided for by law, and he shall render monthly or quarterly statements to the proper auditor, as shall be directed by the Secretary of the Treasury, and shall conduct the correspondence in relation thereto, under the supervision and control of the commissioner of taxes.

Duties.

Persons eligible to office under this act. SEC. 39. No person shall be eligible to fill any of the offices enumerated in this act, unless he shall have attained the age of forty years, or, if under that age, shall have been discharged from military duty, by reason of disabilities received in the military service, or shall have been declared unfit for military duty by the proper board, from other causes.

Appointment of officers may be made by President during recess of Senate. SEC. 40. That all the officers mentioned in this act, whose appointments are required to be made by and with the advice and consent of the Senate, may be appointed by the President during the recess of the Senate, and said appointments shall be submitted to the Senate for confirmation at its

next session, and in case the same be not confirmed by the Senate at said session, such appointments shall expire at the end of the session.

SEC. 41. That the provisions of this act shall not be construed to alter, impair, or repeal any portion of the act passed at the present session entitled "An act to lay taxes for the common defence and carry on the government of the Confederate States," regulating the manner of ascertaining and assessing the income tax for the year eighteen hundred and sixty-three, and for subsequent years, and the manner of ascertaining, assessing and collecting the tax in kind: *Provided*, That all valuations required in ascertaining and assessing the said income tax and tax in kind, shall be made in Confederate treasury notes.

This act not to alter, impair or repeal, the tax act.

Valuations to be made in Confederate notes.

SEC. 42. That the Secretary of the Treasury may prescribe regulations to enable any tax-payer to pay into the treasury, in advance, such sum as he may choose on account of taxes to accrue against him, and to obtain therefor a certificate bearing interest at the rate of five per cent. a year until his taxes are payable, but such certificate shall not be transferable.

Tax payer allowed to pay taxes in advance.

Certificate to be given therefor bearing interest.

SEC. 43. All bonds required to be executed under the provisions of this act shall be made payable to the Confederate States.

All bonds made payable to Confederate States.

SEC. 44. In no valuation of credits under the provisions of this act, shall any credit, upon which the holder will endorse in writing his willingness to receive Confederate notes in payment, be valued at a higher rate.

Certain credits not to be valued at a higher rate than Confederate notes.

APPROVED May 1, 1863.

CHAP. LXVIII.—*An Act to provide for the transfer of persons serving in the Army to the Navy.*

May 1, 1863.

The Congress of the Confederate States of America do enact, That all persons serving in the land forces of the Confederate States who shall desire to be transferred to the naval service, and whose transfer as seamen or ordinary seamen shall be applied for by the Secretary of the Navy, shall be transferred from the land to the naval service: *Provided*, That nothing in this act shall be so construed as to alter or repeal any law now in force limiting the number of seamen.

Transfer of persons from the land to the naval service.

Proviso.

APPROVED May 1, 1863.

CHAP. LXIX.—*An Act regulating the granting of Furloughs and Discharges in Hospitals.*

May 1, 1863.

The Congress of the Confederate States of America do enact, That sick, wounded, and disabled soldiers in hospitals shall be entitled to furloughs and discharges under the following rules and regulations: In places where there are three or more hospitals, three surgeons in charge of hospitals, or divisions in hospitals, shall constitute a Board of Examiners for the hospitals to which they belong, whose duty it shall be, twice in each week, to visit said hospitals, and examine applicants for furloughs and discharges; and in all cases where they shall find an applicant for furlough unfit for military duty, either from disease or wounds, and likely so to remain for thirty days or upwards, they shall grant a furlough for such time as they shall deem him unfit for duty, not to exceed sixty days. Said board shall keep a secretary or clerk, who shall issue all furloughs by order of the board, and shall specify therein the time of furlough, the place of the residence of the soldier, his company, regiment and brigade.

Rules under which soldiers in hospital entitled to furloughs and discharges.

Board of Examiners for the hospitals. Their duties.

Length of furlough.

Secretary or clerk of the board. His duties.

No regulation or passport required of soldier, other than his furlough.

Board may recommend discharge. When approved, soldier entitled to discharge and transportation.

How board constituted where there are but one or two hospitals.

No furlough to be granted where the life, &c., of the patient would be endangered.

House surgeon in hospitals to see patients once a day.

SEC. 2. *Be it further enacted*, That no further regulation shall be required of the soldier, and no passport required other than his furlough.

SEC. 3. *Be it further enacted*, That the said board may recommend discharges, stating the grounds thereof, which, when approved by the Surgeon General or the General commanding the army or department to which the soldier belongs, shall entitle him to a discharge and transportation to the place of his enlistment or residence.

SEC. 4. *Be it further enacted*, That in places where there are but two hospitals, two surgeons in charge of a hospital or division shall constitute a board for the purposes aforesaid; and in places where there is but one, the surgeon in charge, and two assistant surgeons, if there be two, and if not, then, one, shall constitute a board for the purpose aforesaid, and may furlough and recommend discharges as aforesaid: *Provided*, That no furlough shall be granted under the provisions of this act, if, in the opinion of the board, the life or convalescence of the patient would be endangered thereby.

SEC. 5. [*Be it further enacted*,] The house surgeon in all hospitals shall see each patient under his charge once every day.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXX.—*An Act to abolish all ports of delivery in the Confederate States.*

Laws establishing ports of delivery repealed, and such ports abolished except such as are also ports of entry.

The Congress of the Confederate States of America do enact, That all laws or parts of laws establishing any port or ports of delivery in the Confederate States be, and the same are hereby repealed, and that all ports of delivery heretofore established be, and the same are hereby abolished, except such ports of delivery as are also ports of entry.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXXI.—*An Act to provide certain regulations for holding elections for delegates to the Congress of the Confederate States in certain Indian Nations.*

Election of delegates in Indian Nations to the Congress of the C. S. When election to be held.

The Congress of the Confederate States of America do enact, That in the several Indian Nations entitled by treaty to delegates in the Congress of the Confederate States, the regulations for holding elections for such delegates shall be as follows: Such elections shall be held in all such Indian Nations on the first Monday in September, A. D., eighteen hundred and sixty-three, and on the first Monday of September, in each second year thereafter.

How conducted.

SEC. 2. Such elections shall be conducted according to the mode prescribed by the laws of the several Nations, except so far as such laws may be modified by this act.

Who entitled to vote.

SEC. 3. In such elections, every citizen of the Nation entitled to a delegate, who has not forfeited his citizenship by deserting to the public enemy, or seeking protection from the government of the United States, who shall be qualified to vote for a member of the legislative body of such Nation, shall be entitled to vote for such delegate at any place in such nation where he would be entitled to vote for Governor or Principal Chief.

SEC. 4. In case such citizen shall be in the military service of the Confederate States, or in case the elections cannot be held at the usual places of holding elections, such citizens shall be allowed to vote in the camps of the army as hereinafter provided. Citizens in the military service may vote in the camps.

SEC. 5. In every Nation in which elections are authorized by this act, polls shall be opened at the usual time and places of holding elections, and the returning officers shall make the usual returns to the Governor or Principal Chief of the Nation, within ten days after such elections. Time and places of opening the polls. Returns: to whom and when made.

SEC. 6. In every regiment or battalion in the military service of the Confederate States, the Colonel or other officer in command of the same, or the officer in command of any less body of troops on detached service, shall appoint two judges and three clerks, to open and hold such election, who shall hold the same, and make out the poll-books and returns in the same manner, as is usual in holding other elections in the Nations, from which such regiment or command came, and the returns of said election shall be made within ten days. Commanding officer of regiments, &c., to appoint judges and clerks to open and hold elections in camps. Poll-books and returns: how made out, and when returns to be made.

SEC. 7. The returns of such elections in camps shall be forwarded by the several commanding officers appointing the judges and clerks as aforesaid to the Governor or Principal Chief of the Nation, for which such election is so held. Commanding officers to forward returns of such election to Governor or Principal Chief of the Nation.

SEC. 8. The Governor or Principal Chief of the Nation for which such election is held, shall examine the returns forwarded to him, and give to such person as he shall ascertain to have received the highest number of votes, a certificate of such fact. Governor or Principal Chief to examine returns and give certificates of election.

SEC. 9. The officer authorized to appoint the judges and clerks shall be authorized to administer the proper oaths to the judges and clerks, or they may administer the same to each other. Who to administer oaths.

SEC. 10. Every person concerned in holding such elections in any Nation or camp shall take an oath to support the Constitution of the Confederate States and to discharge his duty in holding such election faithfully and impartially. Nature of oaths required.

APPROVED May 1, 1863.

CHAP. LXXII.—An Act to provide for the compensation of certain persons therein named. May 1, 1863.

The Congress of the Confederate States of America do enact, That non-commissioned officers, musicians or privates, when employed on detached or detail service by a departmental or other commander of a district, or under the direction of any of the military bureaux, instead of the compensation now allowed, may be allowed the sum of not more than three dollars per day, in lieu of rations and all other allowances, upon the recommendation of the officer immediately in charge of such men, with the approval of the commander or chief of bureau, as the case may be, and the sanction of the Secretary of War. Pay of non-commissioned officers, musicians and privates, employed on detached or detail service.

SEC. 2. This act shall remain in force for one year from the first day of January, eighteen hundred and sixty-three. Continuance of this act.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXXIII.—*An Act to declare treasury notes and bonds, enclosed in boxes for transmission by the Treasury Department, mailable matter, and to regulate the rates of postage.*

Treasury notes, bonds, &c., inclosed in boxes for transmission by the Treasury Department declared mailable matter.

Rates of postage on such packages.

Such mailable matter to be transmitted only on railroad routes.

The Congress of the Confederate States of America do enact, That the treasury notes and other money and bonds, signed and unsigned, inclosed in boxes for transmission by the Treasury Department be, and they are hereby declared mailable matter; and that the rates of postage on such packages shall be fixed by agreement between the Postmaster General and the Secretary of the Treasury.

SEC. 2. That such mailable matter shall be transmitted only on railroad routes, and under such regulations as may be prescribed by the Postmaster General and Secretary of the Treasury as shall insure the safety of the same.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXXIV.—*An Act to authorize the establishment of Express Mails.*

Postmaster General authorized to establish express mails.

Express mails so established deemed post routes.

Rates of postage on such lines.

Proviso.

The Congress of the Confederate States of America do enact, That the Postmaster General be, and he is hereby, authorized, if found practicable and necessary, to establish express mails for the conveyance of letters and government dispatches only, as a means of securing greater dispatch than can be afforded by the regular mails; and the lines of express mails so established shall be deemed post routes.

SEC. 2. The rates of postage on such lines shall be fixed by the Postmaster General, but shall not exceed one dollar on a single letter not exceeding in weight one half ounce, and at the same rate for any additional half ounce or fraction of a half ounce, for any distance not exceeding five hundred miles, and for any distance exceeding five hundred miles double the said rate to be so fixed: *Provided*, This law shall not repeal the laws now in force regulating the ordinary mail service.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXXV.—*An Act for the benefit of certain claimants for postal services.*

Time allowed for the presentation of claims for postal services under the acts of August 30, 1861, and January 23, 1863, extended for one year, from the passage of this act.

Such claimants to be paid under the act of Sept. 27, 1862, ante p. 62, ch. 16.

The Congress of the Confederate States of America do enact, That citizens of the Confederate States who failed to present their claims for postal services to the Post-Office Department, under the provisions of An Act entitled "An Act to collect for distribution the moneys remaining in the several post-offices of the Confederate States at the time the postal service was taken in charge by said government," approved August thirty, eighteen hundred and sixty-one, and An Act to amend the said Act, approved January twenty-three, eighteen hundred and sixty-two, may present their claims, in pursuance of the provisions of said Acts, within twelve months after the passage of this Act; and such claimants shall be paid under the provisions of An Act entitled "An Act to provide for the payment of sums ascertained to be due for postal services to citizens of the Confederate States by the Postmaster General," approved September twenty-seven, eighteen hundred and sixty-two.

APPROVED May 1, 1863.

CHAP. LXXVI.—*An Act to continue and amend the third section of An Act supplementary to An Act concerning the pay and allowance due to deceased soldiers, approved February 15th, 1862, and to provide for the prompt settlement of claims for arrearages of pay, allowance and bounty due deceased officers and soldiers.* May 1, 1863.

The Congress of the Confederate States of America do enact, That the third section of an Act entitled "An Act supplementary to an Act concerning the pay and allowance due to deceased soldiers," approved February fifteenth, eighteen hundred and sixty-two, and to provide for the prompt settlement of claims for arrearages of pay, allowance and bounty due deceased officers and soldiers, be continued of force until otherwise provided by Congress. Act of Feb. 15, 1862, providing for prompt settlement of claims due deceased officers and soldiers, continued in force.

APPROVED May 1, 1863.

CHAP. LXXVII.—*An Act to amend An Act entitled "An Act to organize military courts to attend the Army of the Confederate States in the field, and to define the powers of said courts," approved October 9th, 1862.* May 1, 1863.

The Congress of the Confederate States of America do enact, That in addition to one military court to attend each army corps in the field, as now authorized by an Act entitled "An Act to organize military courts to attend the army of the Confederate States in the field, and to define the power of said courts," approved October ninth, eighteen hundred and sixty-two, one military court shall be organized in each of such military departments as, in the judgment of the President, the public exigencies may require; to be organized in the manner and with powers prescribed in the act of which this is amendatory. Military court authorized for each military department, in addition to one military court to attend each army corps in the field under the act of Oct. 9, 1862.

APPROVED May 1, 1863.

CHAP. LXXVIII.—*An Act in relation to the custody of persons charged with offenses against the Confederate States.* May 1, 1863.

The Congress of the Confederate States of America do enact, That whenever, from insecurity or other reason, a district court commissioner shall, in his discretion, deem it inadvisable to commit a prisoner to the jail of the county in which he shall be sitting, he shall commit him to any other jail within his district, or the district within which the offence is alleged to have been committed, which shall seem to him most convenient and safe. District court commissioner may commit a prisoner to any jail in his district or the district within which the offence was committed.

SEC. 2. That whenever it shall appear to a commissioner that good reason exists for the removal of a prisoner already committed, he shall order his removal and commitment to any jail to which he might have committed him under the first section of this act. May remove prisoner already committed to any jail to which he might have committed him under the first section.

APPROVED May 1, 1863.

CHAP. LXXIX.—*An Act to provide for the election of members of Congress for certain Districts of the State of Louisiana.* May 1, 1863.

The Congress of the Confederate States of America do enact, That unless the Legislature thereof shall otherwise provide, the mem- Election of mem- bers of Congress

for districts in Louisiana occupied by the public enemy.

bers of Congress for any district of the State of Louisiana in which an election cannot conveniently be held in consequence of the same being occupied wholly or in part by the troops of the enemy, may, on proclamation of that fact by the Governor of said State, be chosen by the qualified voters thereof, in such portions of the State as shall not be so occupied.

Time and place and mode of conducting such elections.

SEC. 2. The election provided for in the foregoing section shall be held at such time and places as may be prescribed by the laws of said State now in force, or as may hereafter be enacted, and shall in all respects, not inconsistent with the provisions of this act, be conducted in the mode prescribed by said laws.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXXX.—An Act to repeal certain clauses of An Act entitled "An Act to exempt certain persons from military service," &c., approved October 11, 1862.

So much of the act of Oct. 11, '62, as exempts from military service one person as agent, owner, or overseer on certain plantations of twenty negroes repealed. See ante, p. 79.

The Congress of the Confederate States of America do enact, That so much of the act approved October eleventh, one thousand eight hundred and sixty-two, as exempts from military service "one person, either as agent, owner, or overseer, on each plantation on which one white person is required to be kept by the laws or ordinances of any State, and on which there is no white male adult not liable to military service, and in States having no such law, one person as agent, owner, or overseer, on each plantation of twenty negroes, and on which there is no white male adult not liable to military service," and also the following clause in said act, to-wit: "And furthermore for additional police for every twenty negroes, on two or more plantations, within five miles of each other, and each having less than twenty negroes, and on which there is no white male adult not liable to military duty, one person being the oldest of the owners or overseers on such plantations," be, and the same are hereby, repealed.

What persons exempted for the police and management of slaves on farms or plantations.

SEC. 2. For the police and management of slaves, there shall be exempted one person on each farm or plantation, the sole property of a minor, a person of unsound mind, a *feme sole*, or a person absent from home in the military or naval service of the Confederacy, on which there are twenty or more slaves: *Provided*, The person so exempted was employed and acting as an overseer previous to the sixteenth April, one thousand eight hundred and sixty-two, and there is no white male adult on said farm or plantation, who is not liable to military duty, which fact shall be verified by the affidavits of said person and two respectable citizens, and shall be filed with the enrolling officer: *And provided*, The owner of such farm or plantation, his agent, or legal representative, shall make affidavit and deliver the same to the enrolling officer, that, after diligent effort, no overseer can be procured for such farm or plantation not liable to military duty: *Provided, further*, That this clause shall not extend to any farm or plantation on which the negroes have been placed by division from any other farm or plantation since the eleventh day of October, one thousand eight hundred and sixty-two: *Provided, further*, That for every person exempted, as aforesaid, and during the period of such exemption, there shall be paid annually into the public treasury, by the owners of such slaves, the sum of five hundred dollars.

Proviso.

Affidavit required.

This act not to apply to farms or plantations on which the negroes have been placed by division from other farms, &c., since October 11, 1862.

Owners of slaves to pay into the treasury \$500 for every person exempted.

President authorized to exempt other persons in certain districts, &c.

SEC. 3. Such other persons shall be exempted as the President shall be satisfied ought to be exempted in districts of country deprived of white or slave labor indispensable to the production of grain or provis-

ions necessary for the support of the population remaining at home, and also on account of justice, equity and necessity.

SEC. 4. In addition to the State officers exempted by the act of October eleventh, one thousand eight hundred and sixty-two, there shall also be exempted all State officers whom the Governor of any State may claim to have exempted for the due administration of the government and laws thereof; but this exemption shall not continue in any State after the adjournment of the next regular session of its Legislature, unless such Legislature shall, by law, exempt them from military duty in the Provisional Army of the Confederate States.

APPROVED May 1, 1863.

CHAP. LXXXI.—An Act to prevent fraud in the Quartermaster's and Commissary's Departments, and the obtaining under false pretence transportation for private property. May 1, 1863.

The Congress of the Confederate States of America do enact, That no officer charged with the safe keeping, transfer or disbursement of public moneys, shall convert to his own use, or invest in any kind of property or merchandise, on private account, or lend with or without interest, any portion of the public moneys entrusted to him for safe keeping, transfer, disbursement or any other purpose.

SEC. 2. That no officer charged with the safe keeping, transfer or disbursement of public moneys, or charged with or assigned to the duty of purchasing for the government, or any department thereof, shall buy, trade, traffic or speculate in, either directly or indirectly for the purpose of gain to himself or others by re-sale or otherwise, any article of food or clothing or material of which the same is made, or which enters into or constitutes a part of the same, or any material of war or article whatsoever, which is or may be required to be purchased for the use of the army or the prosecution of the war.

SEC. 3. No officer shall take a receipt in blank for any article or articles purchased by him for the government or any department thereof; and every receipt shall set forth the true amount paid, and on what account; and when payment is made on account of property purchased, the receipt shall set forth the name of the person from whom such property was purchased, and the place of his residence, the thing or things purchased by items, number, weight or measurement, as may be customary in the particular case, the price thereof, and the date of payment.

SEC. 4. No officer who is in charge of transportation, or who is empowered to grant the same, shall forward by government conveyance or at the expense of government, or to the exclusion or delay of government freight, any commodity or property of any kind, unless the same belongs to the government or some department thereof, except as authorized by law.

SEC. 5. Any officer who shall violate any provision in the foregoing sections, shall, upon a conviction before a court martial or military court, be cashiered, and placed in the ranks as a private to serve during the war: *Provided*, That nothing herein contained shall impair the civil remedy which the government may have against any officer or his sureties for fraud, speculation or misapplication of the public moneys entrusted to him by the government.

SEC. 6. *Be it further enacted*, That any person in the employment or service of the government as aforesaid, and all other persons coming within the purview of this act, who shall violate any of the provisions

State officers exempted whom the Governor of any State may claim to have exempted.

How long this exemption to continue.

Officers charged with safe keeping, &c., of public moneys not to convert or invest same to their own use.

Such officers and those charged with the duty of purchasing for the government not to buy, trade or speculate in food or clothing, &c., required for the army or the prosecution of the war.

Officer not to take receipt in blank.

What receipt to set forth.

Officer in charge of transportation not to forward property unless the same belongs to the government.

Officer violating foregoing provisions cashiered and put in the ranks as a private.

Civil remedy against officer and his sureties not impaired.

Persons in the service of the government and others violating any

of the provisions of the foregoing sections, shall be liable to indictment, and fined in a sum not less than one thousand dollars, and imprisoned not less than one year, nor longer than five years, to be imposed by the judge or jury trying the cause, according to the course of judicial proceeding in force

Civil remedy against officer and his sureties, and others, for frauds &c., not impaired.

Conservators of the peace may recognize offenders.

Judges of Confederate courts to give this act in charge to grand juries.

in the several States: *Provided*, The provisions of this act shall in no wise interfere with or impair the civil remedy which the government may have against any of said officers or their securities or employees for frauds, peculations or misapplication of the moneys entrusted to them respectively, by the Confederate States: *Provided also*, That all conservators of the peace, who, by the laws of the several States, have jurisdiction to commit or bind over offenders for breaches of the criminal laws of the State in which they may reside, shall have power to commit or bind over in a sufficient recognizance offenders against the provisions of this law, to appear at the next term of the district court of the Confederate States, within the jurisdiction of which the offence was committed, for trial, in the same manner and under the same rules as if such preliminary trial were had before the judge of such district court, and the judges of the Confederate courts having jurisdiction of the offences defined by this act shall, at the commencement of each session of their respective courts, give this act and its provisions specially in charge to the different grand juries.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXXXII.—An Act to change the place of holding the District Court for the Western District of Texas.

District Court for the Western District of Texas to be held at Corpus Christi.

Order for the removal of the records of said court.

The Congress of the Confederate States of America do enact, That from and after the passage of this act, the regular place for holding the District Court for the Western District of Texas shall be at Corpus Christi, in the county of Neuces, and the judge of said court is hereby authorized and empowered to make the necessary orders for the removal of the records of said court.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXXXIII.—An Act in relation to the receipt of Counterfeit Treasury Notes by public officers.

Power given to Secretary of the Treasury to relieve the Treasurer and certain other officers from liability on account of the receipt by them of counterfeit treasury notes.

The Congress of the Confederate States of America do enact, That if the treasurer, any assistant treasurer, or depository of moneys of the Confederate States, or any clerk in the office of such treasurer, assistant treasurer or depository, or collector of taxes shall, prior to the first of January, one thousand eight hundred and sixty-three, in the course of the transaction of the lawful business of such office, have received in payment, or in any authorized deposit in such office, any counterfeit or forged treasury notes, and shall establish by proof to the satisfaction of the Secretary of the Treasury, that the receipt of any such counterfeit or forged treasury note was not the result of a want of due diligence on the part of such officer, nor caused by his neglect, carelessness or want of attention to his duties, said Secretary shall have power to relieve such officer from liability on account of any counterfeit forged treasury notes so received.

APPROVED May 1, 1863.

CHAP. LXXXIV.—An Act to provide for the appointment of Military Storekeepers in the Provisional Army of the Confederate States.

May 1, 1863.

The Congress of the Confederate States of America do enact, That the President be authorized to appoint as many military storekeepers of ordnance in the Provisional army of the Confederate States as may be deemed necessary, not to exceed in all eight storekeepers, four with the pay and allowances of a captain of infantry, and four with the pay and allowances of a first lieutenant of infantry.

Appointment of military storekeepers of ordnance in the Provisional Army.

Pay and allowances.

SEC. 2. Be it further enacted, That military storekeepers of the first class so appointed shall be required to give bonds in the sum of twenty thousand dollars, and those of the second class in the sum of ten thousand dollars when charged with the disbursement of funds. This act shall be in force from and after its passage: *Provided*, That no one shall be appointed under its provisions except officers without commands, or officers or privates who have performed meritorious services in the field or have become incapacitated by wounds or sickness for active service.

Bond.

Who may be appointed.

APPROVED May 1, 1863.

CHAP. LXXXV.—An Act to create a Provisional Navy of the Confederate States.

May 1, 1863.

The Congress of the Confederate States of America do enact, There shall be a Provisional Navy of the Confederate States, the officers of which shall be appointed by the President, by and with the advice and consent of the Senate, and hold their commissions during the present war. All officers appointed from the regular navy to the provisional navy shall have, at its formation, the same relative position and rank they held in the regular navy.

Provisional Navy established: appointment of officers.

Rank of officers appointed from the regular to the Provisional Navy.

SEC. 2 All the warrant officers who may be fit for active service, and all the petty officers, seamen, ordinary seamen, landsmen, boys, firemen, coal heavers, and employees of every description, and all the vessels, armament and material of every description belonging to the navy, shall, so far as may be deemed necessary by the President, be considered as transferred to and as forming part of the Provisional Navy; and the President is hereby authorized to appoint such additional officers, and to employ such petty officers, seamen, ordinary seamen, landsmen, boys, firemen, and coal heavers, as he may deem necessary.

Warrant and petty officers, seamen, &c., and vessels, armament and material belonging to the Navy transferred to the Provisional Navy.

President may appoint and employ additional officers, seamen, &c.

SEC. 3. When an officer of the regular Navy is appointed to the Provisional Navy, such appointment shall not alter or affect his rank or position in the regular Navy.

Rank in the regular Navy not affected by appointment to the Provisional Navy.

SEC. 4. All commissioned officers of the regular Navy shall be appointed by the President, by and with the advice and consent of the Senate, whenever, in his judgment, the public service requires their appointment, and in such numbers as he may think necessary, to the following ranks and grades, viz: Admirals, Vice-Admirals, Rear-Admirals, Commodores, and to such other ranks and grades as may exist in the regular Navy.

Commissioned officers of the regular Navy appointed by the President.

Ranks and grades.

SEC. 5. All questions in regard to the assimilated rank between officers of the Provisional Army and Provisional Navy and between officers of the Regular Navy and Provisional Navy shall be fixed by regulation.

Questions in regard to assimilated rank fixed by regulation.

SEC. 6. Officers of the Provisional Navy shall be paid as follows: Admirals, the same as is now fixed by law for Admirals in the regular Navy; Vice-Admirals and Rear-Admirals the same as is now fixed by law for flag officers in the regular Navy; Commodores, the same as is

Pay of officers of the Provisional Navy.

now fixed by law for captains in the regular Navy. All other ranks, grades and persons the same that similar ranks, grades and persons receive in the regular Navy.

Same laws, &c., to apply to the Provisional Navy that apply to the regular Navy. SEC. 7. All laws and regulations for the government of the regular Navy shall apply to the provisional Navy.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXXXVI.—An Act to amend An Act entitled "An Act to better provide for the Sick and Wounded of the Army in Hospitals," approved September 27, 1862.

Commutation value fixed of rations of soldiers in the hospitals.

Act of Sep. 27, 1862, (ante, p. 63, ch. 17.) and this act to be construed to apply to all sick and disabled soldiers in hospitals or other places used as hospitals.

Surgeon General to prescribe rules to secure to said soldiers the benefit of this act.

Pay of laundresses.

Rations and quarters.

Surgeon General may establish other hospitals at convenient points on railroad routes.

To be designated as way hospitals.

How furnished, and under what rules.

The Congress of the Confederate States of America do enact, That the commutation value of rations of sick and disabled soldiers of the army shall, from and after the passage of this act, be fixed at one dollar and twenty-five cents each, instead of one dollar, as provided in the first section of the above recited act, and that the provisions of this act, and the above recited act, approved September twenty-seventh, one thousand eight hundred and sixty-two, shall be so construed as to apply to all sick and disabled soldiers of the army, whether in hospitals or other places, used in camp or in the field as hospitals, and that it shall be the duty of the Surgeon General, under the direction of the Secretary of War, to prescribe such rules and regulations in his department as will secure to all sick and disabled soldiers the benefit of the provisions of this and the act to which this is an amendment: *Provided,* That twenty-five cents for each ration so commuted shall not be drawn or appropriated until the Secretary of War shall deem the same necessary to purchase suitable supplies for the use of the sick and disabled of the army.

SEC. 2. That the pay to be hereafter allowed to all laundresses in hospitals or other places, in the service of the Confederate States, shall be twenty-five dollars per month, with rations and quarters, instead of the pay now allowed by law.

SEC. 3. That in addition to the hospitals now established, it shall be the duty of the Surgeon General to establish, at convenient and suitable points of location on the different railroad routes, such other hospitals as may be necessary to furnish quarters and rations to sick and disabled soldiers who may be permitted to return home on furlough, or after an honorable discharge from the military service, and the hospitals so established shall be known and designated as way hospitals, and shall be furnished with suitable bedding and provisions, and in every respect be under the same rules and regulations of other hospitals.

APPROVED May 1, 1863.

May 1, 1863.

CHAP. LXXXVII.—An Act to authorize the President to appoint officers in the Nitre Bureau and in the Engineer Troops during the recess of the Senate.

President authorized to appoint officers in the Nitre Bureau and in the Engineer troops during the recess of the Senate.

When commissions of said officers to expire.

The Congress of the Confederate States of America do enact, That the President be, and he is hereby, authorized to appoint officers in the Nitre Bureau and in the Engineer troops during the recess of the Senate, to be confirmed by the Senate at its next session, and the commissions of the officers so appointed shall expire at the end of the next session of the Senate, unless the same be confirmed.

APPROVED May 1, 1863.

CHAP. LXXXVIII.—*An Act to establish the Flag of the Confederate States.*

May 1, 1863.

The Congress of the Confederate States of America do enact, That the flag of the Confederate States shall be as follows: the field to be white, the length double the width of the flag, with the union, (now used as the battle flag,) to be a square of two thirds the width of the flag, having the ground red; thereon a broad saltier of blue, bordered with white, and emblazoned with white mullets or five pointed stars, corresponding in number to that of the Confederate States.

Flag of the C. S.
established.

APPROVED May 1, 1863.

CHAP. LXXXIX.—*An Act to provide for the Payment of the Interest on the Removal and Subsistence Fund due the Cherokee Indians in North Carolina.*

May 1, 1863.

The Congress of the Confederate States of America do enact, That the Secretary of the Treasury cause to be paid to those of the North Carolina Cherokee Indians, now living, embraced in the roll of John C. Mullay, or the legal representatives of such of them as have died since their enrollment, the interest annually due upon the sum of fifty-three dollars and thirty-three cents respectively per capita, from the twenty-third day of May, one thousand eight hundred and sixty, and annually thereafter at the rate aforesaid, until the said Indians shall remove to the Indian territory, or shall be allowed to remain permanently in the State of North Carolina by an appropriate act of the said State.

Payment of interest to Cherokee Indians in North Carolina.

APPROVED May 1, 1863.

CHAP. XC.—*An Act to establish certain Post Routes therein named.*

May 1, 1863.

The Congress of the Confederate States of America do enact. That the following named post routes be and the same are hereby established to wit:

Certain post-routes established.

In the State of North Carolina.—From Hamilton, in Morton county, to Tarboro', in Edgecombe county.

In North Carolina.

From South Fork post-office in Ashe county, by Laurel Spring, on the north side of Peach Bottom Mountain, to Andrew Carson's, and returning on the south side of said mountain to said South Fork post-office.

From Taylorsville, in Alexander county, by way of W. W. Stafford's and Henry Payne's, to Sulphur Spring, and thence to Love-lady post-office.

From Flowers' Sulphur Spring, in Caldwell county, to Hickory Station, in Catawba county.

From Raleigh, by J. W. Perry's store, to Nashville.

From Battleboro', by way of Hilliardstown, to Ransom's Bridge.

From Old Hundred depot, on the Wilmington, Charlotte and Rutherford railroad, in Richmond county, by Rockingham, Wadesboro', Launceboro' and Monroe, to Charlotte, and from Why Not post-office, in Randolph county, to Troy, in Montgomery county.

From Eagle Rock, by way of Kinchen Bailey's, to Wilson.

From Battleboro', in Edgecombe county, to William Moore's, in Nash county.

From Webster, by way of East Laport[, Cashier's Valley, Tunnel Hill, to Walhalla, in South Carolina.

From Gilopolis, in Robison county, by Cowper Hill, to Queensdale, thence by James Q. McRay, to be called Stewartsville, in Richmond county, back by Cowper Hill.

In Georgia.

In the State of Georgia.—From Atlanta, crossing at Howell and Green's ferry, by way of Salt Springs, Dark Corner, Villa Rica, to Carrollton.

From Cave Springs, in Floyd county, to Cedar Town, in Polk county.

From Hiwassee, in Lowndes county, to Clayton, in Rabun county.

From Athens, by way of Planter's Stand, Fort Gaines, to Comersville.

From Marietta, by Cumming, Dawsonville, to Dahlonega.

From Quitman, in Brooks county, by Flat Ford, on the Ancello River, to Monticello, in the State of Florida.

From Archer, in the State of Florida, by Cow House, Black Dirt, Crystal River, and Homassassas, to Bayport, and from Waldo to Micapony, in the county of Alachua in the same State.

From Isabella, in Worth county, Georgia, by Deerland post-office, Ti Ti post-office, in Colquett county, to Nashville, in Brown county.

From Bengal, in Bullock county, Georgia, by the way of William Deloach's Mills, in Bullock county, thence to Benjamin Brenton's Mills, in Patnall county, and thence to Reidsville, in said county of Patnall.

In Virginia.

In the State of Virginia.—From Howardsville, in Albemarle county, to Rockfish Depot, on the Orange and Alexandria Railroad, in Nelson county.

From Burkeville by Jeffrey's Store, Hungary Town, Gary's Store, to Lunenburg Court House.

From Rufus Williams' Store, in the county of Smyth, to Bridle Creek, in the county of Grayson.

From Wytheville to Independence, Grayson county.

From Maryville, in Blunt county, Tennessee, to Chelhowee.

From Whittle's Mill to Mount Hope, in Mecklenburg county, Virginia.

From Moore's Bridge, in Tuscaloosa county, in the State of Alabama, to Pilgrim's Rest, in Fayette county in the same State.

APPROVED May 1, 1863.

May 1, 1863. CHAP. XCI.—An Act to provide for holding elections for Representatives in the Congress of the Confederate States in the State of Tennessee.

Election in Tennessee for Representatives in the Congress of the C. S. to be by general ticket.

The Congress of the Confederate States of America do enact, That, in the State of Tennessee, elections for Representatives in the Congress of the Confederate States, shall be by general ticket for said State, and each voter shall be entitled to vote one ticket, containing the names of

one person for each Congressional District in said State; and the persons receiving the greatest number of votes of the whole vote of the State, shall be commissioned as Representatives by the Governor of said State.

SEC. 2. Such elections shall be held in said State, on the first Thursday in August next, and in each second year thereafter, during the war.

SEC. 3. Such elections shall be so held by the officers, authorities or persons appointed or provided by the laws of said State for the purpose of holding such elections, and at the places provided to hold elections for members of the most numerous branch of the State Legislature.

How conducted. SEC. 4. Such elections shall be conducted according to the mode prescribed by the laws of said State, except so far as the same are modified by this act.

SEC. 5. In such elections, every citizen of the Confederate States who shall be qualified to vote for a member of the most numerous branch of the State Legislature of said State, shall be entitled to vote at the place or places in said State at which he would be entitled to vote in an election for such member of such Legislature.

Who admitted to vote and at what places.

SEC. 6. But in case such citizen shall be in the military service of the Confederate States, or in case he shall be driven from his home, by the occupation of his country by the public enemy, or by the movements of his troops, or in case the elections cannot be held at the usual places of holding the same, by reason of such occupation or movements, then such citizen shall be allowed to vote at any place of voting in said State, or in the camps of the army, as hereinafter provided.

When citizens shall be allowed to vote at any place of voting in said State, or in the camps of the army.

SEC. 7. Such elections for Representatives shall be held in the camps of the army within said State, as follows: In every army corps, division or command, the Colonel of each regiment, or other officer in command thereof, or the officer in command of any less body on detached service, shall appoint two judges and three clerks, to open and hold such election, who shall hold the same, and make out the poll books and returns, under the same rules and regulations, as if the same were opened and held at the usual places of holding the same in said State, and shall allow all persons entitled, to vote therein.

Judges and clerks to be appointed to open and hold elections.

Poll books and returns.

SEC. 8. The returns of such elections in camps shall be forwarded by the several commanding officers, appointing the judges and clerks as aforesaid, to the highest officer in grade, and the senior of the grade from said State for which the same is held in the encampment or army in which the same is held, whose duty it shall be, at once, to forward the same to the Governor of the State; or the same may be, if more convenient, forwarded by such commanding officer directly to the Governor.

Forwarding of returns of elections

SEC. 9. In case the exigencies of the public service prevent the holding of the elections in any camp under this Act, at the time provided by law, the same may be held at any time within ten days after the preventing cause may cease: the time for holding the same to be fixed by the officer authorized to appoint the judges and clerks.

Elections prevented by public exigencies: when to be held.

SEC. 10. Such officer shall be authorized to administer the proper oaths to the judges and clerks, or they may administer the same to each other.

Oaths of judges and clerks, by whom administered.

SEC. 11. Every person concerned in holding such election shall take an oath to support the Constitution of the Confederate States, and to discharge his duty in holding such election faithfully and impartially.

Nature of oaths.

APPROVED May 1, 1863.

RESOLUTIONS.

Feb. 25, 1863. [No. 1.]—*Joint Resolution of thanks to Major General J. Bankhead Magruder, and officers and men of his command, at Galveston, Texas.*

Thanks of Congress to Major General J. Bankhead Magruder, and the officers and men of his command. *Resolved by the Congress of the Confederate States of America, That the bold, intrepid and gallant conduct of Major General J. Bankhead Magruder, Colonel Thomas Green, Major Leon Smith and other officers, and of the Texan Rangers and soldiers engaged in the attack on, and victory achieved over, the land and naval forces of the enemy at Galveston, on the first of January, 1863, eminently entitle them to the thanks of Congress and the country.*

2. *Resolved, That this brilliant achievement, resulting, under the Providence of God, in the capture of the war steamer "Harriet Lane," and the defeat and ignominious flight of the hostile fleet from the harbor, the re-capture of the city and the raising of the blockade of the port of Galveston, signally evinces that superior force may be overcome by skillful conception and daring courage.*

Secretary of War to communicate this resolution. 3. *Resolved, That the foregoing resolutions be communicated by the Secretary of War to Major General Magruder, and by him to his command.*

APPROVED February 25, 1863.

April 4, 1863.

[No. 2.]—*Joint resolution relating to the production of provisions.*

Preamble.

WHEREAS, A strong impression prevails through the country that the war now being waged against the people of the Confederate States may terminate during the present year; and whereas, this impression is leading many patriotic citizens to engage largely in the production of cotton and tobacco, which they would not otherwise do; and whereas, in the opinion of Congress, it is of the utmost importance, not only with a view to the proper subsistence of our armies, but for the interest and welfare of all the people that the agricultural labor of the country should be employed chiefly in the production of a supply of food to meet every contingency; Therefore,

Production of articles of food recommended by Congress. *Resolved by the Congress of the Confederate States of America, That it is the deliberate judgment of Congress that the people of these States, while hoping for peace, should look to prolonged war as the only condition proffered by the enemy short of subjugation; that every preparation necessary to encounter such a war should be persisted in; and that the amplest supply of provisions for armies and people should be the first object of all agriculturalists; wherefore, it is earnestly recommended that the people instead of planting cotton and tobacco, shall direct their agricultural labor mainly to the production of such crops as will ensure a sufficiency of food for all classes and for every emergency, thereby with true patriotism, subordinating the hope of gain to the certain good of the country.*

SEC. 2. That the President is hereby requested to issue a proclamation to the people of these States urging upon them the necessity of guarding against the great perils of a short crop of provisions and setting forth such reasons therefor as his judgment may dictate.

APPROVED April 4, 1863.

President requested to issue a proclamation urging the people to guard against a short crop.

[No. 3.]—*Joint resolution authorizing the Postmaster General to extend the time for receiving bids for transportation of the mails in the States therein named.* April 11, 1863.

Resolved by the Congress of the Confederate States of America, That the Postmaster General be, and he is hereby, authorized to extend the time for receiving and opening bids for the transportation of the mails in the States of Virginia, North Carolina, South Carolina, Georgia and Florida, until the first day of May next.

APPROVED April 11, 1863.

Postmaster General authorized to extend the time for receiving bids for transportation of the mails in certain States.

[No. 4.]—*Joint resolution to establish a Seal for the Confederate States.* April 30, 1863.

Resolved by the Congress of the Confederate States of America, That the seal of the Confederate States shall consist of a device representing an equestrian portrait of Washington (after the statue which surmounts his monument in the capitol square, at Richmond,) surrounded with a wreath composed of the principal agricultural products of the Confederacy, (cotton, tobacco, sugar cane, corn, wheat and rice,) and having around its margin the words: "The Confederate States of America, twenty-second February, eighteen hundred and sixty-two," with the following motto: "Deo vindice."

APPROVED April 30, 1863.

Seal of Confederate States established.

[No. 5.]—*Joint resolution on the subject of retaliation.* May 1, 1863.

Resolved by the Congress of the Confederate States of America, In response to the message of the President, transmitted to Congress at the commencement of the present session, that, in the opinion of Congress, the commissioned officers of the enemy ought not to be delivered to the authorities of the respective States as suggested in the said message, but all captives taken by the Confederate forces ought to be dealt with and disposed of by the Confederate Government.

SEC. 2. That, in the judgment of Congress, the proclamations of the President of the United States dated respectively September twenty-second, eighteen hundred and sixty-two, and January first, eighteen hundred and sixty-three, and the other measures of the Government of the United States and of its authorities, commanders and forces, designed or tending to emancipate slaves in the Confederate States, or to abduct such slaves, or to incite them to insurrection, or to employ negroes in war against the Confederate States, or to overthrow the institution of African slavery, and bring on a servile war in these States, would, if successful, produce atrocious consequences, and they are inconsistent with the spirit of those usages which in modern warfare prevail among

Commissioned officers of the enemy not to be delivered to State authorities, but all captives to be dealt with by the Confederate Government.

Proclamations of the President of U. S., and other measures of that Government relating to slavery denounced; may be repressed by retaliation.

civilized nations; they may, therefore, be properly and lawfully repressed by retaliation.

President authorized to retaliate for every violation of the laws or usages of war on the part of the enemy.

SEC. 3. That in every case, wherein, during the present war, any violation of the laws or usages of war among civilized nations shall be, or has been, done and perpetrated by those acting under the authority of the Government of the United States, on the persons or property of citizens of the Confederate States, or of those under the protection or in the land or naval service of the Confederate States, or of any State of the Confederacy, the President of the Confederate States is hereby authorized to cause full and ample retaliation to be made for every such violation, in such manner and to such extent as he may think proper.

Commanding, organizing or aiding negroes in arms against C. S. declared to be inciting servile insurrection.

SEC. 4. That every white person, being a commissioned officer, or acting as such, who, during the present war, shall command negroes or mulattoes in arms against the Confederate States, or who shall arm, train, organize or prepare negroes or mulattoes for military service against the Confederate States, or who shall voluntarily aid negroes or mulattoes in any military enterprize, attack, or conflict in such service, shall be deemed as inciting servile insurrection, and shall, if captured, be put to death, or be otherwise punished at the discretion of the court.

How punished.

Punishment of commissioned officers for inciting servile insurrection or rebellion.

SEC. 5. Every person, being a commissioned officer, or acting as such in the service of the enemy, who shall, during the present war, excite, attempt to excite, or cause to be excited, a servile insurrection, or who shall incite, or cause to be incited, a slave to rebel, shall, if captured, be put to death, or be otherwise punished at the discretion of the court.

Offenders to be tried before a military court.

SEC. 6. Every person charged with an offence punishable under the preceding resolutions shall, during the present war, be tried before the military court attached to the army or corps by the troops of which he shall have been captured, or by such other military court as the President may direct, and in such manner and under such regulations as the President shall prescribe, and, after conviction, the President may commute the punishment in such manner and on such terms as he may deem proper.

President may commute punishment.

Negroes and mulattoes taken in arms against C. S., &c., to be delivered to the authorities of the State or States in which captured; how to be dealt with.

SEC. 7. All negroes and mulattoes who shall be engaged in war, or be taken in arms against the Confederate States, or shall give aid or comfort to the enemies of the Confederate States, shall, when captured in the Confederate States, be delivered to the authorities of the State or States in which they shall be captured, to be dealt with according to the present or future laws of such State or States.

APPROVED May 1, 1863.

May 1, 1863.

[No. 6.]--*Joint resolution to provide for the payment of certain accounts of the Acting Quartermaster and other officers of the Indian Troops.*

Quartermaster General authorized to pay certain accounts of the acting Quartermaster and other officers of Indian troops.

Resolved by the Congress of the Confederate States of America, That the Quartermaster General audit and pay the accounts of the Acting Quartermaster and other officers of the Indian troops, for camp utensils, horse equipments, clothing, ordnance, and ordnance stores furnished by Jones and Thebo and R. M. Jones, for the use of said troops, upon the bills of particulars herewith filed, amounting to eleven thousand two hundred and sixteen dollars and seventy-five cents: *Provided,* That said accounts have been examined and approved by Brigadier General Albert Pike.

Proviso.

APPROVED May 1, 1863.

[No. 7.]—*Joint resolution of thanks to Brigadier General N. B. Forrest and the officers and men under his command.* May 1, 1863.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are eminently due, and are hereby, cordially given to Brigadier General N. B. Forrest, and the officers and men under his command, for gallantry and successful enterprize during the present war, and especially for the daring and skill exhibited in the capture of Murfreesboro', on the 13th of July last, and in subsequent brilliant achievements.

Thanks of Congress to Brigadier General N. B. Forrest, and the officers and men under his command.

APPROVED May 1, 1863.

[No. 8.]—*Joint resolution of thanks to Major Oscar M. Watkins and the officers and men under his command.* May 1, 1863.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and are hereby tendered to Major Oscar M. Watkins, and the officers and men under his command for the signal victory achieved over the naval forces of the United States, at Sabine Pass, on the twenty-first of January, eighteen hundred and sixty-three, resulting in the dispersion of the blockading squadron of the enemy, and the capture of two of his gunboats.

Thanks of Congress to Major Oscar M. Watkins, and the officers and men under his command.

APPROVED May 1, 1863.

[No. 9.]—*Joint resolution of thanks to General G. T. Beauregard and the officers and men of his command, for the repulse of the Ironclad Fleet of the enemy from the harbor of Charleston, on the 7th of April, 1863.* May 1, 1863.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are eminently due, and are hereby most cordially tendered to General G. T. Beauregard, and the officers and men of his command, engaged in the affair, for their brilliant and signal defeat of the ironclad fleet of the enemy, in the harbor of Charleston, on the seventh of April, one thousand eight hundred and sixty-three.

Thanks of Congress to General G. T. Beauregard, and the officers and men of his command.

Resolved. That the President be requested to communicate this resolution to General Beauregard and his command.

President to communicate this resolution.

APPROVED May 1, 1863.

[No. 10.]—*Joint resolution of thanks to General John H. Morgan, officers and men of his command.* May 1, 1863.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and are hereby, tendered to General John H. Morgan, officers and men of his command, for their varied, heroic and invaluable services in Tennessee and Kentucky immediately preceding the battles before Murfreesboro', services which have conferred upon their authors, fame as enduring as the records of the struggle which they have so brilliantly illustrated.

Thanks of Congress to General John H. Morgan and the officers and men of his command.

APPROVED May 1, 1863.

May 1, 1863. [No. 11.]—*Joint resolution of thanks to General Wheeler and the officers and men of his command.*

Thanks of Congress to Brigadier General Wheeler and the officers and men of his command. *Resolved*, That the thanks of Congress are due, and are hereby, tendered to Brigadier General Wheeler and the officers and men of his command, for his daring and successful attacks upon the enemy's gunboats and transports in the Cumberland river.

APPROVED May 1, 1863.

May 1, 1863. [No. 12.]—*A joint resolution of thanks to the officers and soldiers engaged in the defence of Fort McAllister, Georgia.*

Thanks of Congress to the officers and soldiers engaged in the defence of Fort McAllister. *The Congress of the Confederate States of America do resolve*, That the thanks of Congress are due, and are hereby, tendered to the officers and soldiers engaged in the defence of Fort McAllister, Georgia, on the first of February and third of March last, for the gallantry and endurance with which they successfully resisted the attacks of the iron-clad vessels of the enemy.

Secretary of War to communicate this resolution. *Resolved further*, That the foregoing resolutions be communicated by the Secretary of War to the General commanding the Department of South Carolina, Georgia, and Florida, and by him be made known in appropriate General Orders, to the officers and troops to whom they are addressed.

APPROVED, May 1, 1863.