

PUBLIC ACTS OF THE FIRST CONGRESS

OF THE

CONFEDERATE STATES,

Passed at the fourth session, which was begun and held at the city of Richmond, in the State of Virginia, on Monday, the seventh day of December, A. D., 1863, and ended on Thursday, the eighteenth day of February, 1864.

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

CHAP. I.—An Act to amend so much of section eleven of the Tax Law as requires one-tenth of the Sweet Potatoes produced this year to be paid to the Government.

Dec. 28, 1863.

The Congress of the Confederate States of America do enact, That so much of section eleven of "An act to lay taxes for the common defence, and carry on the Government of the Confederate States," approved April twenty-fourth, eighteen hundred and sixty-three, as requires farmers and planters to pay one-tenth of the sweet potatoes produced in the present year to the Confederate Government, be so amended as to authorize the producers of sweet potatoes, in the year eighteen hundred and sixty three, to make commutation by payment of the money value of the tithe thereof, instead of payment in kind, at rates to be fixed by the commissioners under the impressment act.

See ante, ch. 38, 11, p. 122.

Producers of sweet potatoes, in the year 1863, authorized to make commutation by payment of the money value of the tithe thereof, instead of payment in kind.

APPROVED December 28, 1863.

CHAP. II.—An Act authorizing the tax in kind on bacon to be commuted by collection of salt pork as an equivalent.

Dec. 28, 1863.

The Congress of the Confederate States of America do enact, That assistant quartermasters and other agents engaged in the collection of tax in kind may be authorized, under orders and regulations made by the Secretary of War, to demand and receive, in commutation for the tax in kind on bacon, an equivalent therefor in salt pork.

Salt pork received in commutation for the tax in kind on bacon.

APPROVED December 28, 1863.

Dec. 28, 1863. CHAP. III.—*An Act to prevent the enlistment or enrollment of substitutes in the military service of the Confederate States.*

Persons liable to military service not allowed to furnish substitutes.

The Congress of the Confederate States of America do enact, That no person liable to military service shall hereafter be permitted or allowed to furnish a substitute for such service, nor shall any substitute be received, enlisted or enrolled in the military service of the Confederate States.

APPROVED December 28, 1863.

Jan. 6, 1864. CHAP. IV.—*An Act to put an end to the exemption from military service of those who have heretofore furnished substitutes.*

WHEREAS, in the present circumstances of the country, it requires the aid of all who are able to bear arms; [Therefore]—

No person exempted from military service by reason of having furnished a substitute.

The Congress of the Confederate States of America do enact, That no person shall be exempted from military service by reason of his having furnished a substitute; but this act shall not be so construed as to affect persons who, though not liable to render military service, have, nevertheless, furnished substitutes.

APPROVED January 5, 1864.

Jan. 5, 1864. CHAP. V.—*An Act providing for filling vacancies of delegates to Congress in certain Indian nations.*

Vacancies in the representation of any Indian nation in Congress, filled by special election. How election to be held and conducted.

The Congress of the Confederate States of America do enact, That whenever, by any cause, a vacancy shall occur in the representation of any Indian nation entitled to a delegate in the Confederate Congress, the same shall be filled by special election, after thirty days' notice of said election, to be held and conducted according to the provisions of an act of Congress, entitled "An act to provide certain regulations for holding elections for delegates to the Congress of the Confederate States in certain Indian nations," approved May first, eighteen hundred and sixty-three; said notice to be given by the Governor or principal chief of such nation, according to the usual mode of giving notices by such nation or nations.

1862, May 1.

When this act to take effect.

SEC. 2. That this act take effect and be in force from and after its passage.

APPROVED January 5, 1864.

Jan. 6, 1864. CHAP. VI.—*An Act to continue in force an act entitled "An act to provide for the compensation of certain persons therein named," approved May the first, eighteen hundred and sixty-three.*

(See ante, ch. 72, p. 156.) Act of 1863, May 1, providing for the pay of non-commissioned officers, &c., on detail.

The Congress of the Confederate States of America do enact, That the act entitled "An act to provide for the compensation of certain persons therein named," approved May the first, eighteen hundred and sixty-three, which, by its own limitation, would expire on the first of January, eighteen hundred and sixty-four, be, and the same is hereby

continued in force until the first of January, eighteen hundred and sixty-five. ed or detached service, continued in force till January 1, 1865.

APPROVED January 6, 1864.

CHAP. VII.—*An Act to authorize the appointment of a Third Auditor of the Treasury.* Jan. 8, 1864.

The Congress of the Confederate States of America do enact, That there shall be appointed by the President, by and with the advice and consent of the Senate, an Auditor of the Treasury for the Post-office Department, who shall be styled the Third Auditor, and who shall be charged with all the duties connected with the Post-office Department which the First Auditor is now required to perform, who shall receive for his services a salary of three thousand dollars per annum. Appointment of a Third Auditor of the Treasury.
His duties.
Salary.

APPROVED January 8, 1864.

CHAP. VIII.—*An Act to authorize the cancellation of certain Confederate States bonds, and the substitution of others for them.* Jan. 9, 1864.

The Congress of the Confederate States of America do enact, That the Secretary of the Treasury be, and he is hereby, authorized, upon the receipt of satisfactory evidence that the eight per centum bonds issued by him upon the requisitions of the Secretary of the Navy, dated October the eighteenth and twenty-seventh, eighteen hundred and sixty-two, for one million of dollars each, have been cancelled abroad, to substitute and deliver to the Secretary of the Navy an equal number of bonds of like character. On cancellation abroad of certain bonds for \$1,000,000 each, issued to the Secretary of the Navy, other bonds to be substituted.

APPROVED January 9, 1864.

CHAP. IX.—*An Act to continue in force the provisions of an act therein named.* Jan. 13, 1864.

The Congress of the Confederate States of America do enact, That the provisions of an act entitled "An act to increase the pay of certain officers and employees of the Executive and Legislative Departments," approved October thirteenth, eighteen hundred and sixty-two, be, and the same are hereby, continued in force until otherwise ordered by Congress. Act of 1862, Oct. 13, (see ante, ch. 47, p. 80,) increasing the pay of certain officers, &c., continued in force.

APPROVED January 13, 1864.

CHAP. X.—*An Act to provide for holding elections for representatives in the Congress of the Confederate States from the State of Missouri.* Jan. 19, 1864.

The Congress of the Confederate States of America do enact, That elections for representatives in the Congress of the Confederate States for the State of Missouri may be held as follows, until the Legislature of said State shall otherwise direct: That each voter shall be allowed to vote one ticket, containing the name of one person for each one of the seven congressional districts of said State, and the persons receiving the highest Elections for representatives in the Congress of the State of Missouri.

Representatives number of votes for the representative districts, shall be commissioned as elected to be commissioned by the Governor of said State.

When election to be held. SEC. 2. Such election shall be held upon the first Monday in May next, and upon the same day of each second year thereafter during the war.

By what officers, and how conducted SEC. 3. Such elections shall be held by the officers authorized, or persons appointed or provided by the laws of said State for the purpose of holding such elections, and 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.

Qualification of voters. SEC. 4. In such elections, any 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 said Legislature.

When citizens allowed to vote at any place of voting in said State or in the camps of the army. SEC. 5. 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 the enemy's troops, or in case the election 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.

How election conducted when held in the camps of the army. SEC. 6. Such elections for representatives, when held in the camps of the army, shall be conducted as follows: In every army corps, division, or command, the colonel of each regiment, or other 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 far as practicable, 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.

Returns of such elections in camps. 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 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.

When elections in camps may be held. SEC. 8. 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.

Oaths of judges and clerks, by whom administered. SEC. 9. Such officer shall be authorized to administer the proper oaths to the judges and clerks, or they may administer the same to each other.

Oath of persons concerned in holding such election. SEC. 10. 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.

APPROVED January 19, 1864.

Jan. 22, 1864. CHAP. XL.—An Act to prevent the procuring, aiding, and assisting persons to desert from the army of the Confederate States, and for other purposes.

Procuring, aiding and assisting *The Congress of the Confederate States of America do enact, That every person not subject to the rules and articles of war, who shall pro-*

cure or entice a soldier or person enrolled for service in the army of the Confederate States to desert; or who shall aid or assist any deserter from the army, or any person enrolled for service, to evade their proper commanders, or to prevent their arrest to be returned to the service; or who shall knowingly conceal or harbor any such deserter; or shall purchase from any soldier or person enrolled for service any portion of his arms, equipments, rations or clothing, or any property belonging to the Confederate States or any officer or soldier of the Confederate States, shall, upon conviction before the District Court of the Confederate States, having jurisdiction of the offence, be fined not exceeding one thousand dollars, and be imprisoned not exceeding two years.

persons to desert from the army.
 Concealing or harboring deserters.
 Purchasing from a soldier his arms, &c., or property belonging to the C. S., or any officer or soldier.
 Penalty.

APPROVED January 22, 1864.

CHAP. XII.—An Act appropriating one hundred thousand dollars for the use and benefit of the Cherokee Nation.

Jan. 22, 1864.

WHEREAS, by the forty-fifth article of the treaty between the Confederate States of America and the Cherokee Nation, the said Confederate States promised to collect and pay over to the Cherokee Nation the annual interest upon the several sums of money invested by said nation in stocks of certain States of the Confederate States; and whereas, by reason of the war with the United States, it is impracticable to make such collection; and whereas, there is good reason to believe that the citizens of said nation are greatly in need of the money thus due them: Therefore,

Preamble.

The Congress of the Confederate States of America do enact, That the sum of one hundred thousand dollars be, and the same is hereby appropriated out of any money in the treasury, not otherwise appropriated, for the use and benefit of the Cherokee Nation.

Appropriation of \$100,000 for the Cherokee Nation.

SEC. 2. The said sum of money shall be forwarded without delay by the Bureau of Indian Affairs to the proper representatives of the Cherokee Nation.

Bureau of Indian Affairs to forward the money.

SEC. 3. It is hereby expressly understood that said one hundred thousand dollars is to be returned by the said Cherokee Nation when peace shall be ratified between the United and Confederate States, or that the said Confederate States shall be reimbursed out of the interest on said stocks which may then be due and collected.

Cherokee Nation to return the same, or the C. S. to be reimbursed out of the interest on certain stocks.

APPROVED January 22, 1864.

CHAP. XIII.—An Act authorizing chaplains, in certain cases, to draw forage for one horse.

Jan. 22, 1864.

The Congress of the Confederate States of America do enact, That chaplains in the army, in actual service in the field, shall be entitled to draw forage for one horse: *Provided*, The chaplain has a horse in his use.

Chaplains in the army entitled to forage for one horse.
 Proviso.

APPROVED January 22, 1864.

Jan. 27, 1864. CHAP. XIV.—*An Act to authorize the appointment of an agent of the Treasury Department west of the Mississippi.*

Appointment of agent of the Treasury Department, west of the Mississippi.

Salary.

Duties.

Clerks.

Regulations for the Government of agent and clerks. Salaries of clerks.

When this act to expire.

The Congress of the Confederate States of America do enact, That the President shall, by and with the advice and consent of the Senate, appoint an agent of the Treasury Department, whose duty it shall be to reside west of the Mississippi, at such place, and to discharge such duties, as shall, from time to time, be assigned him by the Secretary of the Treasury, with a salary of three thousand dollars per annum, payable quarterly, in advance.

SEC. 2. The Secretary of the Treasury shall have power to give direction to the said agent to discharge any duty or function on the other side of the Mississippi which he, the said Secretary, is competent to discharge; and shall also have power to authorize the employment of such clerks, and to prescribe such regulations for the government of such agent and clerks as, from time to time, the said Secretary may deem proper: *Provided, That such clerks shall receive the salaries provided by law for similar services in the Treasury Department.*

SEC. 3. That this act shall expire on the day of the ratification of a treaty of peace between the Confederate States and the United States of America.

APPROVED January 27, 1864.

Jan. 30, 1864. CHAP. XV.—*An Act to amend "An Act to provide a mode of authenticating claims for money against the Confederate States not otherwise provided for," approved August 30, 1861.*

Act of Aug. 30, 1861, §1, requiring the Attorney General to report to Congress claims against C. S., repealed.

The Congress of the Confederate States of America do enact, That so much of the first section of said act as requires the Attorney General to report to Congress upon said claims be, and the same is hereby, repealed.

APPROVED January 30, 1864.

Jan. 30, 1864. CHAP. XVI.—*An Act to increase the compensation of certain civil officers and employees in the President's office and in the Executive and Legislative Departments, at Richmond, for a limited period.*

Salaries of civil officers and employees in the President's office and in the Executive and Legislative Departments at Richmond, increased.

Proviso.

*The Congress of the Confederate States of America do enact, That the salaries and compensation of all civil officers and employees in the President's office, and in the Executive and Legislative Departments, at Richmond, whose compensation or salaries do not exceed the sum of two thousand dollars per annum, shall be increased from the passage of this act to the fifteenth of May, eighteen hundred and sixty-four, at the rate of one hundred per cent. per annum: *Provided, The same shall not thereby be increased beyond the rate of three thousand dollars per annum; and the salaries of all said officers whose compensation is above two thousand dollars, and does not exceed the sum of three thousand dollars per annum, shall, for the same period of time, be increased at the rate of fifty per cent. per annum; but it is hereby expressly declared that the increased compensation provided for in this act, shall not be paid to any officer or employee in any executive department of the Government, who is liable to perform military duty, or is able to bear arms in the field, unless such officer or employee shall first obtain a certificate from the head of the department in which he is engaged, that his services are absolutely necessary to the Government, and that his place**

cannot be supplied by any one known to the head of the department who is not subject to military duty, which said certificate shall be filed with the Secretary of the Treasury before the money is paid; and it shall be the duty of the said Secretary, at the beginning of each session, to communicate a list of all such certificates to Congress: *Provided*, That no clerk who, by virtue of a military commission, receives rations or commutation of rations, shall be entitled to the benefit this act.

APPROVED January 30, 1864.

CHAP. XVII.—*An Act to regulate the collection of the tax in kind upon tobacco, and to amend an act entitled "An Act to lay taxes for the common defence and carry on the Government of the Confederate States," approved April 24, 1863.*

Jan 30, 1864.

The Congress of the Confederate States of America do enact, That the tax in kind of one-tenth imposed by said act upon all tobacco grown in the Confederate States, instead of being collected by the post quartermaster, shall be collected by the agents appointed by the Secretary of the Treasury to collect and preserve tobacco, and the tax assessors shall transfer their estimates of the tobacco, due from each planter or farmer, specifying both quantity and quality, to the said agents or their duly authorized sub-agents, taking their receipts therefor, and shall also transmit a copy of these estimates to the Chief of the Produce Loan office; and when said tobacco shall have been collected, the said agents shall be liable for its safe custody.

Tax in kind on tobacco to be collected by agents.

Tax assessors to transfer their estimates to the agents, and copy of estimates to Produce Loan office.

SEC. 2. That each farmer and planter, not earlier than the first day of June, nor later than the fifteenth day of July, shall deliver his tithe of tobacco in prizing order, put up in convenient parcels for transportation, at the nearest prizing depot, of which there shall be not less than one established in each county by the agents for the collection and preservation of tobacco, where the said tobacco shall be prized and securely packed in hogsheads or other packages, suitable for market, by said agents.

When and where tithe of tobacco to be delivered, and in what order.

Prizing depots to be established.

SEC. 3. That the tax assessor shall require a statement from each farmer or planter as to the different qualities of tobacco raised by him, and shall assess, as due the Confederate States, one-tenth of each of said qualities, which shall be stated separately in his estimates, and shall be delivered separately by the farmer or planter at the prizing depots.

Statement required of different qualities of tobacco.

Assessment and delivery of one-tenth thereof. Acts repealed.

SEC. 4. All acts and parts of acts, inconsistent with the foregoing, are hereby repealed.

APPROVED January 30, 1864.

CHAP. XVIII.—*An Act to extend the provisions of an act entitled "An Act in relation to the receipt of Counterfeit Treasury Notes by public officers," approved May 1, 1863.*

Jan 30, 1864.

The Congress of the Confederate States of America do enact, That the provisions of an act entitled "An Act in relation to the receipt of Counterfeit Treasury Notes by public officers," approved May first, one thousand eight hundred and sixty-three, be, and the same are hereby extended, so as to embrace all counterfeit treasury notes received by the public officers mentioned in said act, prior to the first day of January, in the year eighteen hundred and sixty-four.

Acts of May 1, 1863, (see ante, p. 160, ch. 83.) in relation to the receipt of counterfeit treasury notes by public officers, extended to Jan. 1, 1864.

APPROVED January 30, 1864.

Jan. 30, 1864. CHAP. XIX.—*An Act to fix the pay and allowances of the Master Armorer of the Confederate States Army at Richmond, Virginia.*

Salary and allowances of the master armorer of the C. S. Army, Richmond. *The Congress of the Confederate States of America do enact, That the Master Armorer of the Confederate States Army at Richmond, Virginia, shall hereafter receive a salary of three thousand dollars per annum from the time of the passage of this act, with allowances for quarters and fuel, of a captain of infantry.*

APPROVED January 30, 1864.

Feb. 3, 1864. CHAP. XX.—*An Act to change the time for the assembling of Congress for its next regular session.*

Next regular session of Congress to be on the first Monday in May, 1864. *The Congress of the Confederate States of America do enact, That the Congress of the Confederate States of America, for its next regular session, shall assemble the first Monday in May, Anno Domini, eighteen hundred and sixty-four, and not the first Monday of December, eighteen hundred and sixty-four.*

APPROVED February 3, 1864.

Feb. 3, 1864. CHAP. XXI.—*An Act to authorize the President to assign judges of military courts from one court to another.*

President may assign judges from one military court to another. *The Congress of the Confederate States of America do enact, That the President be, and he is hereby, authorized, at any time, to assign judges from one military court to another, as, in his judgment, the service may require.*

Act to take effect from its passage. SEC. 2. *Be it further enacted, That this act take effect and be in force from and after its passage.*

APPROVED February 3, 1864.

Feb. 3, 1864. CHAP. XXII.—*An Act to organize the Treasury Note Bureau.*

Treasury note bureau to be organized. *The Congress of the Confederate States of America do enact, That another bureau shall be organized in the Treasury Department, to be known as the Treasury Note Bureau, which shall have charge of the engraving, printing and preparing of treasury notes and bonds, and of every thing incidental thereto.*

Appointment of chief of bureau. Salary. Duties. SEC. 2. *A chief of the said bureau shall be appointed by the President, by and with the advice and consent of the Senate, with the same salary as the other heads of bureaus in the said Department, whose duty it shall be to provide the materials necessary for every issue of notes or bonds, and to cause the said notes and bonds to be engraved, printed and prepared for issue, and to superintend and have in charge all the clerks employed in and about the said bureau, under the direction and control of the Secretary of the Treasury.*

Chief clerks. SEC. 3. *The Secretary of the Treasury may appoint a chief clerk of the said bureau, to reside at Columbia during such time as the engraving and printing may be conducted there, and another chief clerk at Richmond; also, two messengers and as many clerks, male and female, as may be necessary to conduct the business of the bureau. The chief clerk at Co-*

Messengers and clerks.

lumbia shall receive a salary of twenty-five hundred dollars per annum, payable quarterly, and the other clerks and the messengers shall receive the same salaries as are provided by law for the clerks of the same grade at Richmond. Their salaries.

SEC. 4. The Secretary of the Treasury shall establish regulations for the government and management of the said bureau and for securing such safeguards against counterfeit notes, bonds or coupons, as he may deem expedient. Regulations for government of bureau.

APPROVED February 3, 1864.

CHAP. XXIII.—An Act to prohibit the importation of luxuries, or of articles not necessary or of common use. Feb. 6, 1864.

The Congress of the Confederate States of America do enact, That from and after the first day of March next it shall not be lawful to import into the Confederate States any brandy, wines, or other spirits, or any other article specified in schedule A of an act entitled "An act to provide revenue from commodities imported from foreign countries," approved May twenty-first, eighteen hundred and sixty-one, or any goods, wares or merchandise, enumerated in schedule B of said act, except the following articles: All things for medicinal purposes, camphor refined, pickles, molasses, pepper, pimento, cloves, nutmegs, cinnamon, and all other spices; soap, castile, Windsor, and all other toilet soaps; sugar of all kinds; syrup of sugar; galloons, laces, knots, stars, tassels, tresses and wings of gold and silver, or imitations thereof, intended for uniforms of officers in the military or naval service. The importation of certain articles specified in schedule A and B of the act of May 21, 1861,

SEC. 2. And it shall not be lawful to import the following articles, enumerated in schedule C of said act: Beer, ale and porter; muffs and tip-pets, and all other manufactures of fur, or of which fur shall be a component part, except caps and hats; carpets, carpetings, hearth rugs, bedsides and other portions of carpeting of any kind or description; carriages and parts of carriages; cider and other beverages not containing alcohol; clocks and parts of clocks; cotton laces, cotton insertings, cotton trimmings, or laces of thread or other material; coral, manufactured; dolls and toys of all kinds; fire-crackers, sky-rockets, Roman candles and all similar articles used in pyrotechnics; furniture, cabinet and household; glass, colored, stained or painted; India matting of all sorts; jet and manufactures of jet, and imitations thereof; jewelry, or imitations thereof; manufactures and articles of marble, marble paving tiles, slabs or blocks, and all other marble; matting, China or other floor matting and mats made of flax, jute or grass; paper hangings, paper for walls, and paper for screens or fire-boards; paving and roofing tiles and bricks, and roofing slates and fire-bricks; thread lacings and insertings; velvets of all kinds. and in schedule C,

SEC. 3. And it shall not be lawful to import the following articles, enumerated in schedule D of said act: Angora, Thibet and other goat's hair, or mohair, unmanufactured; bananas, cocoa nuts, plantains and oranges; cabinets of coins, medals, gems and collections of antiquities; diamonds; mosaics, gems, pearls, rubies, and other precious stones and imitations thereof, set in gold or silver or other metals; engravings bound or unbound; rattans and reeds; paintings and statuary; leaf and unmanufactured tobacco and cigars; or the following articles enumerated in schedule E: diamonds, cameos, mosaics, pearls, gems, rubies and other precious stones and imitations thereof, when not set. and D and E of the said act, prohibited.

SEC. 4. None of the manufactures of metal, designed as either house-

Manufactures of hold or personal ornaments, shall be admitted; and in order to confine metal designed as ornaments, not admitted. Secretary of Treasury to prescribe maximum foreign prices at which importations of goods manufactured wholly or partly of cotton, flax, wool, or of silk, and designed for wearing apparel, and not herein prohibited, may be made, and beyond which importations thereof shall not be made: *Provided*, That articles herein allowed to be imported shall not be impressed by the Government or its agents after they have reached the Confederate States: *Provided further*, That nothing herein contained shall be construed to prohibit any importation for the use or account of the Confederate States, or either of them: *Provided further*, That this act shall not apply to any article or articles which have been or shall be shipped without knowledge of the passage of this act, before the first day of March next, but which shall arrive in a Confederate port after that day.

Articles imported in violation of this act, and the ship, vessel, &c., in which imported, forfeited. Owner to forfeit and pay double the value of such articles. Penalty for importing or landing any of the articles prohibited omitted in the manifest or entry, or without permit.

Sec. 5. That whenever any article or articles, the importation of which is prohibited by this act, shall, after the first day of March next, be imported into the Confederate States, contrary to the true intent and meaning of this act, or shall, after said first day of March next, be put on board any ship or vessel, boat, raft or carriage, with the intention of importing the same into the Confederate States, all such articles, as well as all other articles on board the same ship or vessel, boat, raft or carriage, belonging to the owner of such prohibited articles, shall be forfeited, and the owner thereof shall, moreover, forfeit and pay double the value of such articles.

Sec. 6. If any article or articles, the importation of which is prohibited by this act, shall, nevertheless, be on board any ship or vessel, boat, raft or carriage, arriving after said first day of March next in the Confederate States, and shall be omitted in the manifest, report or entry of the master, or the person having the charge or command of such ship or vessel, boat, raft or carriage, or shall be omitted in the entry of the goods owned by the owner, or consigned to the consignee of such articles, or shall be imported or landed, or attempted to be imported or landed, without a permit, the same penalties, fines and forfeitures shall be incurred, and may be recovered as in the case of similar omission or omissions, landing, importation, or attempt to land or import, in relation to articles liable to duties on their importation into the Confederate States.

Officers of the customs may seize goods imported contrary to this act. Penalty for concealing or buying any such goods.

Sec. 7. Every collector, naval officer, surveyor, or other officer of the customs, shall have the like power and authority to seize goods, wares and merchandise imported contrary to the intent and meaning of this act, to keep the same in custody until it shall have been ascertained whether the same have been forfeited or not, and to enter any ship or vessel, dwelling-house, store, building or other place, for the purpose of searching for and seizing any such goods, wares and merchandise which he or they now have by law, in relation to goods, wares and merchandise, subject to duty; and if any person or persons shall conceal or buy any goods, wares or merchandise, knowing them to be liable to seizure by this act, such person or persons shall, on conviction thereof, forfeit and pay a sum double the amount or value of the goods, wares and merchandise so concealed or purchased.

Additional oath required of masters of vessels.

Sec. 8. The following additional oath or affirmation shall be taken by masters or persons having charge or command of any ship or vessel arriving at any port of the Confederate States after said first day of March next, viz: "*I further swear (or affirm) that there are not, to the best of my knowledge and belief, on board [insert the denomination and name of the vessel] any goods, wares or merchandise, the importation of which into the Confederate States is prohibited by law; and I do further swear (or affirm) that if I shall hereafter discover or know of any such goods, wares or merchandise, on board of the said vessel, or which shall have been*

imported in the same, I will immediately, and without delay, make due report thereof to the collector of the port of this district."

SEC. 9. After said first day of March next, importers, consignees or agents, at the time of entering goods into the Confederate States, shall take the following additional oath, viz: "I also swear (or affirm) that there are not, to the best of my knowledge and belief, amongst the said goods, wares or merchandise, imported or consigned as aforesaid, any goods, wares or merchandise, the importation of which into the Confederate States is prohibited by law; and I do further swear (or affirm) that if I shall hereafter discover any such goods, wares or merchandise, among the said goods, wares and merchandise imported or consigned as aforesaid, I will immediately and without delay report the same to the collector of this district."

Additional oath required of importers, consignors or agents.

SEC. 10. All penalties and forfeitures arising under this act, may be sued for and recovered, and shall be distributed and accounted for, in the manner prescribed by the act entitled "An act to regulate the collection of the duties on imports and tonnage;" and such penalties and forfeitures may be examined, mitigated or remitted, in like manner and under the like conditions, regulations and restrictions as are prescribed, authorized and directed, by the act entitled, "An act to provide for mitigating or remitting the forfeitures, penalties and disabilities accruing in certain cases therein mentioned."

Penalties and forfeitures, how sued for and recovered; how mitigated and remitted.

SEC. 11. That this act shall expire on the day of the ratification of a treaty of peace with the United States.

When this act to expire.

APPROVED February 6, 1864.

CHAP. XXIV.—A bill to impose regulations upon the foreign commerce of the Confederate States to provide for the public defence.

Feb. 6, 1864.

WHEREAS, the Confederate States are engaged in a war, upon the successful issue of which depend the integrity of their social system, the form of their civilization, the security of life and property within their limits as well as their existence as sovereign and independent States: And whereas, the condition of the contest demands that they should call into requisition whatever resources of men and money they have, for the support of their cause, and to faithfully administer the same: Therefore as a part of the system of the public defence—

Preamble.

The Congress of the Confederate State of America do enact, That the exportation of cotton, tobacco, military and naval stores, sugar, molasses and rice from the Confederate States, and from all places in the occupation of their troops, is prohibited, except under such uniform regulations as shall be made by the President of the Confederate States.

Exportation of cotton, tobacco, &c., prohibited.

SEC. 2. That if any person or persons shall put, place or load, on board any ship, steamboat, or vessel, or any other water craft, or into any wagon, cart, carriage, or other vehicle for conveyance or transportation beyond the Confederate States, or into any portion of the said States occupied by the enemy, any of the articles mentioned in the first section of this act, or shall collect the same for the purpose of being conveyed or transported, contrary to the prohibition aforesaid, within the Confederate States or beyond them, the said articles, and the ship, boat, or other water craft, wagon, cart, carriage, or other vehicle, with the slaves and animals that may be employed or collected for the purpose of aiding therein, shall be forfeited, and all persons, their aiders and abettors, on conviction of being interested or concerned in the enterprise, shall be deemed to be guilty of a high misdemeanor, and punishable by such fine or imprisonment, or both, as the court may impose.

Penalty.

Permit required before putting on board any ship, vessel, &c., any of the articles prohibited.

SEC. 3. That it shall not be lawful to put on board any ship, boat, vessel or other water craft, or upon any wagon, cart, carriage, or other vehicle for transportation or conveyance as aforesaid, any of the articles aforesaid, unless a permit be previously obtained from some officer of the Confederate States, specially authorized to grant the same, particularly describing the articles thus to be laden, and the ship, boat, vessel, water craft, wagon, carriage, cart, or other vehicle, on which the same is to be transported, and until bond shall be given that the same shall be conveyed and transported to the place of destination, under such conditions and regulations, and for such objects as shall be prescribed by the President under the first section of this act.

Bond.

Power given to collectors and other officers to take any of the articles in their custody.

SEC. 4. That the collectors of all the districts of the Confederate States, and such other officers as may be designated by the President of the Confederate States, shall have power and authority to take into their custody any of the articles before mentioned, found on any ship, boat, or other water craft, when there is reason to believe that they are intended for exportation, or when in vessels, carts, or wagons or any other carriage or vehicle whatsoever, or, in any manner, apparently on their way towards the territories of a foreign nation, or towards the territory of the Confederate States in the occupancy of the United States, or the vicinity thereof, or towards a place whence such articles are intended to be exported, and not to permit the same to be removed until bond shall be given, with satisfactory sureties, that no violation of this act, and the regulations under the same, is intended.

Not to permit the same to be removed until bond shall be given.

Powers given to revenue and other officers, to be exercised in conformity with instructions.

SEC. 5. That the powers granted by this act to the revenue or other officers of the Confederate States under this act to allow or refuse exportation of the articles before mentioned, or for the seizure or detention of any of the said articles, shall be exercised in conformity with such instructions as the President may give through the Departments of War and of the Treasury, which instructions may impose conditions to the destination and sale of the same, and the investment of the proceeds of the same, or a portion thereof, in military or other supplies for the public service, which instructions such officers shall be bound to obey; and if any action or suit shall be brought against any such officer or officers, or their agents, he or they may plead the general issue, and upon proof of a compliance with the provisions of this act, or of the regulations and instructions of the President, he or they shall be absolved from all responsibility therefor; and any person aggrieved by any of the acts of any of the officers or agents aforesaid, may file his petition before the district court of the district in which such officer or agent resides, and after due notice to him, and to the district attorney, the said court may proceed summarily to hear and determine thereupon as law and justice may require, and the judgment of the said court, and the reasons therefor, shall be filed among the records of the court. And in case any release shall be granted, the judge may impose such conditions as to giving bond and security as may, in his opinion, be necessary to secure this act from violation, and in case of refusal, may impose double or treble costs upon the petitioner, if the circumstances warrant it: *Provided*, That nothing in this act shall be construed to prohibit the Confederate States, or any of them, from exporting any of the articles herein enumerated, on their own account.

In actions against officers or their agents, they may plead the general issue.

When absolved from responsibility Redress given to persons aggrieved.

The C. S. may export any of the articles enumerated.

Exclusive jurisdiction conferred upon the district court of all actions that may arise under this act for the recovery of fines,

SEC. 6. That exclusive jurisdiction is conferred upon the district courts of the Confederate States, of all suits or actions that may arise under this act in behalf of the Confederate States, its officers and agents, for the recovery of all fines, penalties and forfeitures, imposed in the same, by indictment, information or action, according to the practice of the court, and the distribution of the penalties and fines shall be made, under and accord-

ing to the laws now in force for violation of the revenue acts; and all laws forfeitures and penalties. for the mitigation and remittance of penalties and forfeitures, shall be applied in similar cases.

SEC. 7. That it shall be lawful for the President, or such officers as he may designate, to employ any portion of the military or naval forces of the Confederacy, or of the militia, to prevent the illegal departure of any ship, vessel or other water craft, or for detaining, taking possession of, and keeping in custody the same, or any wagon, cart, or other vehicle hereinbefore mentioned, their teams and drivers, and their products aforesaid, and to suppress and disperse any assembly of persons who may resist the execution of this act, or oppose the fulfillment, by the officers, of the duties imposed by the same.

President may employ military or naval force to prevent violations of this act.

SEC. 8. That this act shall expire on the day of the ratification of a treaty of peace with the United States.

When this act to expire.

APPROVED February 6, 1864.

CHAP. XXV.—An Act to prohibit dealing in the paper currency of the enemy.

Feb. 6, 1864.

The Congress of the Confederate States of America do enact, That no broker, banker, or dealer in exchange, or person concerned in trade as a merchant, or vendor of merchandise of any description, or any other person, except within the lines of the enemy, shall buy, sell, take, circulate, or in any manner trade in any paper-currency of the United States: *Provided*, That the purchase of postage stamps shall not be considered a violation of this act.

Dealing in the paper currency of the United States prohibited.

Provido.

SEC. 2. That any person violating the provisions of this act shall be subject to indictment and prosecution in the Confederate Court holden for the district in which the offence was committed, and shall, upon conviction, forfeit the amount so bought, sold, circulated or used, or a sum equal thereto; and shall be, moreover, subject to a fine of not more than twenty thousand dollars nor less than five hundred, and be imprisoned not less than three months, nor more than three years, at the discretion of said court; and it shall be the duty of the judges of the several Confederate Courts to give this act specially in charge to the grand jury.

Prosecution of offender.

Forfeiture, fine and imprisonment.

Judges to give this act specially in charge to grand juries.

SEC. 3. That this act shall not be construed to apply to any person acting in behalf of the Government of the Confederate States, by special authority from the President, or any of the heads of Departments.

Act not to apply to persons acting in behalf of Gov't.

APPROVED February 6, 1864.

CHAP. XXVI.—An Act to authorize Commanders of Corps and Departments to detail Field Officers as members of military courts, under certain circumstances.

Feb. 6, 1864.

The Congress of the Confederate States of America do enact, That commanders of corps and departments be, and they are hereby, authorized to detail field officers, as members of military courts, whenever any of the judges of said courts shall be disqualified by consanguinity or affinity, or unable, from sickness or other unavoidable cause, to attend said courts.

Detail of field officers as members of military courts.

APPROVED February 6, 1864.

Feb 10, 1863. CHAP. XXVII.—*An Act to authorize the appointment of an agent of the Post-Office Department, and such clerks as may be necessary to carry on the postal service in the States west of the Mississippi river.*

Appointment of agent of the Post-Office Department. Where to keep his office.

The Congress of the Confederate States of America do enact, That there shall be appointed by the President, by and with the advice and consent of the Senate, an agent of the Post-Office Department, who shall keep his office at such place in the States west of the Mississippi river as shall be designated by the Postmaster General, who shall receive for his services a salary of four thousand dollars per annum.

Salary.

His powers and duties.

SEC. 2. That said agent of the Post-Office Department shall be vested by the Postmaster General, and if necessary, by the President, from time to time, with such powers, and charged with such duties, as will enable him to suspend postmasters and agents of the department, and employ others to serve for the time being, and to instruct them; make new contracts, or annul existing contracts, for carrying the mails as authorized by law; receive the returns of postmasters and contractors, and the reports of agents; make preliminary settlements with contractors and others in the postal service, and make to them partial or full payments, according to his instructions; and to draw collection orders or drafts on postmasters for this purpose; distribute postage stamps, post-office blanks, wrapping paper, &c, and to perform generally all such duties as may be required of him in conformity with law to keep up the postal service in that portion of the Confederacy which lies west of the Mississippi river; and the

Transfer of funds from the office of the agent of Treas. Dept. west of Miss. river, to postmasters.

Funds transferred subject to draft of agent of Post-Office Department.

Proviso.

P. M. Gen'l may appoint additional clerks.

Their compensation.

To make rules to carry this act into effect.

When this act to expire.

Postmaster General is hereby authorized to order the transfer from the office of the agent of the Treasury Department west of said river, with whom funds belonging to the Post-Office Department may be deposited, to such postmasters as he may designate, and the funds so transferred shall be subject to the draft of the agent of the Post-Office Department for the payment of the liability of the Department: *Provided*, That all his acts shall be subject to the final revision and approval of the Postmaster General, and of the proper accounting officers of the Treasury, and, when necessary, to the approval of the President.

SEC. 3. That the Postmaster General be authorized to assign or appoint such number of clerks as be necessary to enable him to perform these duties, whose compensation shall not exceed that of the other clerks of a similar grade employed in the Post-Office Department.

SEC. 4. That the Postmaster General be, and he is hereby authorized, to make all needful rules and regulations to carry into effect the provisions of this act.

SEC. 5. That this act shall expire on the day of a ratification of a treaty of peace between the Confederate States and the United States of America.

APPROVED February 10, 1864.

Feb. 11, 1864. CHAP. XXVIII.—*An Act to amend "An Act to authorize the appointment of an agent of the Treasury Department west of the Mississippi," approved January 27, 1864.*

See ante ch. 14. Salary of agent of Treasury Dept. west of the Miss.

The Congress of the Confederate States of America do enact, That the salary of said agent of the Treasury Department shall be four thousand dollars per annum.

APPROVED February 11, 1864.

CHAP. XXIX.—An Act to provide compensation for officers who may heretofore have performed staff duty under orders of their superior officers. Feb. 11, 1864.

The Congress of the Confederate States of America do enact, That Compensation of officers and privates who may have performed staff duty. when any officer or private of any legally constituted military organization may have heretofore, by order of his proper superior officer, performed any staff duty appropriate to such command, he shall be entitled to receive pay for the time he was so engaged in the discharge of such duties: *Provided*, That there was not then present fit for duty any officer duly appointed for the discharge of the same. Proviso.

APPROVED February 11, 1864.

CHAP. XXX.—An Act to amend an act entitled "An Act to establish a volunteer navy," approved April 18, 1863. Feb. 11, 1864.

The Congress of the Confederate States of America do enact, That the act entitled "An Act to establish a volunteer navy," approved April 18, 1863, be so amended that the President be, and he is hereby, authorized to issue the commissions and warrants contemplated by said act, under such regulations as he may prescribe, to applicants for service in the volunteer navy, when satisfied that said applicants will furnish a suitable vessel for said service, and to receive into the volunteer navy said vessel and her officers and crew within or beyond the Confederate States. See ante, ch. 23, p. 111-113. When President may issue commissions and warrants to applicants for service in the volunteer navy.

SEC. 2. That the President be, and he is hereby, authorized to appoint assistant paymasters for the volunteer navy, who shall receive, when on duty at sea, fifteen dollars per month. But no person under forty-five years of age, and liable to perform military duty, shall receive such appointment. Appointment of assist. paymasters for volunteer navy. Monthly pay. No person liable to military duty, to be appointed.

APPROVED February 11, 1864.

CHAP. XXXI.—An Act to authorize the issue of certificates for interest on the "fifteen million loan." Feb. 11, 1864.

The Congress of the Confederate States of America do enact, That the Secretary of the Treasury be, and he is hereby, authorized to cause certificates to be issued, in such form as he shall devise, for the interest which has accrued, or which shall accrue, on the registered stock issued under authority of the act of February the twenty eighth, eighteen hundred and sixty-one, entitled "An Act to raise money for the support of the Government, and to provide for the defence of the Confederate States of America." The said certificates shall be prepared and signed by the register of the treasury, in favor of the persons, respectively, in whose names the said stock shall be standing on the books of the treasury, or their order, at the designated periods, and shall be sent by him to the treasurer, assistant treasurers and depositaries located at the places where said interest is payable. The said certificates shall be countersigned by the treasurer, assistant treasurer, or depositary, by whom they shall be delivered; and shall be receiveable in payment of export duty on cotton, in the same manner as the coupons of the bonds issued under said act of February twenty-eight, eighteen hundred and sixty-one, now are. Secretary of the Treasury to issue certificates for the interest on the registered stock issued under the act of Feb. 28, 1861. Certificates received in payment of export duty on cotton.

APPROVED February 11, 1864.

Feb. 13, 1864.

CHAP. XXXII.—*An Act for the relief of tax-payers, in certain cases.*

Tax on cotton or other property subject to taxation in money, destroyed by order of the Government, to be remitted.

The tax, if paid, to be refunded.

Right of appeal of tax payer to Sec'y of Treasury.

Tax in kind on crops taken or destroyed by enemy, to be remitted.

Proviso.

Further proviso.

The Congress of the Confederate States of America do enact, That when cotton or other property subject to taxation in money shall have [been] burned or otherwise destroyed by authority of the Government, before the expiration of the time fixed by law for the payment of the tax thereon, the tax-payer may apply to the district collector, who shall investigate the facts and make report thereof to the State collector, who may, if satisfied of such destruction by Government authority, remit the said tax. If the tax in any such case shall have been paid in advance, it shall be refunded by the State collector. The tax-payer shall in every such case have the right of appeal to the Secretary of the Treasury.

SEC. 2. That in all cases where the crop out of which the tax in kind is to be paid, has been taken or destroyed by the enemy, the district collector may remit the tax, in whole or in part, according to the extent of the loss sustained by the tax-payer: *Provided*, That the facts in each case shall be reported to the State collector, and their remission shall not be valid until approved by him: *And provided further*, That in case the loss be sustained prior to assessment, the assessor, on satisfactory proof thereof, may make deduction therefor in proportion to the loss.

APPROVED February 13, 1864.

Feb. 13, 1864.

CHAP. XXXIII.—*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."*

1812, Oct. 9, ch. 36, p. 71.

President authorized to establish a military court in North Alabama.

Jurisdiction. Judges to give notice of the times and places of holding the courts.

Proviso.

The Congress of the Confederate States of America do enact, That the 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," be so amended as to authorize the President to establish one in north Alabama, which shall sit at such times and places as said court may direct, and shall have all the powers and jurisdiction given to said military courts by said act; but the judges thereof shall give ten days' notice of the times and places of holding said courts before the same are held: *Provided, however*, That said court shall cease to exist after one year from the passage of this act, unless longer continued by Congress.

APPROVED February 13, 1864.

Feb. 13, 1864.

CHAP. XXXIV.—*An Act to establish certain post routes therein named.*

Post routes established in Ga.

In N. Carolina.

The Congress of the Confederate States of America do enact, That the following named post routes be, and the same are hereby, established, namely: From the town of Clarksville, by way of Blue creek and Cleaveland, to Dalonoga. Also, from Athens, by way of Jug factory, in Jackson county, and G. W. Smith's store, in Walton county, to Auburn, in Gwinnette county. Also, from Douglass, in Coffee county, to Forest, in Clerich county. Also, from Dawsonville, in Dawson county, by way of Perdy's, Tyra's, Harben's and N. H. Goss', to Prince Edward. Also, from Station Number Nine, on the Atlantic and Gulf railroad, by way of Central Valley, Trader's Hill and Howardsville, to Baldwin. From Station Number Five, Atlantic and Gulf railroad, via Middletown store, Appling county, to Ocmulgee, in Coffee county—all the above routes situate in the State of Georgia. Also, the following in the State of North Carolina: From Gibsons ville depot, on the North Carolina railroad, to Long's Mills, in the

county of Randolph. Also, the following in the State of Texas: From Burnet, by way of Leano, to Sansaba. Also, the following in the State of Mississippi: From Greensboro' to Starkville, in Oktibbeha county. Also, the following route in South Carolina and North Carolina, to wit: From Nichols Depot, South Carolina, via Allen's Bridge and High Hill, in South Carolina, and Holmesville and White House, to Leesville, in North Carolina. Also, the following in the State of Louisiana: From Alexandria to Niblett's Bluff, on Sabine river. Also, in the State of Florida: From Orange Lake, on the St. John's, to Sand Point, at the head of Indian river.

In Texas.
In Mississippi.
In South Carolina and North Carolina.
In Louisiana.
In Florida.

APPROVED February 13, 1864.

CHAP. XXXV.—An Act to increase the commutation value of hospital rations.

Feb. 15, 1864.

The Congress of the Confederate States of America do enact, That the commutation value of rations of the sick and wounded, and of all employees in hospitals, be fixed at such rates, not to exceed two and a half dollars, as the Secretary of War shall designate.

Commutation value of rations of sick and wounded and of employees in the hospitals, to be fixed.

APPROVED February 15, 1864.

CHAP. XXXVI.—An Act to authorize the purchase and publication of a digest of the laws of the Confederate States.

Feb. 15, 1864.

The Congress of the Confederate States of America do enact, That the committee on printing be, and is hereby authorized and directed, to have printed, for the use of Congress, four thousand copies of the alphabetical and analytical digest of the laws of the Confederate States, prepared by W. W. Lester and Wm. J. Bromwell, comprising all the laws passed by the Congress of the Confederate States to the close of the present session.

Committee on printing to have printed for the use of Congress, 4,000 copies of Lester & Bromwell's Digest of the laws of the C. S.

Sec. 2. That the sum of four thousand dollars be, and the same is hereby appropriated, out of any money in the treasury not otherwise appropriated, to compensate W. W. Lester and Wm. J. Bromwell, compilers of said digest, for preparing the same for the use of Congress: *Provided*, The said compilers agree to accept said sum in full of all claim against the Government for the use of said work.

Appropriation of \$4,000 to Lester & Bromwell for preparing the digest.
Provided.

APPROVED February 15, 1864.

CHAP. XXXVII.—An Act to suspend the privilege of the writ of habeas corpus in certain cases.

Feb. 15, 1864.

WHEREAS, The Constitution of the Confederate States of America provides, in article first, section nine, paragraph three, that "the privilege of the writ of habeas corpus shall not be suspended, unless when in case of rebellion or invasion, the public safety may require it;" and whereas, the power of suspending the privilege of said writ, as recognized in said article first, is vested solely in the Congress, which is the exclusive judge of the necessity of such suspension; and whereas, in the opinion of the Congress, the public safety requires the suspension of said writ in the existing case of the

Preamble.

invasion of these States by the the armies of the United States; and whereas, the President has asked for the suspension of the writ of habeas corpus, and informed Congress of conditions of public danger which render the suspension of the writ a measure proper for the public defence, against invasion and insurrection: Now, therefore,

Writ of habeas corpus suspended.

The Congress of the Confederate States of America do enact, That during the present invasion of the Confederate States, the privilege of the writ of habeas corpus be, and the same is hereby suspended; but such suspension shall apply only to the cases of persons arrested or detained by order of the President, Secretary of War, or the general officer commanding the Trans-Mississippi Military Department, by the authority and under the control of the President. It is hereby declared that the purpose of Congress in the passage of this act is to provide more effectually for the public safety, by suspending the writ of habeas corpus in the following cases, and no others:

In what cases.

First.—Of treason, or treasonable efforts or combinations to subvert the Government of the Confederate States.

Second.—Of conspiracies to overthrow the Government, or conspiracies to resist the lawful authorities of the Confederate States.

Third.—Of combining to assist the enemy, or of communicating intelligence to the enemy, or giving him aid and comfort.

Fourth.—Of conspiracies, preparations and attempts to incite servile insurrection.

Fifth.—Of desertions or encouraging desertions, of harboring deserters, and of attempts to avoid military service: *Provided*, That in cases of palpable wrong and oppression by any subordinate officer, upon any party who does not legally owe military service, his superior officer shall grant prompt relief, to the oppressed party, and the subordinate shall be dismissed from office.

Sixth.—Of spies and other emissaries of the enemy.

Seventh.—Of holding correspondence or intercourse with the enemy, without necessity, and without the permission of the Confederate States.

Eighth.—Of unlawful trading with the enemy, and other offences against the laws of the Confederate States, enacted to promote their success in the war.

Ninth.—Of conspiracies or attempts to liberate prisoners of war held by the Confederate States.

Tenth.—Of conspiracies, or attempts or preparations to aid the enemy.

Eleventh.—Of persons advising or inciting others to abandon the Confederate cause, or to resist the Confederate States, or to adhere to the enemy.

Twelfth.—Of unlawfully burning, destroying or injuring, or attempting to burn, destroy or injure, any bridge or railroad, or telegraphic line of communication, or other property, with the intent of aiding the enemy.

Thirteenth.—Of treasonable designs to impair the military power of the Government, by destroying or attempting to destroy, the vessels or arms, or munitions of war, or arsenals, foundries, workshops or other property of the Confederate States.

President to cause proper officers to investigate the cases of persons arrested.

SEC. 2. The President shall cause proper officers to investigate the cases of all persons so arrested or detained, in order that they may be discharged, if improperly detained, unless they can be speedily tried in the due course of law.

During the suspension, no officer compelled in answer to the writ, to appear in person

SEC. 3. That during the suspension aforesaid, no military or other officer shall be compelled, in answer to any writ of habeas corpus, to appear in person, or to return the body of any person or persons detained by him by the authority of the President, Secretary of War, or the

general officer commanding the Trans-Mississippi Department; but upon the certificate, under oath, of the officer, having charge of any one so detained, that such person is detained by him as a prisoner, for any of the causes hereinbefore specified, under the authority aforesaid, further proceedings under the writ of habeas corpus shall immediately cease and remain suspended so long as this act shall continue in force.

or to return the body of any person detained by him.
 Upon the certificate of the officer that such person is detained by him as a prisoner, further proceedings under the writ to cease.
 How long this act to continue in force.

SEC. 4. This act shall continue in force for ninety days after the next meeting of Congress, and no longer.

APPROVED February 15, 1864.

CHAP. XXXVIII.—An Act to provide for holding elections for Representatives in the Congress of the Confederate States of America from the State of Arkansas.

Feb. 15, 1864.

The Congress of the Confederate States of America do enact, That elections for representatives in the Congress of the Confederate States of America, from the State of Arkansas, may be held as follows, until the Legislature of said State shall otherwise direct: That each voter, at the election to be held on the first Monday in November, Anno Domini, eighteen hundred and sixty-five, shall be allowed to vote one ticket containing the name of one person, for each one of the four congressional districts of said State, and the persons receiving the highest number of votes for the respective districts, shall be commissioned as representatives by the Governor of said State.

Election in Arkansas for Representatives in Congress of C. S. to be by general ticket.
 Governor to commission the persons receiving highest number of votes.
 Special election to supply vacancies in representation.

SEC. 2. That in case no election was held in either of the congressional districts in said State, on the first Wednesday in November last, for representatives in the Second Congress of the Confederate States, then, and in that event, a special election shall be held for such districts, on the first Monday in April next, in pursuance of the provisions of this act: *Provided*, That at the special election herein authorized, to supply vacancies in such representation, the electors for the districts in which elections were not held, (or if held, returns thereof were not made in pursuance of law,) at the election in November last, shall only be allowed to vote a ticket with one name, and the general ticket system hereinbefore provided for shall only obtain at the election for the entire delegation from said State, in the Third Congress of the Confederate States.

When to be held.
 Proviso.

SEC. 3. The first general election to be held, hereunder, shall be held on the first Monday in November, eighteen hundred and sixty-five, and upon the same day in each second year thereafter, during the present war.

When general election to be held.

SEC. 4. The general and special elections hereinbefore provided for, shall be held by the officers authorized or persons appointed or provided by the laws of said State for the purpose of holding such elections, and 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.

By what officers, general and special elections held.
 How conducted.

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 entitled 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 the enemy's troops, or in case the election cannot be held at the usual places of holding the same, by reason of such occupation or movements,

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

then such citizen shall be allowed to vote at any place of voting in such State, or in the camps of the army, as hereinafter provided.

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

SEC. 7. Such elections for representatives, when held in the camps of the army, shall be conducted 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 far as practicable, 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.

Poll-books and returns.

Forwarding of returns of elections

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 his 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 his State, or the same may, if more convenient, be forwarded by such commanding officer directly to the Governor.

Elections, prevented by public exigencies, when to be held.

SEC. 9. In case the exigencies of the public service prevent the holding of the elections in any camp, under this act, at the times provided by law, that 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.

Oaths of judges and clerks, by whom administered.

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.

Nature of oaths.

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.

APPROVED February 15, 1864.

Feb. 16, 1864.

CHAP. XXXIX.—An Act to aid any State in communicating with, and perfecting records concerning its troops.

Aid given to the States in communicating with and perfecting records concerning its troops.

The Congress of the Confederate States of America do enact, That upon the application of the Governor of any of the Confederate States, the Secretary of War be, and he is hereby, authorized, to grant passports and transportation to an officer of such State duly commissioned according to the law of said State, to communicate with its troops for such purposes, and at such times and places as shall be approved by the Secretary of War, and such officer shall be allowed to purchase for himself supplies from the commissary stores, on the same terms with officers of similar rank in the service of the Confederate States, and according to the regulations which govern them: Provided, Such supplies shall not exceed those which a colonel of the Confederate States is allowed to purchase: Provided, That these agents shall be charged with the duty of obtaining from the officers in command of companies, final statements of deceased soldiers to be filed in the Second Auditor's office, to facilitate the settlement of such claims.

Officers of State, commissioned for the purpose, allowed passports and transportation and to purchase supplies.

Proviso.

Further proviso.

APPROVED February 16, 1864.

CHAP. XL.—An Act making allowances to officers of the navy of the Confederate States, under certain circumstances, and to amend an act entitled "An act to provide for the organization of the navy," approved March sixteenth, eighteen hundred and sixty-one.

Feb 16, 1864.

Act of 1861, Mar. 16, amend'd.

The Congress of the Confederate States of America do enact, That the commissioned and warranted officers of the navy of the Confederate States, on duty, are hereby allowed rations, quarters and fuel, or commutation therefor, as are now or may hereafter be allowed officers of the army, viz: To admirals, the same as generals; to vice-admirals, the same as lieutenant-generals; to rear-admirals, the same as major generals; to commodores and captains, the same as brigadier generals and colonels; to commanders and first lieutenants, the same as lieutenant colonels and majors; to second lieutenants and lieutenants for the war, the same as captains and chaplains; to masters and passed midshipmen, the same as lieutenants; and to officers of the medical, pay, and engineer corps, to naval constructors, and to boatswains, gunners, carpenters, and sailmakers, the same as to the foregoing officers of the line of the navy with whom they have assimilated rank.

Rations, quarters and fuel, or commutation therefor, allowed commissioned and warranted officers of the navy.

SEC. 2. That all the navy officers in the foregoing grades shall have the same privilege of purchasing commissary and quartermaster's stores, as are now, or may hereafter be, allowed to officers of the army.

Allowed privilege of purchasing commissary and quartermaster's stores.

APPROVED February 16, 1864.

CHAP. XLI.—An Act to amend an act entitled "An act to organize the Territory of Arizona."

Feb. 18, 1864.

The Congress of the Confederate States of America do enact, That section fourteen of act number three hundred and thirty-nine of acts and resolutions of the Provisional Congress, be amended by the insertion after the word "Congress" in the third line, of the words, "and until his successor be regularly elected and qualified." This act to take effect immediately.

See acts of Provisional Congress, ch. 44, p. 247.

Delegate to Congress from Arizona Territory, to be elected to serve until his successor be elected and qualified.

APPROVED February 16, 1864.

CHAP. XLII.—An Act to increase the compensation of certain officers of the Treasury.

Feb. 16, 1864.

The Congress of the Confederate States of America do enact, That hereafter the following salaries and compensation shall be paid to the several officers and clerks hereinafter named, instead of the sums now authorized by law: The treasurer of the Confederate States, four thousand dollars; the assistant treasurer at Charleston, four thousand dollars. The Secretary of the Treasury may divide depositaries of the treasury into classes, the commissions on which shall be limited as follows: In the first class, not to exceed four thousand dollars; in the second class, not to exceed two thousand five hundred dollars; and in the third class, not to exceed fifteen hundred dollars a year, according to the character of the duties required of them, and subject to the other conditions now imposed by law. Each clerk employed in the office of any assistant treasurer or depository, shall receive a salary, to be fixed by the Secretary of the Treasury, (not exceeding fifteen hundred dollars.)

Salary of Treasurer of C. S.
Of assistant treasurer at Charleston.
Of depositaries of Treasury.

Of clerks in the office of any assistant treasurer or depository.

SEC. 2. That the increase of salaries allowed to the clerks and employees of the Treasury Department, at Richmond, be, and the same

Increased salary allowed clerks and

employees of Treasury Dep't. at Columbia, S. C. is hereby extended, upon the same conditions, to the clerks and employees of the said Department, at Columbia, South Carolina.

APPROVED February 16, 1864.

Feb. 16, 1864. CHAP. XLIII.—An Act to amend "An act to regulate impressments," approved March twenty-sixth, eighteen hundred and sixty-three, and to repeal an act amendatory thereof, approved April twenty-seventh, eighteen hundred and sixty-three.

Act of Mar. 26, 1863, ch. 10, p. 102.

Act of April 27, 1863, ch. 44, p. 127.

Property impressed for public use, to be paid for at time of impressment, according to its valuation, unless appeal be taken.

The Congress of the Confederate States of America do enact, That in all cases where property is impressed for the use of the army or navy, or for other public use, under said act, the same shall be paid for at the time of said impressment, unless an appeal shall be taken from said valuation, as hereinafter provided, according to the valuation agreed upon between the parties, or ascertained by loyal and disinterested citizens of the city, county, or parish in which the impressment may be made, in the manner and according to the regulations provided in the first, second, and third sections of the above recited act, or in the eighth section thereof, where it is applicable.

Officer making impressment to indorse on the appraisal his approval or disapproval thereof.

SEC. 2. Whenever the officer making the impressment of property, under the act hereby amended, shall believe that the appraisement is fair and just, he shall endorse his approval upon the appraisement, and make payment accordingly; but if he shall believe that it is not fair and just, then he shall refuse to approve, and indorse the reasons of his refusal on the certificate, and shall have the right to appeal from the decision of the appraisers, by reporting the case to the commissioners appointed under said Act, to which this is an amendment, for their decision, whose judgment shall be final, and in the mean time, the property shall be held and appropriated by the officer impressing the same, who shall give a receipt therefor to the owner, who shall also have the right of appeal, as herein provided.

May appeal from decision of appraisers.

Judgment of commissioners to be final.

During pendency of appeal property held by the officer.

Right of appeal to owner of the property.

Power of commissioners to summon and examine witnesses.

To furnish owner and impressing officer with statement of value of property impressed. Oath of commissioners.

SEC. 3. The said commissioners shall have power to summon and examine witnesses to enable them to fix the value of property impressed, which shall be a just compensation for the property so impressed, at the time and place of impressment, and when the commissioners shall have fixed the value of property in cases of appeal, they shall furnish the owner and impressing officer with a statement of such value, which valuation by the commissioners shall be within three months from the time of impressment.

SEC. 4. That said commissioners shall be sworn, faithfully to discharge all their duties under this act, and the act to which this is an amendment.

What slaves not to be taken for public use without the consent of owner.

SEC. 5. That the tenth section of the act, to which this is an amendment, be stricken out, and the following inserted instead thereof: "No slave, laboring on a farm or plantation exclusively devoted to the production of grain or provisions, shall be taken for public use without the consent of the owner, except in case of urgent necessity, and upon the order of the general commanding the department in which said farm or plantation is situated."

No affidavit required of owner, that property was raised or purchased by him for his own use.

SEC. 6. That the act amendatory of the above recited act, approved April twenty-seventh, eighteen hundred and sixty-three, and so much of the first section of said act as requires an affidavit to be made by the owner or his agent, that such property was grown, raised or produced by said owner, or held, or has been purchased by him, not for sale or speculation, but for his own use or consumption, be, and the same is hereby, repealed.

SEC. 7. That no impressment shall be made under this act, or the act to which this is amendatory, for the use or benefit of contractors with the government. Impressment not allowed for the use of contractors with the Government.

SEC. 8. Nothing in this act shall be construed to authorize the impressing officer to enter an appeal from any decision of the local appraisers, under the seventh section of the act to which this is amendatory. No appeal allowed from decision of local appraisers under act of Mar. 26, '63, ch. 10. § 7.

APPROVED February 16, 1864.

CHAP. XLIV.—An Act to authorize the President to establish additional military courts Feb. 16, 1864.

The Congress of the Confederate States of America do enact, That in addition to the military courts now authorized by law, the President be, and he is hereby authorized to appoint a military court to attend any division of cavalry in the field, and also one for each State within a military department, whenever, in his judgment, such courts would promote the public interest; which courts shall be organized, and have the same powers and duties, and the members thereof appointed as provided by law. Military courts may be appointed for divisions of cavalry in the field, and for each State within a military department. Organization, powers and duties, and appointment of members.

APPROVED February 16, 1864.

CHAP. XLV.—An Act to allow commissioned officers of the army rations and the privilege of purchasing clothing from the Quartermaster's Department. Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That from and after the passage of this act, all commissioned officers of the armies, whilst on duty in the field, or in the naval service, whilst afloat, of the Confederate States, shall be entitled to one ration in kind each, in quantity and quality, the same as are now allowed by law to privates, and shall draw and receive the same under such regulations as may be prescribed by the Secretary of War. Commissioned officers of the army allowed rations.

SEC. 2. That all commissioned officers of the armies of the Confederate States shall be allowed to purchase clothing and cloth for clothing, from any quartermaster, at the price which it cost the Government, all expenses included: *Provided*, That no quartermaster shall be allowed to sell to any officer any clothing or cloth for clothing which it would be proper to issue to privates, until all privates entitled to receive the same shall have been first supplied: *Provided*, That the officer offering to purchase shall give his certificate, on honor, that the articles are necessary for his own personal comfort and use, and in no case shall more than one suit per annum be allowed to be so purchased by any officer: *Provided*, That no law or army regulation shall hereafter be construed to allow an officer to purchase or draw from subsistence stores, more than one ration a day, or for less price than the cost thereof, including transportation. Allowed to purchase clothing and cloth for clothing, from any quartermaster, at the price paid by Gov't. Privates to be first supplied. Certificate required of officer. One suit per annum, only, allowed. To draw but one ration a day. At what price.

SEC. 3. That no officer under the rank of Brigadier General shall hereafter be entitled to forage, or commutation for forage, for more than one horse, except when on service in the field. What officers entitled to forage for only one horse, except when on field service.

APPROVED February 17, 1864.

Feb. 17, 2864. CHAP. XLVI.—*An Act to fix the compensation for the publication in the public gazettes of the acts of Congress.*

Attorney General to contract for the publication of the acts of Congress, in the public gazettes. *The Congress of the Confederate States of America do enact, That the Attorney General be authorized to contract for the publication of the acts of Congress in the public gazettes, on the best terms he can, in no event to exceed the ordinary rates of printing for private persons.*

May allow such compensation as is equitable for publishing the acts of third session of present Congress. SEC. 2. That for publishing the acts of the third session of the present Congress, the Attorney General is hereby authorized to allow such compensation as he may determine to be equitable.

Gazettes printed in States other than those to which they belong, may be selected. SEC. 3. That the acts approved April the sixteenth, eighteen hundred and sixty-three, be so construed as to authorize the selection of gazettes temporarily printed in States other than those to which they belong, in which to publish the acts of Congress.

APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. XLVII.—*An Act to repeal certain portions of the act of May the twenty-first, eighteen hundred and sixty-one, relative to prisoners of war.*

1861, May 21. *The Congress of the Confederate States of America do enact, That so much of the act of Congress, passed May the twenty-first, eighteen hundred and sixty-one, as makes it the duty of the Quartermaster General, under instructions issued by the War Department, to provide for the sustenance of prisoners of war, is hereby repealed, and hereafter that that duty shall devolve on the Commissary General of Subsistence, and be discharged by him, subject to the provisions of the act referred to.*

APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. XLVIII.—*An Act to amend "An act regulating the granting of furloughs and discharges in hospitals," approved May first, eighteen hundred and sixty-three.*

Act of 1863, May 1, ch. 69, ante. p. 153, amended. *The Congress of the Confederate States of America do enact, That an act regulating the granting of furloughs and discharges in hospitals, approved on May first, eighteen hundred and sixty-three, be, and the same is hereby so amended, as to provide that the period of disability therein named, which entitles soldiers, sick and wounded in hospitals, to furloughs, shall be extended to sixty days, or upwards, in which case, the board of examiners may grant furloughs for sixty days.*

Furloughs may be granted for same time. APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. XLIX.—*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 ninth, eighteen hundred and sixty-two.*

Proceedings and jurisdiction of military courts where two or more army corps are united in the same way. *The Congress of the Confederate States of America do enact, That when two or more army corps are united in the same army, charges shall be referred to said courts, and their proceedings be subject to review by the army commander, as in the case of general courts martial; and that the jurisdiction of each of said courts shall extend to any person connected with the army of which the corps to which the court is attached*

may be a part, without being limited to members of the particular corps to which said court may be attached.

SEC. 2. That when the corps to which any military court may be attached shall, from any cause, cease to exist as such, the Secretary of War, shall assign the members and officers of such court to any other unsupplied corps, or other sub-division of any of the armies of the Confederate States, where a military court may be needed; and exchanges and transfers of individual members and officers from any one court to another, may be made by the Secretary of War, on application of the parties concerned; the consent of the commander or commanders of the army or armies to which the particular courts may belong, having been first obtained to such exchange or transfer.

Transfer of members and officers of military courts.

SEC. 3. That the fourth section of the act of which this is amendatory be, and the same is hereby, so amended as to extend the jurisdiction of the military courts to all offenders below the grade of lieutenant general.

1862, Oct. 9, ch. 36, ante, p. 71.

Jurisdiction of military courts extended.

APPROVED February 17, 1864.

CHAP. I.—An Act relating to the appointment of a General and Lieutenant Generals.

Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That the President may appoint one general in the provisional army of the Confederate States, when, in his discretion, it shall be deemed necessary and proper, for the command of the trans-Mississippi military department, by and with the advice and consent of the Senate.

President may appoint one general for command of trans-Mississippi department.

SEC. 2. That the President may, by and with the advice and consent of the Senate, appoint lieutenant generals in the provisional army of the Confederate States, when, in his discretion, it shall be deemed necessary for the command of any one of the military departments.

May appoint lieutenant generals for any of the military departments.

SEC. 3. That the officers appointed under the provisions of this act, shall continue to hold the rank herein provided, so long as they shall efficiently discharge the duties in command of said several departments, and no longer, but will resume thereafter their former rank in the service.

Officers appointed under this act, how long to hold their rank.

When to resume their former rank.

APPROVED February 17, 1864.

CHAP. LI.—An Act to amend the sixty-fifth article of war.

Feb 17, 1864.

The Congress of the Confederate States of America do enact, That the sixty-fifth article of war be so amended as to read as follows: "Article sixty-five. Any general officer commanding an army or commanding a force of cavalry not with and under the immediate command of the commander of an army, or other officer commanding a separate department, may appoint general courts martial whenever necessary. But no sentence of a court martial shall be carried into execution until after the whole proceedings shall have been laid before the officer ordering the same, or the officer commanding the troops for the time being; neither shall any sentence of a general court martial in time of peace, extending to the loss of life, or the dismissal of a commissioned officer, or which shall, either in time of peace or war, respect a general officer, be carried into execution until after the whole proceedings shall have been transmitted to the Secretary of War, to be laid before the President of the

Sixty-fifth article of war, amended.

Confederate States for his confirmation or disapproval and orders in the case. All other sentences may be confirmed and executed by the officer ordering the court to assemble, or the commanding officer for the time being, as the case may be.

APPROVED February 17, 1864.

Feb. 17, 1864.

CHAP. LII.—An Act to authorize the impressment of meat for the use of the army, under certain circumstances.

When impress- *The Congress of the Confederate States of America do enact, That*
ment of meat for whenever the President shall declare that the public exigencies render
the use of the army it necessary, impressments of meat, for the use of the army, may be
may be made. made from any supplies that may exist in the country, under the express

Compensation.

condition that just compensation shall be afforded to the owner of the
meat taken or impressed, and subject to the following restrictions and
limitations :

Power to direct **SEC. 2.** The power to direct such impressment shall be conferred upon
such impressment, the Secretary of War; but he shall not reduce the supplies of any
conferred on Sec- person below one-half of the quantity usually allowed for the support of
retary of War. himself, his family, and dependants for the year. He shall exercise the

To what extent **SEC. 3.** That these orders shall direct that a notice shall be given to
he may reduce said power by orders directed to the officers or agents he may employ,
supplies of persons who shall have explicit instructions as to the mode of its execution,
How to exercise and injunctions that the same shall not be abused.
power.

Notice to owner **SEC. 4.** That upon the service of this notice upon the owner of any
of meat. meat liable to impressment, the owner shall hold the same subject to
the claim of the Confederate States, and shall be entitled to just com-
pensation, according to the provisions of this act; and if the necessity
is declared by the impressing officer to be urgent, he shall deliver the
possession to the impressing officer upon his demand, who shall give a
receipt therefor, as provided in the sixth section of this act.

On service of **SEC. 5.** That for the ascertainment of the quantity of meat liable to
notice, owner of meat liable to impressment, the owner shall hold the same subject to
meat to hold same the claim of the Confederate States, and shall be entitled to just com-
subject to claim of pensation, according to the provisions of this act; and if the necessity
C. S. is declared by the impressing officer to be urgent, he shall deliver the

Compensation. possession to the impressing officer upon his demand, who shall give a
When possession receipt therefor, as provided in the sixth section of this act.
to be delivered to
impressing officer.

Quantity of **SEC. 6.** That whenever an impressment shall be made, under this
meat and just com- impressment under this act, and also of just compensation for the same,
pensation for the where the owner and impressing officer cannot agree, the impressing
same, how ascer- officer shall appoint one loyal and disinterested citizen of the county,
tained. district or parish, in which the meat impressed shall be at the time of

Assessors to be **SEC. 7.** That the owner of the meat so impressed, his agent, or
appointed. other bailee shall appoint another, who shall, upon oath, ascertain the
quantity liable to impressment, and the value of the same at the date of
the notice served upon the party, which oath may be administered by
the impressing officer, and which ascertainment of the quantity and value
shall be conclusive evidence thereof; and if the assessors cannot agree,
they may associate with them a third person, of like qualifications, to
make said assessment.

Their duties. **SEC. 8.** That whenever an impressment shall be made, under this
act, it shall be the duty of the impressing officer to give an official cer-
tificate, showing the quantity taken, the company, battalion, regiment or
other command, for whose use it is required, the compensation to be paid,

Their decision **SEC. 9.** That whenever an impressment shall be made, under this
conclusive. act, it shall be the duty of the impressing officer to give an official cer-
tificate, showing the quantity taken, the company, battalion, regiment or
other command, for whose use it is required, the compensation to be paid,

When assessors **SEC. 10.** That whenever an impressment shall be made, under this
disagree, a third act, it shall be the duty of the impressing officer to give an official cer-
person may be ap- tificate, showing the quantity taken, the company, battalion, regiment or
pointed. other command, for whose use it is required, the compensation to be paid,

Certificate re- **SEC. 11.** That whenever an impressment shall be made, under this
quired of impress- act, it shall be the duty of the impressing officer to give an official cer-
ing officer, in case tificate, showing the quantity taken, the company, battalion, regiment or
of impressment. other command, for whose use it is required, the compensation to be paid,

the circumstances of necessity that existed, which certificate shall be evidence of a claim against the Confederate States, and shall be promptly paid by the disbursing officer of the command for which the meat was taken, or by the chief of the bureau having charge of disbursements for similar objects.

Certificate made evidence of claim against C. S. By whom claim to be paid.

APPROVED February 17, 1864.

CHAP. LIII.—An Act to make additional appropriations for the support of the Government of the Confederate States of America, for the fiscal year ending June thirtieth, eighteen hundred and sixty-four. Feb. 17, 1864.

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, in addition to appropriations heretofore made, for the fiscal year ending on the thirtieth of June, one thousand eight hundred and sixty-four.

Appropriations for the support of the Government for the fiscal year ending June 30, 1864.

LEGISLATIVE.—For compensation and mileage of members and delegates of the House of Representatives, two hundred thousand dollars. For compensation of officers and others employed in the service of the House of Representatives, five thousand six hundred and twenty-five dollars.

Legislative: Pay and mileage of members of the House. Officers, &c., of the House.

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

Contingent expenses of House.

For compensation and mileage of the Senate, forty-seven thousand eight hundred and eighty dollars.

Pay and mileage of the Senate.

For compensation of officers and clerks of the Senate, eight thousand dollars.

Officers and clerks of Senate.

For incidental and contingent expenses of the Senate, seven thousand dollars.

Contingent expenses of Senate.

[EXECUTIVE.]—For compensation of the President of the Confederate States, twelve thousand five hundred dollars.

Executive: 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 of the Confederate States, one thousand three hundred and fifty dollars.

Private secretary and messenger of the President.

For compensation of the private secretary of the Vice President of the Confederate States, five hundred dollars.

Private secretary of the Vice President.

For contingent and telegraphic expenses of the Executive office, fifteen thousand dollars.

Contingent expenses.

TREASURY DEPARTMENT.—For compensation of the Secretary, Assistant Secretary, Comptroller, Auditors, Treasurer, Register and clerks, messengers, watchmen and laborers, in the Treasury Department, three hundred and ninety thousand two hundred dollars.

Treasury Department: Secretary's office.

For incidental and contingent expenses of the Treasury Department, thirty-seven thousand four hundred dollars.

Contingent expenses.

For the payment of interest on the public debt, twenty million dollars.

Public debt.

For engraving and printing treasury notes, bonds and certificates for stocks, and for paper for the same, eight hundred thousand dollars.

Treasury notes, bonds, &c.

For the payment of principal, under loan of nineteenth August, eighteen hundred and sixty-one, this sum being due and payable on the first of July, eighteen hundred and sixty-four, one million three hundred and forty thousand two hundred dollars.

Payment of principal under loan of Aug. 19, 1861.

- Rent of Executive buildings. For the rent of Executive buildings and President's house, fifteen thousand dollars.
- Safe-keeping, &c., of coin. To defray expenses incurred in the safe-keeping and transportation of coin belonging to the New Orleans banks, five hundred and fifty-nine dollars.
- War Department: Secretary's office. WAR DEPARTMENT.—For compensation of the Secretary of War, Assistant Secretary, Chief of Bureau, clerks, messengers and others employed in the War Department, one hundred and fifty thousand dollars.
- Incidental expenses. For incidental and contingent expenses of the War Department, ninety thousand dollars.
- Commissioners, &c., of Indian Affairs. For compensation of Commissioner and Chief Clerk of Indian Affairs, and incidental expenses of bureau, two thousand one hundred and twenty-five dollars.
- Contingent expenses of A. and I. G.'s Department. For contingent expenses of the Adjutant and Inspector General's Department, fifty thousand dollars.
- Contingent expenses of army. For incidental and contingent expenses of the army, two hundred and fifty thousand dollars.
- Quartermaster's Department: Pay of the army. QUARTERMASTER'S DEPARTMENT.—For pay of officers and privates of the army, volunteers, militia, &c., seventy-three million eight hundred and three thousand five hundred and fifty-one dollars.
- Service of Quartermaster's Department. For the service of the Quartermaster's Department, one hundred and sixty-two millions eighty-one thousand five hundred and forty-four dollars.
- Expenses to collect, &c., tax in kind. For pay of officers, their fuel and quarters, laborers, employees, and agents, hire of teamsters, rent of offices, material, labor and building store-houses, and incidental expenses required to collect and preserve the tax in kind, from July the first, eighteen hundred and sixty-three, to June the thirtieth, eighteen hundred and sixty-four, five million three hundred and thirteen thousand two hundred and four dollars.
- Railroad transportation. For railroad transportation of the articles collected under the tax in kind, one million five hundred thousand dollars.
- Grain bags. For grain bags to be used for transportation of the grain collected under the tax in kind, three million two hundred and forty thousand dollars.
- Wagons, teams, &c. For purchase of wagons, teams and equipments, two millions one hundred and sixty thousand dollars.
- Increased compensation to officers, &c., in the Departments. For increased compensation to officers, clerks, and other employees in the Legislative and Executive Departments of the Government, in pursuance of an act approved January the thirtieth, eighteen hundred and sixty-four, from January thirtieth to May fifteenth, inclusive, eighteen hundred and sixty-four, as follows:
- House of Representatives. For the House of Representatives, Confederate States, two thousand two hundred and seventy-five dollars.
- The Senate. For the Senate of the Confederate States, two thousand dollars.
- Treasury Department. For the Treasury Department, two hundred and twenty-seven thousand six hundred and sixty-six dollars and sixty-six cents.
- War Department. For the War Department, one hundred and ninety-four thousand one hundred and sixty-six dollars and sixteen cents.
- Navy Department. For the Navy Department, five thousand five hundred and sixty-one dollars and twenty-five cents.
- Department of Justice. For the Department of Justice, three thousand and seventy-five dollars.
- State Department. For the State Department, two thousand two hundred and eleven dollars and seventy-nine cents.
- Post-Office Department. For the Post-Office Department, twenty-four thousand three hundred dollars and eighty-two cents.

For the private secretary and messenger of the President, five hundred eighty-seven dollars and ninety-one cents. Private secretary and messenger of the President.

For deficiency in appropriations for compensation of the private secretary and messenger of the President, to December thirty-first, eighteen hundred and sixty-three, four hundred and forty-one dollars and thirteen cents.

For compensation of the agent of the Treasury Department west of the Mississippi river, a chief and disbursing clerk, and nine other clerks, from February first to June thirtieth, eighteen hundred and sixty-four, twelve thousand three hundred and forty-seven dollars and ninety-two cents. Treasury Department west of the Mississippi river.

For incidental and contingent expenses of the treasury service west of the Mississippi river, from February first to June thirtieth, eighteen hundred and sixty-four, twenty thousand dollars.

For erecting a stair-case, connecting the first and second floors of the building occupied by the Treasury Department, three thousand dollars. Staircase for Treasury Dept.

For building a vault in the Treasury Department for the security of the public money, fifty thousand dollars. Vault in said Department.

For pay of officers, non-commissioned officers and privates, and clerks, including current and extraordinary expenses in the Bureau of Conscription, four million eight hundred and sixty-eight thousand four hundred and sixty-seven dollars. Bureau of Conscription.

For the purpose of making purchases of cotton, naval stores, and other produce under the direction of the President, to meet the engagements of the Government, and to purchase necessary army, navy and other supplies, twenty millions of dollars. Cotton, naval stores, &c.

For compensation of agents, sub-agents and contingent expenses of collecting the tax in kind on tobacco, one hundred thousand dollars. Agents, &c., to collect the tax in kind.

For increased compensation of the private secretary of the Vice President, under act approved thirtieth of January, eighteen hundred and sixty-four, two hundred and ninety-two dollars. Increased pay of private secretary of Vice President.

For transportation of troops and their baggage, of quartermasters' 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 storehouses, quarters for troops and other repairs, hire of teamsters, laborers, &c., seventy million six hundred and thirty thousand four hundred and forty-six dollars. Transportation of troops, stores, purchase of horses, lumber, &c.

For pay for horses killed in battle, under act No. 48, section 7, and for which provision is to be made, one hundred thousand dollars. Horses.

To pay for property pressed into the service of the Confederate States, under appraisement, and said property having been either lost or applied to the service, two hundred thousand dollars. Property pressed into the service.

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

COMMISSARY DEPARTMENT.—For the purchase of subsistence stores, and commissary property, fifty-seven million nine hundred and eighty-eight thousand dollars. Subsistence stores and commissary property.

ORDNANCE DEPARTMENT.—For the ordnance service in all its branches, twenty-three million dollars. Ordnance service.

For the nitre and mining service, nine million five hundred thousand dollars, Nitre and mining service.

ENGINEER DEPARTMENT.—For engineer service, ten million dollars. Engineer service.

MEDICAL DEPARTMENT.—For pay of physicians employed by contract, two hundred thousand dollars. Physicians.

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

Laundresses.	For pay of hospital laundresses, one hundred and fifty thousand dollars.
Medical and hospital supplies.	For purchase of medical and hospital supplies, fifteen million four hundred and twenty thousand dollars.
Military hospitals.	For the establishment and support of military hospitals, two hundred and fifty thousand dollars.
Hospital stewards.	For the pay of hospital stewards, one hundred thousand dollars.
Matrons.	For the pay of matrons, assistant matrons and ward matrons, three hundred and fifty thousand dollars.
<i>Navy Department.</i> —Secretary's office.	NAVY DEPARTMENT.—For compensation of the Secretary of the Navy, clerks and messenger in his office, fourteen thousand six hundred and fifty dollars.
Contingent expenses.	For incidental and contingent expenses of the Navy Department, fifteen thousand dollars.
Pay of navy.	For pay of the navy, one million four hundred and sixty-three thousand one hundred and eighty-eight dollars and twelve cents.
Provisions and clothing.	For provisions and clothing in the Paymaster's Department, one million five hundred and thirty-one thousand seven hundred and fifty dollars.
Iron clad vessels.	For the construction of iron-clad vessels in the Confederate States, three million dollars.
Ordnance and ordnance stores.	For ordnance and ordnance stores, one million eight hundred and fifty thousand dollars.
Repairs of vessels.	For repairs of vessels, three hundred thousand dollars.
Equipments, &c., of vessels.	For the equipment and stores of vessels, five hundred thousand dollars.
Sub-marine batteries.	For the construction of sub-marine batteries, one hundred thousand dollars.
Fuel.	For fuel for steamers, navy yards, and stations, five hundred thousand dollars.
Contingent enumerated.	For contingent enumerated, eight hundred thousand dollars.
Medical and surgeons necessities.	For medical and surgeon's necessities, six hundred and fifty thousand dollars.
Marine corps.	For the support of the marine corps, four hundred thousand three hundred and fifty-seven dollars.
Steam cruisers.	For the construction of four steam cruisers of the class of the "Alabama" and "Florida" in the Confederate States, two million five hundred thousand dollars.
<i>State Department.</i> Secretary's office.	STATE DEPARTMENT.—For compensation of the Secretary of State, clerks, messenger and laborer, seven thousand and nine dollars and fifty cents.
Diplomatic books.	For the purchase of diplomatic books, three thousand dollars.
Commissioners and Secretaries.	For compensation of commissioners and secretaries, twenty-nine thousand four hundred dollars.
Commercial agents.	For compensation of commercial agents, five thousand dollars.
Necessities and exigencies.	For the necessities and exigencies under laws already passed, or which may be passed, or may hereafter arise, and unforeseen emergencies, subject to the requisition, and under the control of the President, five hundred thousand dollars.
<i>Department of Justice.</i> Attorney General's office.	DEPARTMENT OF JUSTICE.—For compensation of Attorney General, Assistant Attorney General, clerks and messengers, four thousand three hundred and twenty-four dollars and eighty-nine cents.
Contingent expenses.	For the incidental and contingent expenses of the Department of Justice, fifteen hundred dollars.
Sup't Public Printing.	For compensation of Superintendent of Public Printing, clerk and messenger, three thousand seven hundred and fifty dollars and seventy cents.
Arizona Territory.	For compensation of Governor and Commissioner of Indian Affairs, Secretary, Judges, Attorney and Marshal of Arizona Territory, four thousand six hundred and fifty dollars.

For incidental and contingent expenses of Arizona Territory, to be expended by the Governor, five hundred dollars.

For printing, binding and ruling for the several Executive Departments, one hundred and twenty-five thousand dollars. Printing and binding.

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

For purchase of paper for the Executive Departments and Congress, fifty thousand dollars. Paper.

For compensation of judges, attorneys and marshals, and incidental and contingent expenses of courts, sixty-four thousand six hundred and twenty-nine dollars and twenty-two cents. 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, three thousand two hundred and thirty-three dollars and fifteen cents. Com'rs under sequestration act, clerk hire, &c.

POST-OFFICE DEPARTMENT.—For compensation of the Postmaster General, chiefs of bureau, clerks and messenger, watchmen and laborers, three thousand four hundred and four dollars and eighty-eight cents. Post-office Dept: Office of Postmaster General.

For compensation of agents, cost of material, and constructing, repairing and operating telegraph lines, sixty-five thousand five hundred and sixty-three dollars and fifty cents. Telegraph lines.

For rent, fuel and gas light for the post-office building in the city of Richmond, six thousand dollars. Rent, fuel, &c.

For balance due for alterations and damages of a building for a post-office in the city of Richmond, eight thousand dollars. Alteration of post-office building.

INDIAN AFFAIRS.—For amount required to comply with treaty stipulations, entered into between the Confederate States and certain Indian tribes, one hundred and eighty-two thousand six hundred and sixty dollars and fifty-seven cents. Indian Affairs: Treaty stipulations

To meet the incidental expenses of the public service, within the Indian tribes, fifty thousand dollars. Incidental expenses.

For interest on eighty thousand six hundred and thirty-four dollars ninety-six cents, the removal and subsistence fund due the Cherokee Indians in North Carolina from May twenty-third, eighteen hundred and sixty, to May twenty-third, eighteen hundred and sixty-four, nineteen thousand three hundred and fifty-two dollars and thirty-six cents. Interest.

POSTAL SERVICE.—For the postal service of the Confederate States, to be paid out of any money in the Treasury; being the revenues arising from postages, for the fiscal year ending the thirtieth of June, eighteen hundred and sixty-four: Postal service:

For transportation of the mails, two million one hundred and fifty-seven thousand eight hundred and forty-six dollars and forty-three cents. Transportation of mails.

For compensation of postmasters, eight hundred and sixty-two thousand eight hundred and seventy-three dollars and fifty-seven cents. Postmasters.

For compensation of post-office clerks, one hundred and sixteen thousand three hundred and fifty-two dollars and sixty-six cents. P. Office clerks.

For ship, steam-boat and way letters, seven hundred and seventy-one dollars and forty-one cents. Ship, steamboat and way letters.

For advertising, twelve thousand nine hundred and fifteen dollars and sixty-two cents. Advertising.

For mail bags, seven thousand three hundred and nine dollars and eighty-five cents. Mail bags.

For office furniture, one thousand four hundred and sixty dollars. Office furniture.

For blanks and printing, seventy-four thousand and forty-seven dollars and seventy-six cents. Blanks and printing.

For wrapping paper, twenty-nine thousand three hundred and thirty-eight dollars and eighteen cents. Wrapping paper.

Mail-locks, keys and stamps.	For mail locks, keys and stamps, seven hundred and fifty-six dollars and seventy-five cents.
Mail depredations and special agents.	For mail depredations and special agents, twenty-six thousand and sixty-eight dollars and thirty-one cents.
Miscellaneous payments.	For miscellaneous payments, twenty thousand five hundred and thirty-nine dollars and sixty-nine cents.
Postage stamps.	For postage stamps, twenty-seven thousand five hundred and seventy-two dollars and seventy-eight cents.
Loss of slaves impressed by the Government.	For loss of slaves which have been impressed by Confederate authorities, or under State laws for the use of the Confederate Government, and while engaged in laboring on the public defences, have escaped to the enemy, or died, or contracted diseases which have, after their discharge, resulted fatally, three millions one hundred and eight thousand dollars.

APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. LIV.—*A bill to repeal an act to organize bands of partisan rangers, approved April twenty-first, eighteen hundred and sixty-two, and for other purposes.*

Act of April 21, 1862, ch. 63, ante, p. 48, organizing bands of partisan rangers, repealed. *The Congress of the Confederate States of America do enact, That the act of Congress aforesaid be, and the same is hereby, repealed: Provided, That organizations of partisan rangers acting as regular cavalry at the passage of this act, shall be continued in their present organization: Provided, They shall hereafter be considered as regular cavalry and not as partisan rangers.*

Partisan rangers acting as regular cavalry, continued in service as regular cavalry. SEC. 2. That all the bands of partisan rangers organized under the said act, may, as the interests of the service allow, be united with other organizations, or be organized into battalions and regiments, with the view of bringing them under the general conditions of the provisional army as to discipline, control and movements under such regulations as the Secretary of War may prescribe.

Partisan rangers organized under the above act, may be re-organized and brought under the general conditions of provisional army. SEC. 3. The Secretary of War shall be authorized, if he deems proper, for a time, or permanently, to except from the operation of this act such companies as are serving within the lines of the enemy, and under such conditions as he may prescribe.

Part of War may except from the operation of this act, companies serving within the lines of the enemy. APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. LV.—*An Act to authorize the organization of auxiliary bureaus of the War Department, west of the Mississippi river.*

Organization of auxiliary bureaus of War Dep't west of the Miss. river. *The Congress of the Confederate States of America do enact, That under the direction of the President, such bureaus or agencies of the War Department may be organized west of the Mississippi river as the public service may require, which shall be auxiliary to the similar bureaus of said Department established by law, and shall perform such duties as may be directed by instructions from the Secretary of War, or the general commanding in the trans-Mississippi department, acting under the authority of the War Department.*

Duties. SEC. 2. Such staff officers and clerks may be assigned to duty, or appointed by the President in these bureaus, as may be necessary for the service; and under authority from the President, the general commanding in the trans-Mississippi department may assign such officers to duty, or make appointments therein, subject to the approval of the President:

Staff officers and clerks may be assigned to duty in said bureaus.

Provided, That no clerk employed under this act shall be allowed a salary exceeding two thousand dollars per annum, or be liable to military duty. Salary of clerks. Not to be liable to military duty.

APPROVED February 17, 1864.

CHAP. LVI.—An Act to provide an Invalid Corps.

Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That all officers, non-commissioned officers, musicians, privates and seamen, who have or who shall become disabled by wounds, or other injuries received, or disease contracted in the service of the Confederate States, and in the line of duty, shall be retired or discharged from their respective positions as hereinafter provided. But the rank, pay and emoluments of such officers, and the pay and emoluments of such non-commissioned officers, musicians, privates and seamen, shall continue to the end of the war, or as long as they shall continue so retired or discharged. Disabled officers, non-commissioned officers, musicians, privates and seamen, to be retired from or discharged from their position. Rank and pay to continue to the end of the war.

SEC. 2. That all persons claiming the benefits of this act, shall present themselves for examination, to one of the medical examining boards now established by law. Upon the certificate of such board that such permanent disability exists, such persons shall be retired or discharged as aforesaid. Examination before medical examining board. Certificate of board of disability required.

SEC. 3. That all persons retired or discharged as aforesaid, shall periodically, and at least once in six months, present themselves to one of said boards for further examination, under regulations to be prescribed by the Secretary of War, the result of which examination shall be reported by such board to the said Secretary. And if any such person shall fail so to report himself to such board, whenever he shall be required so to do, he shall be dropped from said retired or discharged list, and become liable to conscription, under the terms of the law, unless such failure shall be caused by physical disability. Persons retired or discharged to present themselves periodically, for further examination. Board to report result to Secretary of War. On failure to report to board, party liable to conscription.

SEC. 4. That the Secretary of War may assign such officers, and order the detail of such non-commissioned officers, musicians, privates and seamen, for such duty as they shall be qualified to perform. If any such non-commissioned officers, musicians, privates and seamen, shall be relieved from disability, they shall be restored to duty in their respective commands. What duty may be required of persons retired or discharged. When relieved from disability, restored to duty in their command.

SEC. 5. That the Secretary of War shall make all needful rules and regulations for the action of the medical boards as aforesaid. Sec'y of War to make rules for the medical board.

SEC. 6. That vacancies caused by the retirement of officers under this act, shall be filled as in case of the death or resignation of such officers. Vacancies caused by retirement of officers, how filled.

SEC. 7. This act shall be in force from its passage.

APPROVED February 17, 1864.

force.

CHAP. LVII.—An Act to authorize the payment of mileage and salary to members elect of the Second Congress of the Confederate States.

Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That until the first meeting of the Second Congress of the Confederate States, the members elect of the Senate and House of Representatives, shall be paid their mileage and rateable monthly pay, by the Treasurer, in the manner provided by the act entitled "An act to amend an act entitled 'An act to regulate the compensation of members of Congress;'" also to amend an act entitled "An act regulating the mode of paying members Payment of mileage and salary to members elect of Second Congress.

1862, April 16, of Congress," approved April sixteenth, eighteen hundred and sixty-two, ch. 30, ante. p. 29. upon the presentation by such Senator or Representative, of the evidence of his election, to the Treasurer.

APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. LVIII.—*An Act to authorize the promotion of officers, non-commissioned officers and privates for distinguished skill or valor.*

Promotion of officers, non-commissioned officers and privates, for distinguished skill or valor. *The Congress of the Confederate States of America do enact, That the President is hereby authorized upon the recommendation of the general commanding a department or a separate army in the field, to fill any vacancy in the commissioned officers of a regiment or battalion, by the promotion to the same, by and with the advice and consent of the Senate, of any officer, non-commissioned [officer] or private who may have distinguished himself by exhibiting peculiar valor or skill on the battle-field: Provided, That the officer, non-commissioned officer or private so recommended and nominated for promotion, shall belong to the regiment or battalion in which the vacancy may have occurred.*

Proviso.

That the officer, non-commissioned officer or private so recommended and nominated for promotion, shall belong to the regiment or battalion in which the vacancy may have occurred.

Acts repealed.

SEC. 2. All acts and parts of acts in conflict with the above provisions are hereby repealed.

APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. LIX.—*An Act to amend the act entitled "An act to provide and organize engineer troops to serve during the war," approved twentieth March, eighteen hundred and sixty-three.*

Two quartermasters sergeants allowed each regiment of engineer troops. *The Congress of the Confederate States of America do enact, That the above recited act be so amended that there shall be allowed to each regiment of engineer troops, two quartermaster sergeants.*

APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. LX.—*An Act to amend the Acts of April first, eighteen hundred and sixty-two, and September twenty-third, eighteen hundred and sixty-two.*

Acts of 1862 April 21, and Sept. 23, amended. *The Congress of the Confederate States of America do enact, That the acts approved twenty-first April, eighteen hundred and sixty-two, and twenty-third September, eighteen hundred and sixty-two, regulating the increase and rank of the corps of engineers of the provisional army, be*

President authorized to appoint an additional number of officers in the engineer corps. *amended to read as follows: "That the President be, and he is hereby authorized to appoint, with the advice and consent of the Senate, an additional number of officers in the engineer corps, of the provisional army: Provided, That the whole corps shall not exceed one hundred and twenty, and that the number of officers in each grade, be limited to three colonels, four lieutenant colonels, eight majors, forty-five captains, thirty-five first lieutenants, and twenty-five second lieutenants."*

Appointment of military store-keepers. Pay and allowances. Bond. Proviso. *SEC. 2. There may be appointed six military store-keepers, with the pay and allowances of captain of infantry, who shall give such bond for the faithful performance of their duty as may be prescribed by the Secretary of War: Provided, That the said store-keepers shall be appointed from persons who are disqualified for active service by reason of wounds*

received in the military service, or disease contracted whilst in the army, or from persons over forty-five years of age.

APPROVED, February 17, 1864.

CHAP. LXI.—An Act to attach the county of Noxubee, in the State of Mississippi, to the southern judicial division of said State.

Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That the county of Noxubee, in the State of Mississippi, which has heretofore belonged to the northern judicial division of said State, shall, from the passage of this act, be attached to the southern division thereof.

County of Noxubee, Miss., attached to southern judicial division of said State.

APPROVED February 17, 1864.

CHAP. LXII.—An Act to be entitled "An Act in relation to the qualification of State Collectors."

Feb 17, 1864.

The Congress of the Confederate States of America do enact, That the provisions of section thirty-nine of An act entitled "An Act for the assessment and collection of taxes," approved May first, eighteen hundred and sixty-three, shall not be construed to apply to the office of State Collector.

The 39^d of the act of May 1, (see ante p. 152) stating who are eligible to office under the "act for the assessment and collection of taxes," not to apply to State Collectors.

APPROVED, February 17, 1864.

CHAP. LXIII.—An Act to reduce the currency and to authorize a new issue of notes and bonds.

Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That the holders of all treasury notes above the denomination of five dollars, not bearing interest, shall be allowed until the first day of April, eighteen hundred and sixty-four, east of the Mississippi river, and until the first day of July, eighteen hundred and sixty-four, west of the Mississippi river, to fund the same; and until the periods and at the places stated, the holders of all such treasury notes shall be allowed to fund the same in registered bonds, payable twenty years after their date, bearing interest at the rate of four per cent. per annum, payable on the first day of January and July of each year.

Holders of treasury notes above denomination of \$5, not bearing interest, allowed to fund the same in registered four per cent. bonds.

Sec. 2. The Secretary of the Treasury is hereby authorized to issue the bonds required for the funding provided for in the preceding section, and until the bonds can be prepared, he may issue certificates to answer the purpose. Such bonds and certificates shall be receivable, without interest, in payment of all Government dues payable in the year eighteen hundred and sixty-four, except export and import duties.

Issue of bonds. Certificates may be issued till the bonds can be prepared.

Sec. 3. That all treasury notes of the denomination of one hundred dollars, not bearing interest, which shall not be presented for funding under the provisions of the first section of this act, shall, from and after the first day of April, eighteen hundred and sixty-four, east of the Mississippi river, and the first day of July, eighteen hundred and sixty-four, west of the Mississippi river, cease to be receivable in the payment of public dues, and said notes, if not so presented at that time, shall, in addition to the tax of thirty-three and one-third cents, imposed in the fourth section of this act, be subject to a tax of ten per cent. per month until so presented, which taxes shall attach to said notes wherever circulated, and shall be

Bonds and certificates receivable in payment of public dues.

Treasury notes of the denomination of \$100, not bearing interest, and not funded under §1, cease to be receivable in payment of public dues.

Tax on said notes.

Not exchangeable for the new issue of treasury notes.

Tax of $33\frac{1}{3}$ per cent. on all treasury notes not funded or used in payment of taxes.

How collected.

When they cease to be fundable.

Substitution and exchange of new treasury notes for the same; at what rate.

Notes of \$100 not entitled to the privilege of exchange.

No treasury notes fundable after Jan. 1, 1865.

Tax of 100 per cent. on all notes outstanding at that date.

After 1st April, 1864, all authority heretofore given to issue treasury notes, revoked.

Secretary of the Treasury authorized to issue new treasury notes after April 1, 1864.

The new notes may be issued in exchange for the old notes; at what rate.

Holders of certain notes may convert the same into call certificates.

Issue of six per cent bonds authorized to an amount not exceeding \$500,000,000.

Principal and interest exempt from taxation.

deducted from the face of said notes whenever presented for payment or for funding, and said notes shall not be exchangeable for the new issue of treasury notes provided for in this act.

SEC. 4. That on all said treasury notes not funded or used in payment of taxes at the dates and places prescribed in the first section of this act, there shall be levied at said dates and places a tax of thirty-three and one-third cents for every dollar promised on the face of said notes. Said tax shall attach to said notes wherever circulated, and shall be collected by deducting the same at the Treasury, its depositories, and by the tax collectors, and by all Government officers receiving the same, whenever presented for payment, or for funding, or in payment of Government dues, or for postage, or in exchange for new notes as hereinafter provided; and said treasury notes shall be fundable in bonds as provided in the first section of this act until the first day of January, eighteen hundred and sixty-five, at the rate of sixty-six and two-third cents on the dollar. And it shall be the duty of the

Secretary of the Treasury at any time between the first of April, east, and the first July, eighteen hundred and sixty-four, west of the Mississippi river, and the first of January, eighteen hundred and sixty-five, to substitute and exchange new treasury notes for the same, at the rate of sixty-six and two-third cents on the dollar: *Provided*, That notes of the denomination of one hundred

dollars, shall not be entitled to the privilege of said exchange: *Provided further*, That the right to fund any of said treasury notes after the first day of January, eighteen hundred and sixty-five, is hereby taken away: *And provided further*, That upon all such treasury notes which may remain outstanding on the first day of January, eighteen hundred and sixty-five, and which may not be exchanged for new treasury notes as herein provided, a tax of one hundred per cent. is hereby imposed.

SEC. 5. That after the first day of April next, all authority heretofore given to the Secretary of the Treasury to issue treasury notes shall be, and the same is hereby, revoked: *Provided*, The Secretary of the Treasury may, after that time, issue new treasury notes in such form as he may prescribe, payable two years after the ratification of a treaty of peace with the United States, said new issues to be receivable in payment of all public dues except export and import duties, and to be issued in exchange for old notes, at the rate of two dollars of the new for three dollars of the old issues, whether said old notes be surrendered for exchange by the holders thereof, or be received into the treasury under the provisions of this act; and the holders of the new notes or of the old notes, except those of the denomination of one hundred dollars, after they are reduced to sixty-six and two-third cents on the dollar, by the tax aforesaid, may convert the same into call certificates, bearing interest at the rate of four per cent. per annum, and payable two years after the ratification of a treaty of peace with the United States, unless sooner converted into new notes.

SEC. 6. That to pay the expenses of the Government not otherwise provided for, the Secretary of the Treasury is hereby authorized to issue six per cent. bonds to an amount not exceeding five hundred millions of dollars, the principal and interest whereof shall be free from taxation, and for the payment of the interest thereon the entire nett receipts of any export duty hereafter laid on the value of all cotton, tobacco, and naval stores, which shall

be exported from the Confederate States, and the nett proceeds of the import duties now laid, or so much thereof as may be necessary to pay annually the interest, are hereby specially pledged: *Provided*, That the duties now laid upon imports and hereby pledged, shall hereafter be paid in specie, or in sterling exchange, or in the coupons of said bonds.

Duties pledged for the payment of the interest.

Proviso.

SEC. 7. That the Secretary of the Treasury is hereby authorized, from time to time, as the wants of the Treasury may require it, to sell or hypothecate for treasury notes said bonds, or any part thereof, upon the best terms he can, so as to meet appropriations by Congress, and at the same time reduce and restrict the amount of the circulation in treasury notes, within reasonable and safe limits.

Sale or hypothecation of bonds for treasury notes.

SEC. 8. The bonds authorized by the sixth section of this act may be either registered or coupon bonds, as the parties taking them may elect, and they may be exchanged for each other under such regulations as the Secretary of the Treasury may prescribe. They shall be for one hundred dollars, or some multiple of one hundred dollars, and shall, together with the coupons thereto attached, be in such form and of such authentication as the Secretary of the Treasury may prescribe. The interest shall be payable half yearly on the first January and July in each year—the principal shall be payable not less than thirty years from their date.

Bonds may be either registered or coupon bonds, and be exchanged for each other.

To be for \$100. or some multiple thereof

Form and authentication.

Principal and interest, when payable.

SEC. 9. All call certificates shall be fundable, and shall be taxed in all respects, as is provided for the treasury notes, into which they are convertible. If not converted before the time fixed for taxing the treasury notes, such certificates shall, from that time, bear interest upon only sixty-six and two-third cents for every dollar promised upon their face, and shall be redeemable only in new treasury notes at that rate, but after the passage of this act, no call certificates shall be issued until after the first day of April, eighteen hundred and sixty-four.

Call certificates made fundable, and taxed as the treasury notes into which they are convertible.

No call certificates to be issued till after April 1, 1864.

SEC. 10. That if any bank of deposit shall give its depositors the bonds authorized by the first section of this act in exchange for their deposits, and specify the same on the bonds by some distinctive mark or token, to be agreed upon with the Secretary of the Treasury, then the said depositor shall be entitled to receive the amount of said bonds in treasury notes bearing no interest and outstanding at the passage of this act: *Provided*, The said bonds are presented before the privilege of funding said notes at par shall cease, as herein prescribed.

Banks of deposit may give their depositors bonds authorized by §1, in exchange for their deposits.

Depositors may receive amount of said bonds in treasury notes.

Proviso.

SEC. 11. That all treasury notes heretofore issued, of the denomination of five dollars, shall continue to be receivable in payment of public dues, as provided by law, and fundable at par under the provisions of this act, until the first of July, eighteen hundred and sixty-four, east, and until the first of October, eighteen hundred and sixty-four, west of the Mississippi river, but after that time they shall be subject to a tax of thirty-three and one-third cents on every dollar promised on the face thereof, said tax to attach to said notes wherever circulated, and said notes to be fundable and exchangeable for new treasury notes, as herein provided, subject to the deduction of said tax.

Notes of the denomination of \$5 receivable in payment of public dues and fundable at par, until July 1, 1864, east, and Oct. 1, 1864, west of the Mississippi river.

Tax of 33 1/3 per cent. on said notes after that time.

Fundable and exchangeable for new treasury notes.

States holding treasury notes allowed until Janu-

SEC. 12. That any State holding treasury notes, received before the times herein fixed for taxing said notes, shall be allowed until the first day of January, eighteen hundred and sixty-five, to fund bonds of the Confederate States, payable

ry 1, 1865, to fund the same in six per cent. bonds. But all treasury notes received by any State after the time fixed for taxing the same, as aforesaid, shall be held to have been received diminished by the amount of said tax. The discrimination between the notes subject to the tax and those not so subject, shall be left to the good faith of each State, and the certificate of the Governor thereof shall in each case be conclusive.

What notes, held to have been received diminished by the amount of tax.

Certificate of the Governor conclusive.

Treasury notes bearing interest at \$7.30 on the hundred dollars, considered bonds.

SEC. 13. That treasury notes heretofore issued, bearing interest at the rate of seven dollars and thirty cents on the hundred dollars per annum, shall no longer be received in payment of public dues, but shall be deemed and considered bonds of the Confederate States, payable two years after a ratification of a treaty of peace with the United States, bearing the rate of interest specified on their face, payable on the first of January in each and every year.

Secretary of the Treasury may pay the demands of certain public creditors in a certificate of indebtedness, bearing 6 per cent. interest.

SEC. 14. That the Secretary of the Treasury be, and he is hereby authorized, in case the exigencies of the Government should require it, to pay the demand of any public creditor whose debt may be contracted after the passage of this act, willing to receive the same, in a certificate of indebtedness to be issued by said Secretary in such form as he may deem proper, payable two years after a ratification of a treaty of peace with the United States, bearing interest at the rate of six per cent. per annum, payable semi-annually, and transferable only by special endorsement under regulations to be prescribed by the Secretary of the Treasury; and said certificates shall be exempt from taxation in principal and interest.

Transfer of certificates.

Certificates exempt from taxation.

Increase of depositories.

Banks of the States may be employed.

SEC. 15. The Secretary of the Treasury is authorized to increase the number of depositories, so as to meet the requirements of this act, and with that view to employ such of the banks of the several States as he may deem expedient.

Advertising of this act in the newspapers.

SEC. 16. The Secretary of the Treasury shall forthwith advertise this act in such newspapers published in the several States and by such other means, as shall secure immediate publicity, and

Secretaries of War and Navy to publish it in general orders.

the Secretary of War and the Secretary of the Navy shall, each, cause it to be published in general orders for the information of the army and navy.

The 42d § of the act of May 1, 1863, (see ante p. 153, § 42,) repealed.

SEC. 17. The forty-second section of the act for the assessment and collection of taxes, approved May first, eighteen hundred and sixty-three, is hereby repealed.

Secretary of the Treasury to issue to the holders of call certificates deemed to be bonds, bonds therefor under this act.

SEC. 18. The Secretary of the Treasury is hereby authorized and required, upon the application of the holder of any call certificate—which by the first section of the act “to provide for the funding and further issue of treasury notes,” approved March twenty-third, eighteen hundred and sixty-three, was required to be thereafter deemed to be a bond—to issue to such holder a bond therefor, upon the terms provided by said act.

APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. LXIV.—*An Act to levy additional taxes for the common defence and support of the Government.*

Additional taxes levied.

The Congress of the Confederate States of America do enact, That, in addition to the taxes levied by the “act to lay taxes for the common defence, and to carry on the Government of the Con-

"Confederate States," approved twenty-fourth of April, eighteen hundred and sixty-three, there shall be levied from the passage of this act, on the subjects of taxation hereafter mentioned, and collected from every person, co-partnership, association or corporation, liable therefor, taxes as follows, to-wit:

I. Upon the value of property, real, personal and mixed, of every kind and description, not hereinafter exempted or taxed at a different rate, five per cent.: *Provided*, That from this tax on the value of property, employed in agriculture, shall be deducted the value of the tax in kind derived therefrom, as assessed under the law imposing it, and delivered to the Government: *Provided*, That no credit shall be allowed beyond five per cent.

On property, real, personal and mixed, 5 per cent.

II. On the value of gold and silver wares and plate, jewels, jewelry and watches, ten per cent.

On gold and silver wares, &c., 10 per cent.

III. The value of property taxed under this section shall be assessed on the basis of the market value of the same, or similar property, in the neighborhood where assessed in the year eighteen hundred and sixty, except in cases where lands, slaves, cotton or tobacco have been purchased since the first day of January, eighteen hundred and sixty-two, in which case the said land, slaves, cotton and tobacco, so purchased, shall be assessed at the price actually paid for the same by the owner.

On what basis tax to be assessed under this section.

Sec. 2. On the value of all shares or interests held in any bank, banking company or association, canal, navigation, importing and exporting, insurance, manufacturing, telegraph, express, railroad and dry dock companies, and all other joint stock companies of every kind, whether incorporated or not, five per cent. The value of property taxed under this section shall be assessed upon the basis of the market value of said property in the neighborhood where assessed, in such currency as may be in general use there, in the purchase and sale of such property, at the time of assessment.

On shares or interests in any joint stock company, 5 per cent.

On what basis tax to be assessed under this section.

Sec. 3. I. Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, whether held by bank or other corporations or individuals, five per cent.; and upon all moneys held abroad, or upon the amount of all bills of exchange, drawn therefor on foreign countries, a tax of five per cent.; such tax upon money abroad to be assessed and collected according to the value thereof at the place where the tax is paid.

On gold and silver coin, gold dust, &c., 5 per cent.

On moneys held abroad, &c., 5 per cent.

II. Upon the amount of all solvent credits, and of all bank bills, and all other paper issued as currency, exclusive of non-interest bearing Confederate treasury notes, and not employed in a registered business, the income derived from which is taxed, five per cent.

On solvent credits, and paper issued as currency, 5 per cent.

Sec. 4. Upon profits made in trade and business, as follows:

I. On all profits made by buying and selling spirituous liquors, flour, wheat, corn, rice, sugar, molasses or syrup, salt, bacon, pork, hogs, beef or beef cattle, sheep, oats, hay, fodder, raw hides, leather, horses, mules, boots, shoes, cotton yarns, wool, woollen, cotton or mixed cloths, hats, wagons, harness, coal, iron, steel or nails, at any time between the first of January, eighteen hundred and sixty-three, and the first of January, eighteen hundred and sixty-five, ten per cent., in addition to the tax on such profits as income under the "act to lay taxes for the common defence, and carry on the Government of the Confederate States," approved April 24th, 1863.

On profits on liquors, flour, wheat, corn, &c., 10 per cent.

II. On all profits made by buying and selling money, gold silver, foreign exchange, stocks, notes, debts, credits, or obligations of any kind, and any merchandise, property or effects of any

On profits on money, gold, silver, foreign exchange, &c., 10 per cent.

kind, not enumerated in the preceding paragraph, between the times named therein, ten per cent., in addition to the tax on such profits as income, under the act aforesaid.

On profits exceeding 25 per cent. made by any joint stock company, 25 per cent.

III. On the amount of profits exceeding twenty-five per cent., made during either of the years eighteen hundred and sixty-three and eighteen hundred and sixty-four, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, twenty-five per cent. on such excess.

Exemptions from taxation, to-wit:

SEC. 5. The following exemptions from taxation under this act shall be allowed, to wit:

Property of heads of families, &c.

I. Property of each head of a family to the value of five hundred dollars; and for each minor child of the family to the further value of one hundred dollars; and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further value of five hundred dollars.

Property of the widow of any officer, soldier, sailor, &c.

II. Property of the widow of any officer, soldier, sailor or marine, who may have died or been killed in the military or naval service, or where there is no widow, then of the family, being minor children, to the value of one thousand dollars.

Property of officers, soldiers, sailors or marines.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, or of such as have been disabled in such service, to the value of one thousand dollars: *Provided*, That the above exemptions shall not apply to any person, whose property, exclusive of household furniture, shall be assessed at a value exceeding one thousand dollars.

Proviso.

Taxes reduced on property injured or destroyed by the enemy, or of which the owner has been deprived or the use.

IV. That where property has been injured or destroyed by the enemy, or the owner thereof has been temporarily deprived of the use or occupancy thereof, or of the means of cultivating the same, by reason of the presence or proximity of the enemy, the assessment on such property may be reduced, in proportion to the damage sustained by the owner, or the tax assessed thereon may be reduced in the same ratio by the district collector, on satisfactory evidence submitted to him by the owner or assessor.

When taxes for the year 1864 to be assessed.

SEC. 6. That the taxes of property, laid for the year eighteen hundred and sixty-four, shall be assessed as on the day of the passage of this act, and be due and collected on the first day of June next, or as soon after as practicable, allowing an extension of ninety days west of the Mississippi river. The additional taxes on incomes or profits for the year eighteen hundred and sixty-three, levied by this act, shall be assessed and collected forthwith; and the taxes on incomes or profits for the year eighteen hundred and sixty-four shall be assessed and collected according to the provisions of the tax and assessment acts of eighteen hundred and sixty-three.

When due and collected.

Taxes on incomes or profits for the year 1863 and 1864; when to be assessed and collected.

Certain provisions of the tax act of April 24, 1863, (*ante*, p. 115,) suspended for the year 1864.

SEC. 7. So much of the tax act of the twenty-fourth day of April, eighteen hundred and sixty-three, as levies a tax on incomes derived from property or effects, on the amount or value of which a tax is levied by this act, and also the first section of said act, are suspended for the year eighteen hundred and sixty-four; and no estimated rent, hire, or interest on property or credits herein taxed *ad valorem*, shall be assessed or taxed as incomes under the tax act of eighteen hundred and sixty-three.

What not to be assessed or taxed as incomes under the act of 1863.

Tax on bonds of the U. S. not to exceed the interest.

SEC. 8. That the tax imposed by this act on bonds of the Confederate States heretofore issued, shall in no case exceed the inter-

est on the same, and such bonds when held by or for minors or lunatics, shall be exempt from the tax in all cases where the interest on the same shall not exceed one thousand dollars.

What bonds held by, or for minors or lunatics, exempt from tax.

APPROVED February 17, 1864.

CHAP. LXV.—An Act to organize forces to serve during the war.

Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That from and after the passage of this act, all white men, residents of the Confederate States, between the ages of seventeen and fifty, shall be in the military service of the Confederate States for the war.

All white men between the ages of 17 and 59 put in the military service.

SEC. 2. That all the persons aforesaid, between the ages of eighteen and forty-five, now in service, shall be retained, during the present war with the United States, in the same regiments, battalions and companies to which they belong at the passage of this act, with the same organization and officers, unless regularly transferred or discharged, in accordance with the laws and regulations for the government of the army: *Provided*, That companies from one State, organized against their consent, expressed at the time, with regiments or battalions from another State, shall have the privilege of being transferred to organizations of troops in the same arm of the service from the States in which said companies were raised, and the soldiers from one State in companies from another State shall be allowed, if they desire it, a transfer to organizations from their own State in the same arm of the service.

Persons between the ages of 18 and 45, now in service, retained during the war, in the regiments, &c., to which they belong.

When companies and troops from one State in companies, regiments, &c., from another State, may be transferred to organizations from their own State.

SEC. 3. That, at the expiration of six months from the first day of April next, a bounty of one hundred dollars, in a six per cent. Government bond, which the Secretary of the Treasury is hereby authorized to issue, shall be paid to every non-commissioned officer, musician and private who shall then be in the service, or, in the event of his death previous to the period of such payment, then to the person or persons who would be entitled by law to receive the arrearages of his pay; but no one shall be entitled to the bounty herein provided who shall, at any time during the period of six months next after the said first day of April, be absent from his command without leave.

Bounty to non-commissioned officers, musicians and privates.

SEC. 4. That no person shall be relieved from the operation of this act by reason of having been heretofore discharged from the army, where no disability now exists, nor shall those who have furnished substitutes be any longer exempted by reason thereof: *Provided*, That no person heretofore exempted on account of religious opinions, and who has paid the tax levied to relieve him from service, shall be required to render military service under this act.

Persons discharged from the army, where no disability now exists, and those who have furnished substitutes, no longer exempted.

SEC. 5. That all white male residents of the Confederate States between the ages of seventeen and eighteen and forty-five and fifty years shall enroll themselves, at such times and places, and under such regulations as the President may prescribe, the time allowed not being less than thirty days for those east, and sixty days for those west of the Mississippi river; and any person who shall fail so to enroll himself, without a reasonable excuse therefor, to be judged of by the President, shall be placed in service in the field for the war, in the same manner as though he were between the ages of eighteen and forty-five: *Provided*, That the persons mentioned in this section shall constitute a reserve for State defence and detail duty, and shall not be required to perform service out of the State in which they reside.

Exemption on account of religious opinions.

Enrollment of persons between the ages of 17 and 18 and 45 and 50.

Person failing to enroll himself, placed in service for the war.

Such persons shall constitute a reserve for State defence and detail duty.

SEC. 6. That all persons required by the fifth section of this act

May form themselves into voluntary organizations of companies, &c., and elect their own officers.

Tender of their services, as volunteers, to the President.

May be accepted as minute men, for service in the State

Those who do not volunteer and organize, to assemble at places of rendezvous and be formed into companies, &c., and elect their officers.

Pay and allowances of troops for State defence.

Persons failing to attend at the place of rendezvous liable to be placed in service for the war.

Duties of provost and hospital guards and clerks, &c., to be performed by persons between the ages of 18 and 45 unable to perform active service.

When bodies of troops or individuals, enrolled under the fifth section, may be detailed for such duties.

Proviso.

President may detail artisans, mechanics or persons of scientific skill.

Quartermasters, commissaries, and certain other officers, not to employ or retain in employment any person in violation of eighth section.

Penalty.

Duty of department or district commander to relieve such officer from duty and have him tried.

to enroll themselves may, within thirty days after the passage hereof, east of the Mississippi river, and within sixty days if west of said river, form themselves into voluntary organizations of companies, battalions or regiments, and elect their own officers—said organizations to conform to the existing law; and having so organized, to tender their services as volunteers during the war, to the President; and if such organization shall furnish proper muster rolls, as now required, and deposit a copy thereof with the enrolling officer of their district (which shall be equivalent to enrollment,) they may be accepted as minute men for service in such State; but in no event to be taken out of it. Those who do not so volunteer and organize shall enroll themselves as before provided, and may, by the President, be required to assemble at places of rendezvous, and be formed into companies, battalions and regiments, under regulations to be prescribed by him, and shall have the right to elect their company and regimental officers; and all troops organized under this act for State defence shall be entitled, while in actual service, to the same pay and allowances as troops now in the field.

SEC. 7. That any person who shall fail to attend at the place of rendezvous, as required by the authority of the President, without a sufficient excuse, to be judged of by him, shall be liable to be placed in service in the field for the war, as if he were between the ages of eighteen and forty-five years.

SEC. 8. That hereafter the duties of provost and hospital guards and clerks, of clerks, guards, agents, employees, or laborers in the Commissary's and Quartermaster's Departments, in the Ordnance Department, and clerks and employees of navy agents, as also in the execution of the enrollment acts, and all similar duties, shall be performed by persons who are within the ages of eighteen and forty-five years, and who, by the report of a board of army surgeons, shall be reported as unable to perform active service in the field, but capable of performing some of the above-named duties, specifying which; and when those persons shall have been assigned to those duties as far as practicable, the President shall detail or assign to their performance such bodies of troops or individuals, required to be enrolled under the fifth section of this act as may be needed for the discharge of such duties: *Provided*, That persons between the ages of seventeen and eighteen shall not be assigned to these duties: *Provided, further*, That nothing contained in this act shall be so construed as to prevent the President from detailing artisans, mechanics, or persons of scientific skill to perform indispensable duties in the departments or bureaus herein mentioned.

SEC. 9. That any quartermaster or assistant quartermaster, commissary or assistant commissary, (other than those serving with regiments and brigades in the field,) or officer in the ordnance bureau, or navy agent, or provost marshal, or officer in the conscript service, who shall hereafter employ or retain in his employment any person in any of their said departments or bureaus, or in any of the duties mentioned in the eighth section of this act, in violation of the provisions hereof, shall, on conviction thereof, by a court martial or military court, be cashiered; and it shall be the duty of any department or district commander, upon proof by the oath of any credible person, that any such officer has violated this provision, immediately to relieve such officer from duty; and said commander shall take prompt measures to have

him tried for such offence, and any commander as aforesaid failing to perform the duties enjoined by this section, shall, upon being duly convicted thereof, be dismissed from the service. Penalty for failure.

SEC. 10. That all laws granting exemptions from military service be, and the same are hereby repealed, and hereafter none shall be exempted except the following: Former exemption laws repealed.

I. All who shall be held unfit for military service, under rules to be prescribed by the Secretary of War. Who exempted from service.
Those unfit for military service.

II. The Vice President of the Confederate States; the members and officers of Congress and of the several State Legislatures, and such other Confederate and State officers as the President or the Governors of the respective States may certify to be necessary for the proper administration of the Confederate or State Governments, as the case may be. Vice-President, members and officers of Congress and of the State Legislatures and certain other Confederate and State officers.

III. Every minister of religion authorized to preach according to the rules of his church, and who, at the passage of this act, shall be regularly employed in the discharge of his ministerial duties; superintendents and physicians of asylums for the deaf, dumb and blind and of the insane; one editor for each newspaper being published at the time of the passage of this act, and such employees as said editor may certify on oath to be indispensable to the publication of such newspaper; the public printer of the Confederate and State Governments, and such journeymen printers as the said public printer shall certify on oath to be indispensable to perform the public printing; one skilled apothecary in each apothecary store, who was doing business as such apothecary on the tenth day of October, eighteen hundred and sixty-two, and has continued said business, without intermission, since that period; all physicians over the age of thirty years who now are, and for the last seven years have been, in the actual and regular practice of their profession, but the term physician shall not include dentists; all presidents and teachers of colleges, theological seminaries, academies, and schools, who have been regularly engaged as such for two years next before the passage of this act: *Provided*, That the benefit of this exemption shall extend to those teachers only whose schools are composed of twenty students or more; all superintendents of public hospitals established by law before the passage of this act, and such physicians and nurses therein as such superintendent shall certify on oath to be indispensable to the proper and efficient management thereof. Ministers of religion.
Superintendents and physicians of asylums.
Editors of newspapers and their employees.
Public Printer and journeymen printers.
Apothecaries.
Physicians.
Presidents and teachers of colleges, schools, &c.
Proviso.
Sup'ts of hospitals, physicians and nurses.

IV. There shall be exempt one person as overseer or agriculturalist on each farm or plantation upon which there are now, and were, upon the first day of January last, fifteen able-bodied field hands, between the ages of sixteen and fifty, upon the following conditions: 1. This exemption shall only be granted in cases in which there is no white male adult on the farm or plantation not liable to military service, nor unless the person claiming the exemption was, on the first day of January, eighteen hundred and sixty-four, either the owner and manager, or overseer of said plantation; but in no case shall more than one person be exempted for one farm or plantation. 2. Such person shall first execute a bond, payable to the Confederate States of America, in such form, and with such security, and in such penalty, as the Secretary of War may prescribe, conditioned that he will deliver to the Government, at some railroad depot, or such other place or places as may be designated by the Secretary of War, within Overseers and agriculturalists.
Conditions.
Bond required.
Penalty and condition.

twelve months then next ensuing, one hundred pounds of bacon, or, at the election of the Government, its equivalent in pork, and one hundred pounds of net beef, (said beef to be delivered on foot,) for each able-bodied slave on the farm or plantation within the above said ages, whether said slaves be worked in the field or not, which said bacon or pork and beef shall be paid for by the Government at the prices fixed by the commissioners of the State under the impressment act: *Provided*, That when the person thus exempted shall produce satisfactory evidence that it has been impossible for him, by the exercise of proper diligence, to furnish the amount of meat thus contracted for, and leave an adequate supply for the subsistence of those living on the said farm or plantation, the Secretary of War shall direct a commutation of the same, to the extent of two-thirds thereof, in grain or other provisions, to be delivered by such person as aforesaid at equivalent rates. 3. Such person shall further bind himself to sell the marketable surplus of provisions and grain now on hand, and which he may raise from year to year, while his exemption continues, to the Government or to the families of soldiers, at prices fixed by the commissioners of the State under the impressment act: *Provided*, That any person, exempted as aforesaid, shall be entitled to a credit of twenty-five per cent. on any amount of meat which he may deliver within three months from the passage of this act: *Provided, further*, That persons coming within the provisions of this exemption shall not be deprived thereof by reason of having been enrolled since the first day of February, eighteen hundred and sixty-four.

Proviso.

Further proviso.

Further proviso.

Sec'y of War may exempt or detail other persons on account of public necessity, &c.

May grant exemptions or details to overseers, farmers or planters.

Proviso.

President and other officers and employees of railroad companies.

Proviso.

Further proviso.

In addition to the foregoing exemptions, the Secretary of War, under the direction of the President, may exempt or detail such other person as he may be satisfied ought to be exempted on account of public necessity, and to insure the production of grain and provisions for the army and the families of soldiers. He may, also, grant exemptions or details, on such terms as he may prescribe, to such overseers, farmers or planters, as he may be satisfied will be more useful to the country in the pursuits of agriculture than in the military service: *Provided*, That such exemptions shall cease whenever the farmer, planter or overseer, shall fail diligently to employ, in good faith, his own skill, capital and labor, exclusively, in the production of grain and provisions, to be sold to the Government and the families of soldiers at prices not exceeding those fixed at the time for like articles by the commissioners of the State under the impressment act.

V. The president, treasurer, auditor and superintendent, of any railroad company engaged in transportation for the Government, and such officers and employees thereof as the president or superintendent shall certify, on oath, to be indispensable to the efficient operation of such railroad: *Provided*, That the number of persons exempted by this act on any railroad shall not exceed one for each mile of such road in actual use for military transportation, and said exempts shall be reported by name and description, with the names of any who may have left the employment of said company, or who may cease to be indispensable to the efficient operation of its road, at least once a month, to the Secretary of War, or such officer as he may designate for that purpose: *And provided further*, That such president or superintendent shall, in each such monthly report, certify on oath, that no person liable to military service has been employed by his company since the passage of

this act, in any position in which it was practicable to employ one not liable to military service, and capable of performing efficiently the duties of such position. And in cases where railroads have fallen into the hands of the enemy, and a portion of the rolling stock of such roads is being used on other roads not in the enemy's hands, the president and superintendent of said first-named roads shall be exempt.

VI. That nothing herein contained shall be construed as repealing the act approved April fourteenth, eighteen hundred and sixty-three, entitled "An act to exempt contractors for carrying the mails of the Confederate States, and the drivers of post-coaches and hacks, from military service:" *Provided*, That the exemptions granted under this act shall only continue whilst the persons exempted are actually engaged in their respective pursuits or occupations.

Contractors for carrying the mails, and drivers of post-coaches and hacks.

Proviso.

SEC. 11. That the President be, and he is hereby authorized, to grant details, under general rules and regulations to be issued by the War Department, either from persons between forty-five and fifty years of age, or from the army in the field, in all cases when, in his judgment, justice, equity and necessity, require such details, and he may revoke such orders of details whenever he thinks proper: *Provided*, That the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the Government, by reason of said contract, unless the head or Secretary of the department making such contract shall certify that the personal services of said contractor are indispensable to the execution of the contract: *Provided further*, That when any such contractor shall fail diligently and faithfully to proceed with the execution of such contract, his exemption or detail shall cease.

President authorized to grant details in certain cases.

Proviso.

Further proviso.

SEC. 12. That in appointing local boards of surgeons for the examination of persons liable to military service, no member composing the same shall be appointed from the county or enrolling district in which they are required to make such examination.

Who not to be appointed member of local board of surgeons to examine conscripts.

APPROVED, February 17, 1864.

CHAP. LXVI.—An Act to amend an act entitled "An act to lay taxes for the common defence and carry on the Government of the Confederate States," approved April twenty-fourth, eighteen hundred and sixty three.

Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That an act entitled an act to lay taxes for the common defence and carry on the Government of the Confederate States, approved April twenty-fourth, eighteen hundred and sixty-three, be, and the same is hereby amended, so as to read as follows:

Act of 1865, April 24, ch. 38, ante, p. 115, amended.

SECTION 1, That every person engaged, or intending to engage, in any business named in the fourth 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 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 spe-

Business to be registered within sixty days after passage of act, and on 1st January in each year thereafter.

Specific tax paid at time of registry. cific 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 the tax then paid.

Defaulters to pay double tax. SEC. 2. That 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. 3. That except where herein otherwise provided, there shall be a separate registry and tax for each business mentioned in the fourth 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 trades, &c., for year ending 31st Dec. 1863, and for each year thereafter, viz: SEC. 4. 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:

Bankers, \$500. 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 merchandise for account of producers or manufacturers.

Auctioneers \$50, and 2½ per cent. on gross sales. Proviso. 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, upon official sales at auction, made by judicial or executive officers, or by personal representatives, guardians or committees.

* No tax on certain auction sales.

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 liquors, 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, whose quarterly sales shall exceed one hundred dollars, and shall be less than five hundred dollars, shall pay twenty-five dollars and two and-a-half per centum on the gross amount of sales made; and where quarterly sales exceed five hundred dollars, the specific tax shall be 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, \$25 or \$50 according to quarterly sales, and 2 1/2 per cent.

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 packages or pieces at one time, to the same purchaser, not including wines, spirituous or malt liquors; and every person whose business it is to sell, or offer to sell, slaves, 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: *Provided,* That contractors working for and selling their own products exclusively to the Confederate States, to an amount not exceeding five thousand dollars a year, and such dealers as sell exclusively to consumers, and not to others to sell again, shall not be regarded as wholesale, but as retail dealers.

Mechanic selling products of his own labor exempt.

Wholesale dealers, \$200, and 2 1/2 per cent.

Proviso.

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 of 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 twenty per centum on the gross amount of all sales made; and also twenty per centum on the value of all liquors distilled for any other person, and the tax on distillers shall be a lien on the still or stills used, and upon the other fixtures and articles for carrying on the business, and shall have priority over all other liens or claims. Every person or co-partnership who distils or manufactures spirituous liquors for others, or 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.

Tax to be a lien on still and fixtures.

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 house or property occupied, or intended to be occupied, as a hotel, inn, tavern or eating house, as follows, viz: 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, 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

Hotels, inns, taverns and eating houses.

1st class, \$500.

2d class, \$300.

3d class, \$200.

- constitute the third class, and pay an annual sum of two hundred dollars.
- 4th class, \$100. In cases where said rent shall be one thousand dollars, and less than twenty-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 provided for 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 a 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 consigners 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 centum on the gross amount of sales. Any person whose business it is to sell, at retail, segars, 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 centum 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 sleight 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.
- 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 it 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.

XIX. Butchers and bakers shall pay the sum of fifty dollars and one per centum on the gross amount of the 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.

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

XX. Peddlers 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 streets, or through different parts of the country, shall be deemed a peddler under this act: *Provided*, That any peddler 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 peddlers shall be deemed a tax on the personal privilege, to be paid by each individual engaged in the business, without regard to the place at which the same is conducted.

Peddlers, \$50, and 2½ per cent.

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

Of 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 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, confectionary, sweet-meats, comfits or other confections, in any building, shall be regarded as a confectioner under this act.

Confectioners, \$50, and 2½ per cent.

Sec. 5. That every person registered and taxed upon the gross amount of sales as aforesaid, shall be required on the first day of July, eighteen

Persons registered and taxed on

gross amount of hundred and sixty-three, to make a list or return to the assessor of the sales, to make return thereof, under oath, to the assessor, on 1st July, 1863.

When to pay the tax.

Penalty for default.

Salaries, except of persons in the military or naval service, 1 per cent. on \$1,500 and 2 per cent. on excess.

Salaries less than \$1,000 exempt.

All incomes and profits to be assessed 1st Jan., 1864.

Except salaries.

Deductions allowed from incomes, to wit: From rents of houses, lands, &c.;

From manufacturing or mining business;

From navigating enterprises;

district, of the gross amount of such sales as aforesaid, viz: 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 twenty 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 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, within such time as the collector may designate, by public notice, (which time shall not be less than ten nor more than thirty days from the date of such notice,) pay to the collector the amount of tax thereupon, as aforesaid, and in default thereof, shall pay a penalty in double the amount of the tax.

SEC. 6. 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.

SEC. 7. That the Secretary of the Treasury shall cause to be assessed and ascertained, on the first day 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:

I. If the income be derived from the rent 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.

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; fourth, if the income be derived from the production of pig metal or bloom iron, from the ore, there shall be deducted the cost of labor, food and necessary repairs.

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 centum per annum, and also the cost of running the boat or vessel.

IV. If the income be derived by the tax-payer from boat or ship build-

ing, there shall be deducted from the gross receipts of his occupation, including the value of the boat or 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 boat or ship 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 the 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 occupation, 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 the 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 incomes there shall be included the interest, dividends, profits or other proceeds of money or credits of every description, on which such interest, dividends, profits or other proceeds shall have accrued for the year, whether received or not, and the value of the estimated annual rental of all dwelling 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 all 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 so doing 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 lands, 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.

From any other occupation, profession or business.

Incomes from other sources subject to no deduction.

On what income foreigners taxed.

Incomes not exceeding \$500 exempt.

Tax on incomes.

Joint stock companies to reserve one tenth annual earnings.

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

Not to include products of land taxed in kind.

Proviso as to tax on joint stock companies and corporations.

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.

¶ Tax levied in this section, when to be paid.

Referees to be selected when assessor dissatisfied with estimate.

SEC. 8. That if the assessor shall be dissatisfied with the statement or estimate of incomes 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 estimates and deductions, and fix the amount on 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

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.

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.

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.

SEC. 9. 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.

Proviso.

Tax in kind on farmers and planters of one-tenth of the products of the year 1864.

SEC. 10. That each farmer and planter in the Confederate States, 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, Irish potatoes, and of the cured hay and fodder; also one-tenth of the sugar, molasses made of cane, or of sorghum, where more than thirty gallons are made, cotton, wool and tobacco; the cotton ginned and packed in some secure manner, and tobacco stripped and packed in boxes; the cotton to be delivered by him on or before the first day of March, and the tobacco on or before the first day of July, next after their production. Each farmer or planter 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

each of 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 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, excepting from said estimates such portion of said crops as may be necessary to raise and fatten the hogs of such farmer, planter or graizer, for pork: *Provided*, That the following persons shall be exempt from the payment of the tax in kind, imposed by this section, viz:

When appraisers to be selected to assess the crops.

Their duties.

Persons exempt from payment of the tax in kind.

I. Each head of a family not worth more [than] five hundred dollars.

II. Each head of a family with minor children, not worth more than five hundred dollars for himself, and one hundred dollars for each minor living with him, and five hundred dollars in addition thereto for each minor son he has living or may have lost, or had disabled in the military or naval service.

III. Each officer, soldier or seaman, in the army or navy, or who has been discharged therefrom for wounds and is not worth more than one thousand dollars.

IV. Each widow of any officer, soldier or seaman, who has died in the military or naval service, the widow not worth more than one thousand dollars: *Provided*, That in all cases where the farmer or planter does not produce more than fifty bushels of Irish potatoes, two hundred bushels of corn, or twenty bushels of peas and beans, he shall not be subject to the tax in kind on said articles, or either of them; and the forage derived from the corn plant, shall also be exempt in all cases where the corn is not taxed in kind; neither shall any farmer or planter, who does not produce more than ten pounds of wool, or more than fifteen pounds of ginned cotton for each member of the family, be subject to said tax in kind. The tax assessor, after allowing the exemptions authorized in this section, shall assess the value of the portion of said crops to which the Government is entitled, and shall give a written statement of this estimate to the 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 or sorghum, wool, thus to be paid as a tithe in kind, after they have been estimated as aforesaid, in such form and ordinary marketable condition as may be usual in the section in which they are to be delivered, within thirty days from the date of notice given by the agent of collection that he is ready to receive such produce, (except cotton and tobacco shall be delivered in the manner and at the times hereinbefore provided,) at some depot not more than twelve miles from the place of production, and if not delivered by the times and in the order stated, he shall be liable to pay five times the estimated value of the portion aforesaid, to be collected by the tax collector as hereinafter prescribed: *Provided*, That post quartermasters may direct such delivery to be made at any time within five months after the date of said estimates, under the sanction of the penalty aforesaid, and that producers shall be paid the expenses of the transportation of their tithes from the place of production to the place of delivery, at the usual rates of compensation paid by the Government in the State in which the delivery is made. Such delivery, when required to be made of grain in bushels,

When farmer or planter not taxed in kind on certain articles.

Assessor to assess value of portion of crops to which Gov't is entitled, and give statement thereof.

When and where producer required to deliver his tithe in kind.

Penalty for default.

Proviso.

Delivery of grain to be according to Gov't standard of weight.

shall be made in bushels according to the Government standard of weight per bushel: *Provided*, That 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 producers of molasses the cost of the barrels containing the same. The said estimates shall be conclusive evidence of the amount in money of the 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 increase 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 appointed by him 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 cost, by the tax-payer: *Provided*, That in all cases where the assessor and 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 mentioned; 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-payer and to witness 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 such rent in kind in his statement of income; and discharge the tenant from so much of his rent to the lessor.

Gov't to furnish sacks, and allow cost of barrels.

shall be put in sacks for transportation, and shall allow to the producers of molasses the cost of the barrels containing the same.

Estimate conclusive of amount in money of tax due.

shall be conclusive evidence of the amount in money of the 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 increase 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 appointed by him 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 cost, by the tax-payer: *Provided*, That in all cases where the assessor and 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 mentioned; 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-payer and to witness 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 such rent in kind in his statement of income; and discharge the tenant from so much of his rent to the lessor.

Distress warrant to recover same.

shall be put in sacks for transportation, and shall allow to the producers of molasses the cost of the barrels containing the same.

Sale of property distrained.

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 appointed by him 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 cost, by the tax-payer: *Provided*, That in all cases where the assessor and 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 mentioned; 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-payer and to witness 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 such rent in kind in his statement of income; and discharge the tenant from so much of his rent to the lessor.

By whom distress warrant to be executed.

shall be put in sacks for transportation, and shall allow to the producers of molasses the cost of the barrels containing the same.

Fees.

shall be put in sacks for transportation, and shall allow to the producers of molasses the cost of the barrels containing the same.

When the assessor and tax-payer agree on assessment, no other assessment necessary

shall be put in sacks for transportation, and shall allow to the producers of molasses the cost of the barrels containing the same.

Copies thereof to be delivered to producer and collector. Assessor to administer oaths.

shall be put in sacks for transportation, and shall allow to the producers of molasses the cost of the barrels containing the same.

If tenant pay title of rent, lessor not to include same in his statement.

shall be put in sacks for transportation, and shall allow to the producers of molasses the cost of the barrels containing the same.

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

SEC. 11. That every farmer, planter or grazier, or other person who slaughters hogs, 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, grazier, or other person who slaughters hogs, 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, eighteen hundred and sixty-three, an estimate shall be made, as hereinbefore provided, of the value of all neat cattle, horses, mules not used in cultivation, and assess, owned by each person in the Confederate States, and upon such value the said owner shall be taxed one per centum, to be paid on the first day of January next ensuing. If the grazier, 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 or peas consumed by them. The estimate of these items shall be made, in case of disagreement between the assessor and tax-payer, as herein

Bacon delivered as an equivalent for pork.

shall be put in sacks for transportation, and shall allow to the producers of molasses the cost of the barrels containing the same.

Estimate to be made of value of neat cattle, horses, &c, 1 percent. tax on value.

shall be put in sacks for transportation, and shall allow to the producers of molasses the cost of the barrels containing the same.

Gross sale of beeves, allowing certain deductions, taxed as income.

shall be put in sacks for transportation, and shall allow to the producers of molasses the cost of the barrels containing the same.

Estimate of items, in case of disagreement

shall be put in sacks for transportation, and shall allow to the producers of molasses the cost of the barrels containing the same.

provided in other cases of income tax: *Provided*, That no farmer, planter, grazier, or other person, who shall not slaughter more than two hundred and fifty pounds of net pork during any year, shall be subject to the bacon tithe imposed by this section; and every officer, soldier or seaman, in the military or naval service, or who may have been discharged therefrom on account of wounds, or physical disability, and any widow of such officer, soldier or seaman, or any head of a family who does not own more than two cows and calves, shall be exempt from the tax imposed by this section on neat cattle.

Sec. 12. 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 quartermasters shall also state the accounts of the quartermasters 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 such 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 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. The wool collected under this act shall be retained by the quartermaster's department as supplies. 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 district or locality the money value of said articles specified in said estimate and not

ment, to be made as in other cases

When farmer not subject to bacon tithe.

What persons exempt from tax on neat cattle.

Q'm department divided into two branches, one for collection and the other for distribution of the tithes in kind.

Assessor to transfer estimates to post quartermaster, taking his receipt.

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

Post q'm to collect articles, and liable for their safe custody.

To state the accounts of the quartermaster's receiving the tithes in kind.

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

Partial payment of tax in kind, to be endorsed on estimate.

Cotton or tobacco to be distributed to agents of Sec'y of Treasury.

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

Wool retained.

When Sec. of War may sell forage, &c., and pay proceeds into the Treasury.

In certain districts money value of articles may be collected.

Receipts of Q. Masters, &c., serving with troops in the field, for tax in kind, good to producers against collection of money value.

When post quarters may transfer estimates to district collectors, to be collected in money value.

Assessors of taxes in kind to be appointed by Sec. of War.

Their duties.

Number.

Oath.

Assessors of taxes in kind to be distinct from assessors of money tax, and under control of War Dept.

Compensation.

Estimates of incomes, &c., and statements of taxes to be deliv'd by assessor to collector, and receipt taken.

Receipt to be filed with chief collector.

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

General lists to be made.

For what, fiduciaries and officers of court, held answerable.

Indemnified for pay't of taxes, and responsible for taxes due.

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; and where in districts heretofore, or which may hereafter be ascertained to be so impracticable, quartermasters or commissaries serving with troops in the field, shall have collected or may hereafter collect from producers any portion of their tax in kind, the receipts of such officers shall be held good to the producers against the collection of the money value of their tax, to the extent and value of such portions as may have been or may be hereafter collected. And where assessments in practicable localities have been made and transferred to post quartermasters, and transportation is difficult to be obtained, the supply of grain sacks insufficient, or the amount of produce receivable is too small to justify the expenses of collection, post quartermasters, with approval of their superior officer, shall be authorized to transfer the estimates to district collectors, to be collected in their money value only.

SEC. 13. That the assessors, whose duty it is under said act to estimate the taxes in kind, shall be appointed by the Secretary of War, and their duties shall be the same, and the duties shall be executed in the same manner as prescribed by sections, ten, eleven and twelve of this act, in reference to the estimates and assessment of taxes in kind on agricultural products and slaughtered hogs; and there may be one assessor appointed for each practicable tax district, and he shall take the oath as assessor of taxes in kind, prescribed by section five of the act for the assessment and collection of taxes, approved May first, eighteen hundred and sixty-three, which oath shall be delivered to such officer as the Secretary of War may designate. And the assessors of taxes in kind shall be separate and distinct from the assessors of money tax, and shall be subject to the exclusive direction and control of the War Department, and shall receive the same compensation, for such time as they may be employed, as is allowed to other agents of the Quartermaster's Department.

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, and the estimates, statements or bills aforesaid, shall be arranged by the assessor, and general lists shall be made from them in the same manner and for the same purposes designated by section thirteen of the assessment act.

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 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.

SEC. 16. The income and moneys of hospitals, asylums, churches,

schools and colleges shall be exempt from taxation under the provisions of this act.

Incomes of hospitals, asylums, churches, &c., exempt.

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

Sec'y of Treas'y to make rules to enforce this act.

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.

Act in force for two years after expiration of year 1864.

APPROVED February 17, 1864.

CHAP. LXVII.—An Act to amend the "Act for the assessment and collection of taxes," approved May first, eighteen hundred and sixty-three.

Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That the "Act for the assessment and collection of taxes," approved May first, eighteen hundred and sixty-three, is hereby amended as follows: First. The Secretary of the Treasury is hereby authorized to appoint a chief clerk for the office of the Commissioner of Taxes, who shall receive the same compensation allowed by law to the chief clerks of the other bureaus in the Treasury Department. Second. The second section of the said act is hereby amended and re-enacted so as to read as follows: "Section second. 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 five 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 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." Third. Thirteenth section of the said act is hereby amended and re-enacted, so as to read as follows: "Section thirteenth, 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 the said taxes become due, and the assessors, 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

Act of May 1, 1863, ch. 67, ante p. 146, amended.

Appointment of chief clerk for office of commissioner of taxes.

Compensation. Each State to constitute a tax division.

Appointment of State Collector. Salary. *Provido*.

Duties.

Bond.

Oath.

When the lists required of taxpayers to be taken.

Two general lists to be made by district collectors.

State Collectors to prescribe the form. the amount of tax payable thereon, as aforesaid. The forms of the said general lists shall be devised and prescribed by the State Collector, under the direction of the Commissioner of Taxes, and lists taken

Assessors to deliver list to district collectors. 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

Penalty for failure of assessor to perform duties of his office. any duty assigned by this act within the time aforesaid, not being prevented therefrom by sickness or other unavoidable cause, every such assessor shall be discharged from office, and shall, moreover, forfeit

Estimate and valuation of property, coin, &c.; how made. and to be recovered for the use of the Confederate States, with costs of suit." Fourth. The twenty-fourth section of said act is hereby amended and re-enacted so as

Compensation of district collectors. to read as follows: "Section twenty-four. That all property, coin, currency, 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, unless otherwise provided in the law imposing the tax." Fifth. The thirty-sixth section of the said act is hereby amended and re-enacted so as to read as

Compensation of assessors. follows: "Section thirty-sixth. The compensation of district tax collectors, shall be five per cent. on the first twenty thousand dollars collected and paid over, two per cent. on the next thirty thousand dollars collected and paid over, one per cent. on the next fifty thousand dollars collected and paid over, and one-tenth of one per cent. on all moneys collected and paid over, above the sum of one hundred thousand dollars. And there shall be allowed and paid to the several assessors, for their services under this act, eight 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 eight dollars for every hundred taxable persons contained in the lists as completed by such assessor and delivered to the collector: *Provided*, That in cities and large towns, when, in his judgment, the public interest may require it, the Secretary of the Treasury shall have power to increase the per diem compensation of assessors, not to exceed ten dollars per day."

Proviso.

Pay of referees under the "Act to lay taxes," &c. SEC. 2. Referees under the "act to lay taxes for the common defence, and carry on the Government of the Confederate States," approved April twenty-fourth, eighteen hundred and sixty-three, shall be paid for

Assessors and collectors may compel attendance of witnesses. their services five dollars a day, while so employed, and assessors and collectors shall have power to compel the attendance of witnesses, by written summons, and to require their testimony in any matter or investigation, in reference to the assessments and estimates of taxes; such witnesses shall be entitled to the same compensation allowed witnesses for attending upon courts of record, in the State where they may be

Pay of witnesses. required to attend. Payments to referees and witnesses shall be made by the disbursing clerk in the office of Commissioner of Taxes, upon accounts certified as shall be required by the regulations of said office.

Payments to referees and witnesses; by whom made.

How claim of third party determined to property distrained for taxes. SEC. 3. Where personal chattels or goods are distrained for taxes, shall be claimed by any person other than the party for whose default the distraint is made, the claimant shall file with the officer making the distraint, an affidavit, stating distinctly the nature and extent of his claim, and thereupon the right of property shall be determined as follows:

The collector and the claimant shall each select a disinterested freeholder of the vicinage, who may call in a third in case of disagreement. If the claimant shall neglect or refuse to select a freeholder on his part, the collector may select two, who shall proceed as before provided. Witnesses may be introduced by either party, and the decision in each case shall be final and conclusive. The referees and witnesses in such cases,

shall be paid as provided in the second section, and any witness failing to attend upon the summons of referees, in any case mentioned in this act, shall be subject to a penalty of one hundred dollars, to be recovered with costs, in any court of competent jurisdiction.

SEC. 4. The Secretary of the Treasury is hereby authorized to dispense with the use of individual lists, bills or statements required of tax-payers under the provisions of the "Act to lay taxes for the common defence and carry on the Government of the Confederate States," approved April twenty-fourth, eighteen hundred and sixty-three, and the "Act for the assessment and collection of taxes," approved May first, eighteen hundred and sixty-three, and the Commissioner of Taxes is hereby authorized and required, under the direction of the Secretary of the Treasury, to devise the manner and form of making returns and estimates of taxes, and to establish such system as may be deemed best for the assessment and collection of the taxes, without the individual lists, bills or statements, aforesaid: *Provided*, That the estimates of referees shall be made, as heretofore, in accordance with the provisions of the acts aforesaid.

Secretary of the Treasury may dispense with the use of individual lists, bills or statements.

Commissioner of Taxes to devise the form of making returns, and establish a system for the assessment and collection of taxes. *Provi-o.*

SEC. 5. If the treasurer, or assistant treasurer, or depository of money of the Confederate States, or any clerk in the office of such treasurer, assistant treasurer, or despositary, or any collector of taxes, shall, prior to the first day of January, eighteen hundred and sixty-four, in the course of the lawful business of such officer, have received in payment or on deposit in such office any forged or counterfeit treasury notes, and shall establish, by proof, to the satisfaction of the Secretary of the Treasury, that the receipt of such forged or counterfeit treasury notes, was not the result of any want of diligence, or care and attention on the part of such officer, but was in good faith a mistake, involving no fault on his part, said Secretary shall have power to relieve such officer from liability, on account of any forged or counterfeit note so received.

Secretary of the Treasury empowered to relieve treasurer and certain other officers, from liability on account of receipt or deposit of forged or counterfeit treasury notes.

APPROVED February 17, 1864.

CHAP. LXVIII.—An Act to amend an act entitled "An act to amend an act entitled 'An act to establish a volunteer navy,'" approved eleventh February, eighteen hundred and sixty-four.

Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That the second section of the aforesaid act of the eleventh February, eighteen hundred and sixty-four, shall not apply to any persons who, prior to the passage of said act had been sent abroad as assistant paymaster, or for the purpose of disbursing funds in the purchase or equipment of vessels.

Act of Feb. 11, 1864, ante. ch 30, §2. not to apply to persons sent abroad as assistant paymaster or to disburse funds in purchase, &c., of vessels.

APPROVED February 17, 1864.

CHAP. LXIX.—An Act to confer additional powers upon courts martial and military courts.

Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That any military court or court martial convened within the army of the Confederate States shall have power to summon as a witness before it any citizen of the State in which said court may, at the time, hold its session; and any citizen disobeying said summons, upon information given

Power conferred on military courts or courts martial to summon witnesses.

Penalty against witness for disobedience of summons. thereof by the judge advocate of said military court or court martial to the judge of the district court of the Confederate States for the district in which said citizen may reside, shall be subject to the same penalties as for disobedience of an order of said district court; or, on application of the judge advocate, such citizen witness may, by military force, be arrested and brought before said military court or court martial by order of the commander of the army, and may be held in close confinement until he or she shall consent to testify.

Allowance to witness for attendance. SEC. 2. That any citizen witness appearing upon being summoned, as provided in this act, shall be paid such reasonable amount for his or her attendance as the commander of the army shall deem reasonable, which payment shall be made by any paymaster, upon the certificate of said commander, specifying the amount.

APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. LXX.—*An Act to authorize the increase of compensation to route and special agents of the Post-Office Department.*

Postmaster Gen'l authorized to increase pay of route agents, and *per diem* of special agents. *The Congress of the Confederate States of America do enact, That the Postmaster General be, and he is hereby authorized, in cases in which the good of the postal service, in his opinion, shall require it, to increase the pay of route of agents in the Post-Office Department to a sum not exceeding eighteen hundred dollars per annum; and to increase the per diem allowance to special agents to such sum as shall be sufficient to pay the actual expenses incurred by them per day while travelling on the business of the Department: Provided, Such allowance for daily expenses shall in no case exceed ten dollars per day.*

APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. LXXI.—*An Act to provide tobacco for the army.*

Enlisted men allowed one ration of tobacco. *The Congress of the Confederate States of America do enact, That there shall be furnished to every enlisted man in the service of the Confederate States one ration of tobacco, under such regulations as the Secretary of War may establish.*

APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. LXXII.—*An Act to be entitled "An act to establish and organize two bureaus in connection with the agency of the Treasury, for the trans-Mississippi department, one of which is to be known as the bureau of the Auditor and the other as the bureau of the Comptroller for the trans-Mississippi Department."*

Two bureaus established for the trans-Miss. dep't, the bureau of auditor and the bureau of comptroller. *The Congress of the Confederate States of America do enact, That there shall be established in connection with the Department of the Treasury, and located in the trans-Mississippi department, two bureaus, one of which shall be known as the bureau of the auditor of the trans-Mississippi department, and the other as the bureau of the comptroller for the trans-Mississippi department. The chief officer of each of said bureaus shall be appointed by the President, by and with the advice and*

App't of chief officer.

consent of the Senate, and shall receive an annual compensation of three thousand dollars. Compensation.

SEC. 2. It shall be the duty of the auditor to receive all public accounts, including the accounts of the Post-Office Department arising in the trans-Mississippi department, and after examination to certify the balance and transmit the accounts with the vouchers and certificates to the comptroller for his decision thereon in all cases, except those connected with the Post-Office Department. It shall be his duty to audit and settle all accounts arising in the Post-Office Department of the trans-Mississippi department or relative thereto, and certify their balances to the Assistant Postmaster General for that department. Duties of the auditor.

SEC. 3. In all cases where any sum or sums of money have been paid out of the funds of any executive department, or credits allowed to any individual or individuals under pretence that service had been performed therefor, when in fact such service has not been performed, and in all other cases where the moneys of the Government have been paid over to any person in consequence of fraudulent representations, or by the mistake, collusion or misconduct of any officer or clerk engaged in the examination of accounts arising in the trans-Mississippi department, it shall be the duty of the head of the department at the seat of Government to which said moneys so improperly or fraudulently paid, belonged, to cause suit to be brought in the name of the Confederate States of America to recover back the same or the excess, as the case may be, with interest thereon. Suits for the recovery of moneys improperly or fraudulently paid.

SEC. 4. All accounts audited in the trans-Mississippi department by the officer thereof shall be subject to the revision of the proper accounting officer of the Treasury at the seat of Government if deemed necessary or proper by the heads of the several departments to which they relate; and the accounting officer of the trans-Mississippi department shall furnish as frequently as may be required full and detailed statements of all accounts adjusted by them, prepared in such manner as may be prescribed by either of the heads of the executive departments; and they shall perform all other acts pertaining to the adjustment of the accounts of the trans-Mississippi department which may be enjoined upon them by the heads of the several executive departments of the Government in conformity with law. Accounts audited in the trans-Miss. dept., subject to revision.

SEC. 5. It shall be the duty of the auditor to keep all accounts of the receipts and disbursements of the public money and of all debts due to or from the Confederate States within the trans-Mississippi department; to receive from the comptroller the accounts which shall have been adjusted by him and to preserve such accounts with their vouchers and certificates subject to the orders of the Secretary of the Treasury; to record all warrants for the receipts or payment of moneys at the Treasury on account of expenditures made within the said trans-Mississippi department, certify the same thereon and transmit to the Secretary copies of the certificates of balances of accounts adjusted as herein directed. Accounting officer to furnish statements of accounts adjusted.

SEC. 6. It shall be the duty of the comptroller to superintend the adjustment and preservation of public accounts; to examine all accounts settled by the auditor, except those relating to the Post-Office Department, and certify the balances arising thereon to the auditor; to countersign all warrants drawn by the agent of the Treasury for the trans-Mississippi department, which shall be authorized by law; to report to the agent of the Treasury the official forms of all papers to be issued in the different offices for collecting the public revenue and the manner and form of keeping and stating the accounts of the several persons employed therein. To perform all acts pertaining to adjustment of accounts.

SEC. 7. It shall be furthermore the duty of the auditor to receive and file away for safe keeping the evidence of all claims that may be pre- Further duties of the auditor.

SEC. 8. It shall be the duty of the auditor to receive and file away the Duties of the comptroller.

SEC. 9. It shall be the duty of the auditor to receive and file away the Auditor to receive and file away the

evidence of claims against the Govt, under the act of Aug. 30, 1861, and March 17, 1862. sented against the Confederate Government, arising in the trans-Mississippi department, under the acts of August the thirtieth, eighteen hundred and sixty-one, number two hundred and seventy, "to perpetuate testimony in cases of slaves abducted or harbored by the enemy, and of other property seized, wasted or destroyed by them;" and of March seventeenth, eighteen hundred and sixty-two, chapter five, "to regulate the destruction of property under military necessity and to provide for the indemnity thereof," now required to be filed in the State Department; as also the claims for money against the Confederate States and those against the United States, provided for under act of August the thirtieth, eighteen hundred and sixty-one, number two hundred and sixty-four, to provide a mode of authenticating claims for money against the Confederate States not otherwise provided for.

Appointment of clerks for the two bureaus established. SEC. 8. The agent of the Treasury in the trans-Mississippi department is authorized and required to appoint, subject to the approval of the Secretary of the Treasury, as many clerks as may from time to time be necessary for the discharge of the duties of the two bureaus established by this act.

Compensation. SEC. 9. The compensation of such clerks shall be prescribed by the Secretary of the Treasury, which shall not exceed two thousand dollars for the chief clerk, and fifteen hundred dollars for each assistant clerk per annum.

APPROVED February 17, 1864.

Feb 17, 1864. CHAP. LXXIII.—An Act to authorize the appointment of two additional clerks for the Navy Department.

Two additional clerks to be appointed for Navy Department. Salary. Proviso. *The Congress of the Confederate States of America do enact, That the Secretary of the Navy be authorized to appoint two additional clerks; each with a salary of fifteen hundred dollars per annum: Provided, That such clerks be selected from men not liable to military duty.*

APPROVED February 17, 1864.

Feb. 17, 1864. CHAP. LXXIV.—An Act to provide for retiring officers of the army.

When officers of the army may be discharged from service. *The Congress of the Confederate States of America do enact, That the President be, and he is hereby authorized, upon the recommendation of any general commanding a department or an army, to discharge from service any officer of the Confederate States army, or of the provisional army of the Confederate States, who has no command and cannot be assigned to any appropriate duty, or who is incompetent or inefficient, or who may be absent from his command or duty without leave: Provided, That any officer who may be discharged for incompetency, inefficiency, or absence from his command or duty without leave, shall be entitled to a trial before an examining board under existing laws, if he demands it of the commanding general within thirty days: Provided further, That it shall not extend to any officer who is absent on account of his captivity.*

Officer discharged entitled to trial before examining board. Proviso.
APPROVED February 17, 1864.

CHAP. LXXV.—An Act to amend an act entitled "An act to provide and organize engineer troops to serve during the war," approved March twentieth, one thousand eight hundred and sixty-three.

Feb. 17, 1864.

The Congress of the Confederate States of America do enact, That an act "to provide and organize engineer troops to serve during the war," approved twentieth March, one thousand eight hundred and sixty-three, be amended to read as follows: "That there shall be selected, in such manner as the Secretary of War may direct, from each division of infantry in service, or from every twelve regiments when not formed into divisions, 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. These companies may be formed or recruited from conscripts and volunteers."

Act of Mar. 20, 1863, ante. ch. 7, p. 48, amended.

Companies of engineer troops to be organized.

How long to serve.

May be formed from conscripts and volunteers.

Of what persons composed.

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.

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 when not, then from the other corps or from the line or staff of the army, reference being always had to their qualifications 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.

Vacancies in companies; how filled.

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 manner provided for filling the same in the companies by the third section of this act.

Companies organized into regiments.

Field and staff officers.

Original vacancies in regiments, filled as in companies.

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.

Pontoniers.

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.

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

SEC. 7. That vacancies in the established regiments to and including the rank of captain, shall be filled by promotion regimentally, according to seniority, except in case of disability or other incompetency. The field officers shall be appointed by selections from the captains of the regiments or battalions, except in the case of original appointment or vacancy caused by promotion to original vacancy of higher rank.

Certain vacancies filled by promotion according to seniority.

Appointment of field officers.

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.

Monthly pay of officers.

SEC. 9. That the pay of the enlisted men per month shall be as follows: The sergeant-major and quartermaster-sergeant, each thirty-four

Monthly pay of enlisted men.

dollars; sergeants, thirty-four dollars; corporals, twenty dollars; artificers, seventeen dollars; laborers and musicians, thirteen dollars.

Mounted engineer troops selected from cavalry; how organized.

SEC. 10. The 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.

Officers of engineer corps and of the engineer troops may be transferred. Proviso.

SEC. 11. Officers of the engineer corps and of the engineer troops of the provisional army of equal rank may, with mutual consent, be transferred: *Provided*, The relative rank of no officer of either corps be prejudiced thereby.

APPROVED February 17, 1864.

Feb. 17, 1864.

CHAP. LXXXVI.—*An Act creating the office of Ensign in the army of the Confederate States.*

President to appoint ensign for each regiment of infantry.

The Congress of the Confederate States of America do enact, That there shall be appointed by the President, to each regiment of infantry in the army of the Confederate States an officer to be known as ensign, with the rank, pay and allowances of a first lieutenant, whose duty it shall be to bear the colors of the regiment, but without right to command in the field.

Rank and pay. Duty.

APPROVED February 17, 1864.

Feb. 17, 1864.

CHAP. LXXXVII.—*An Act to amend an act entitled "An act to punish drunkenness in the army," approved April twenty-first, eighteen hundred and sixty-two.*

Act of April 21, 1862, ante. ch. 62, p. 47

Jurisdiction in cases of drunkenness, by officers of the army, taken from courts of enquiry and conferred on military courts and general courts martial.

The Congress of the Confederate States of America do enact, That the jurisdiction conferred upon courts of enquiry in the act above recited is hereby repealed, and the said jurisdiction is hereby conferred, for the punishment of the offence therein named, upon the military courts and general courts martial convened in the army of the Confederate States; and the proceedings therein shall be subject to review as in other cases.

Citizens may report officers found drunk.

SEC. 2. That any citizen of the Confederate States is hereby authorized to make report of any violation of the provisions of the act to which this is an amendment, in the same manner as officers of the army are now required to do.

What facts may be proved on trial, without special charge.

SEC. 3. Upon any trial for drunkenness, it shall be lawful to prove, without special charge, that the accused is of intemperate habits; and if the court shall find that he is of such habits, he shall be cashiered or otherwise punished, at the discretion of the court.

Punishment.

APPROVED February 17, 1864.

Feb. 17, 1864.

CHAP. LXXXVIII.—*An Act supplemental to the act entitled "An act to make additional appropriations for the support of the Government of the Confederate States of America for the fiscal year ending June thirtieth, eighteen hundred and sixty-four."*

Additional appropriations for support of the Gov't for the fiscal year ending June 30, 1864.

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, in addition to appropriations heretofore made, for the fiscal year ending on the thirtieth day of June, one thousand eight hundred

and sixty-four: For the payment of the interest due the Choctaw Nation of Indians upon certain Virginia State bonds, the sum of forty thousand and five hundred dollars: For payment of the allowances authorized to officers of the navy under the act approved February the sixteenth, eighteen hundred and sixty-four, two hundred thousand dollars.

APPROVED February 17, 1863.

CHAP. LXXIX.—An Act to increase the efficiency of the army by the employment of free negroes and slaves in certain capacities. Feb. 17, 1864.

WHEREAS, The efficiency of the army is greatly diminished by the withdrawal from the ranks of able-bodied soldiers to act as teamsters, and in various other capacities in which free negroes and slaves might be advantageously employed: Therefore—

The Congress of the Confederate States of America do enact, That all male free negroes and other free persons of color, not including those who are free under the treaty of Paris of eighteen hundred and three, or under the treaty with Spain of eighteen hundred and nineteen, resident in the Confederate States, between the ages of eighteen and fifty years, shall be held liable to perform such duties with the army, or in connection with the military defences of the country, in the way of work upon fortifications or in Government works for the production or preparation of material of war, or in military hospitals, as the Secretary of War or the commanding general of the trans-Mississippi department may, from time to time, prescribe; and while engaged in the performance of such duties shall receive rations and clothing and compensation at the rate of eleven dollars a month, under such rules and regulations as the said Secretary may establish: *Provided*, That the Secretary of War or the commanding general of the trans-Mississippi department, with the approval of the President, may exempt from the operations of this act such free negroes as the interests of the country may require should be exempted, or such as he may think proper to exempt, on grounds of justice, equity or necessity.

SEC. 2. That the Secretary of War is hereby authorized to employ for duties similar to those indicated in the preceding section of this act, as many male negro slaves, not to exceed twenty thousand, as in his judgment, the wants of the service may require, furnishing them, while so employed, with proper rations and clothing, under rules and regulations to be established by him, and paying to the owners of said slaves such wages as may be agreed upon with said owners for their use and service, and in the event of the loss of any slaves while so employed, by the act of the enemy, or by escape to the enemy, or by death inflicted by the enemy, or by disease contracted while in any service required of said slaves, then the owners of the same shall be entitled to receive the full value of such slaves, to be ascertained by agreement or by appraisement, under the law regulating impressments, to be paid under such rules and regulations as the Secretary of War may establish.

SEC. 3. That when the Secretary of War shall be unable to procure the service of slaves in any military department in sufficient numbers for the necessities of the department, upon the terms and conditions set forth in the preceding section, then he is hereby authorized to impress the services of as many male slaves, not to exceed twenty thousand, as may be required, from time to time, to discharge the duties indicated in the first section of this act, according to laws regulating impressment of slaves in other cases: *Provided*, That slaves so impressed shall,

Rations and clothing allowed. while employed, receive the same rations and clothing, in kind and quantity, as slaves regularly hired from their owners; and, in the event of their loss, shall be paid for in the same manner and under the same rules established by the said impressment laws: *Provided*, That if the owner have but one male slave within the age of eighteen and fifty, he shall not be impressed against the will of said owner: *Provided further*, That free negroes shall be first impressed, and if there should be a deficiency, it shall be supplied by the impressment of slaves according to the foregoing provisions: *Provided further*, That in making the impressment, not more than one of every five male slaves between the ages of eighteen and forty-five shall be taken from any owner, care being taken to allow in each case a credit for all slaves who may have been already impressed under this act, and who are still in service, or have died or been lost while in service. And all impressments under this act shall be taken in equal ratio from all owners in the same locality, city, county or district.

Value of slaves to be paid in the event of their loss.

When slave not to be impressed.

Free negroes to be first impressed.

How many slaves liable to impressment.

Credit allowed.

Impressments to be in equal ratio in same locality.

APPROVED February 17, 1864.

RESOLUTIONS.

[No. 1.]—*Joint resolution in relation to public printing.*

Jan. 5, 1864.

Resolved by the Congress of the Confederate States of America, Compensation
That, in lieu of the compensation now allowed by law to the public allowed public
printer, he shall receive, until otherwise provided, for all printing printer.
ordered by either House of Congress, such compensation as the Joint
Committee on Printing of the two Houses may determine to be equitable.

APPROVED January 5, 1864.

[No. 2.]—*Joint resolution of thanks to General Robert E. Lee, and to the officers and soldiers under his command.*

Jan. 8, 1864.

WHEREAS, The campaigns of the brave and gallant armies covering the capital of the Confederate States during the two successive years of eighteen hundred and sixty-two, and eighteen hundred and sixty-three, under the leadership and command of General Robert E. Lee, have been crowned with glorious results, defeating greatly superior forces massed by the enemy for the conquest of these States, repelling the invaders with immense losses, and twice transferring the battle-field from our own country to that of the enemy: And whereas, the masterly and glorious achievements, rendering forever memorable the fields of the "Seven Days of Great Battles," which raised the siege of Richmond, as well as those of Cedar Run, Second Manassas, Harper's Ferry, Boonsboro', Sharpsburg, Shephardstown, Fredericksburg, Winchester, Gettysburg and Chancellorsville, command the admiration and gratitude of our country: And whereas, these and other illustrious services rendered by this able commander since the commencement of our war of independence have especially endeared him to the hearts of his countrymen, and have imposed on Congress the grateful duty of giving expression to their feelings: Therefore,

Preamble.

Resolved by the Congress of the Confederate States of America, Thanks of Con-
That the thanks of Congress are due and are tendered to General Robert gress tendered to
E. Lee and to the officers and soldiers of the Confederate armies under General Robert E.
his command, for the great and signal victories they have won over the Lee and to the
vast hosts of the enemy, and for the inestimable services they have rendered officers and sol-
in defence of the liberty and independence of our country. diers under his
command.

Resolved, That the President be requested to communicate these President re-
resolutions to General Robert E. Lee, and to the officers and soldiers quested to commu-
herein designated. nicate this resolu-
tion.

APPROVED January 8, 1864.

Jan. 22, 1864.

[No. 3.]—*Joint resolution in relation to the war.*

Joint resolution
in relation to the
war.

Resolved by the Congress of the Confederate States of America, That the present is deemed a fitting occasion to remind the people of the Confederate States that they are engaged in a struggle for the preservation both of liberty and civilization, and that no sacrifice of life or fortune can be too costly which may be requisite to secure to themselves and their posterity the enjoyment of these inappreciable blessings; and also to assure them that, in the judgment of the Congress, the resources of the country, if developed with energy, husbanded with care and applied with fidelity, are more than sufficient to support the most protracted war which it can be necessary to wage for our independence; and to exhort them by every consideration which can influence freemen and patriots to a magnanimous surrender of all personal and party feuds; to an indignant rebuke of every exhibition of factious temper, in whatever quarter, or upon whatever pretext it may be made; to a generous support of all branches of the Government in the legitimate exercise of their constitutional powers; and to that harmonious and unselfish and patriotic co-operation which can alone impart to our cause the irresistible strength which springs from united councils, fraternal feelings, and fervent devotion to the public weal.

APPROVED January 22, 1864.

Jan. 30, 1864.

[No. 4.]—*Joint resolution of thanks to Major Von Borck.*

Preamble.

WHEREAS, Major Heros Von Borck, of Prussia, Adjutant and Inspector General of the cavalry corps of the army of northern Virginia, having left his own country to assist in securing the independence of ours, and by his personal gallantry in the field having won the admiration of his comrades as well as that of his commanding general, all of whom deeply sympathize with him in his present sufferings from wounds received in battle: Therefore,

Thanks of Con-
gress to Major Von
Borck.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and the same are hereby tendered, to Major Von Borek for his self-sacrificing devotion to our Confederacy, and for his distinguished services in support of its cause.

President to
transmit copy of
this resolution.

Resolved, That a copy of the foregoing resolution be transmitted to Major Von Borek by the President of the Confederate States.

APPROVED January 30, 1864.

Jan. 30, 1864.

[No. 5.]—*Joint resolution in relation to the salaries of the judges of the district courts of the Confederate States for the State of Virginia.*

Judges of dis-
trict courts, for the
State of Virginia,
to receive a salary
of \$5,000 each per
annum.

Resolved by the Congress of the Confederate States of America, That under the second section of the act of the provisional Congress entitled "An Act to establish the judicial courts of the Confederate States of America," approved March sixteenth, eighteen hundred and sixty-one, the judges of the district courts of the Confederate States for the State of Virginia, are entitled to receive each a salary of five thousand dollars per annum, according to the provisions an act of the General Assembly of Virginia entitled "An Act providing compensation for the members of the General Assembly, judges and other officers of the Gov-

ernment, in lieu of the compensation now allowed by law," passed December sixteenth, eighteen hundred and sixty-three.

APPROVED January 30, 1864.

[No. 6.]—*Joint resolution of thanks to the Tennessee troops who have re-enlisted for the year.* Feb. 3, 1864.

WHEREAS, the Congress of the Confederate States have received, with the liveliest emotions, the cheering intelligence that a large portion of the Tennessee troops composing the army of Tennessee, under the command of General Joseph E. Johnston, have tendered their services to the country during the war; it is, therefore, Preamble.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are hereby cordially given to the gallant soldiers of Tennessee, who have, in advance of the legislation of Congress, and before their three years' term of service has expired, voluntarily tendered their services to the country during the war, with the heroic determination never to abandon the field till the last vandal invader is driven from our soil and our freedom won. Thanks of Congress given to the soldiers of Tennessee who have tendered their services during the war.

Resolved, That, in view of the magnitude of the struggle in which we are engaged, and the great stake at issue—the freedom of our country—the Congress indulges the confident hope that the example so heroically set by their brothers-in-arms will be followed by our whole army, thus giving to the world, after nearly three years of arduous struggle, an earnest of their determination to die or be free.

Resolved, That the President be requested to have the foregoing preamble and resolution sent to the commanders of the army, with the request that they communicate them to the officers and soldiers, as an evidence of the high appreciation in which they are gratefully held by the Congress of the Confederate States of America, for their heroic valor displayed on so many memorable occasions, and for their fortitude and perseverance under so many trials. Preamble and resolution to be communicated to the officers and soldiers.

APPROVED February 3, 1864.

[No. 7.]—*Joint resolution of thanks to North Carolina troops.* Feb. 6, 1864.

The Congress of the Confederate States having learned through the public press of the re-enlistment for the war of the North Carolina brigade in the army of northern Virginia serving under General Robert D. Johnson; Therefore, Preamble.

Resolved by the Congress of the Confederate States of America, That the patriotism and spirit of the North Carolina troops, evinced by their prompt and voluntary devotion of themselves afresh to the service of the country, are beyond all praise, and deserve the unbounded gratitude of the country. Thanks of Congress to North Carolina troops.

APPROVED February 6, 1864.

Feb. 6, 1864. [No. 8.]—*Joint resolution of thanks to the troops from the State of Louisiana in the army of Tennessee.*

Thanks of Congress to the troops from Louisiana in the army of Tennessee. *Resolved by the Congress of the Confederate States of America,* That the thanks of Congress are tendered to the gallant troops from the State of Louisiana in the army of Tennessee, who have, with signal unanimity, volunteered their services for the war.

SEC. 2. *Resolved;* That the lofty and self-sacrificing spirit exhibited by this noble act deserves, and will receive, the commendation and gratitude of every true patriot.

SEC. 3. *Resolved,* That the thanks of Congress are equally due, and are tendered, to the patriotic and self-sacrificing troops, who, at the commencement of the war, placed their services at the disposal of their country without condition or limit as to time.

APPROVED February 6, 1864.

Feb. 6, 1864. [No. 9.]—*Joint resolutions of thanks to the Alabama troops who have re-enlisted for the war.*

Preamble.

WHEREAS, The Alabama troops composing the brigade commanded by Brigadier General Cullen A. Battle, in the army of northern Virginia, volunteered in the service of the Confederate States, in the early part of the year eighteen hundred and sixty-one, upon the first call for troops for the defence of Virginia, have participated in every battle fought by that army, from the battle of Seven Pines to that of Gettysburg, always winning, by their gallantry and devotion, deserved praise and honor, and now, after enduring for nearly three years the hardships and dangers of active military service, have re-enlisted for the war: Therefore,

Thanks of Congress to the Alabama troops who have re-enlisted for the war. *Resolved by the Congress of the Confederate States of America,* That the thanks of Congress are due, and hereby cordially tendered, to the Alabama troops, who, by their renewing the offer of their services to the country for the war in advance of any legislative action, have shown a spirit undaunted, a heroic determination to battle ever, until the independence of their country is established, and a consecration to the cause of liberty worthy of imitation by their comrades.

President requested to communicate these resolutions. *Resolved,* That the President be requested to communicate a copy of these resolutions to the commander and troops of said brigade as an evidence of the grateful appreciation by Congress of their fortitude and heroism during the trials and dangers of past services, and of their late act of patriotism, confirming the faith and reassuring the hope of the patriot.

APPROVED February 6, 1864.

Feb. 6, 1864. [No. 10.]—*Joint resolution of thanks to certain Florida troops.*

Thanks of Congress to the officers and men of the 2d Florida regiment. *Resolved,* That the thanks of Congress are due, and hereby tendered, to the officers and men of the second Florida regiment, who, after a service of distinguished gallantry and heroic suffering for nearly three years, did, on the twenty-eighth ultimo, at a meeting held near Rapidan

station, Virginia, resolve to re-enlist for the war at the expiration of their present term of service.

APPROVED February 6, 1864.

[No. 11.]—*Joint resolutions of thanks to the division commanded by Major General Rhodes.* Feb. 6, 1864.

The Congress of the Confederate States of America having learned that the division of troops commanded by Major General Rhodes have re-enlisted for the war, do

Resolve, That the thanks of Congress are due, and are hereby tendered, to the officers and troops commanded by Major General Rhodes for the patriotism exhibited by them in re-enlisting for the war, as well as for the gallantry they have always displayed upon the field of battle; and they are assured that their country will always bear in grateful remembrance the noble manner in which they have come to her assistance in the hour of her need.

Thanks of Congress to the officers and troops commanded by Major General Rhodes.

Resolved further, That the President be requested to communicate these resolutions to General Rhodes and the officers and troops under his command.

President requested to communicate these resolutions.

APPROVED February 6, 1864.

[No. 12.]—*Joint resolution of thanks to Brigadier General S. D. Ramseur's brigade of North Carolina troops for tendering their services for the war.* Feb. 6, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and are hereby cordially tendered, to the gallant brigade of North Carolina troops commanded by Brigadier General S. D. Ramseur, in the army of Northern Virginia, for their devoted patriotism in unanimously offering their valuable services to the Confederacy for the war, after having already signalized their patriotic zeal, fortitude and valor on many fields of battle and in many scenes of trial.

Thanks of Congress to Brigadier General S. D. Ramseur's brigade of North Carolina troops.

APPROVED February 6, 1864.

[No. 13.]—*Joint resolution of thanks to Colonel Thomas G. Lamar and the officers and men engaged in the defence of Secessionville.* Feb. 8, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and are hereby tendered, to Colonel Thomas G. Lamar and the officers and men engaged in the gallant and successful defence of Secessionville, against the greatly superior numbers of the enemy, on the sixteenth day of June, eighteen hundred and sixty-two.

Thanks of Congress to Col. T. G. Lamar and the officers and men engaged in the defence of Secessionville.

APPROVED February 8, 1864.

Feb. 8, 1864. [No. 14.]—*Joint resolutions of thanks to Captain Odium, Lieutenant Dowling, and the men under their command.*

Thanks of Congress to Capt. Odium, Lieut. Dowling and the Davis Guards under their command, for the defence of Sabine Pass, Texas.

Resolved, That the thanks of Congress are eminently due, and are hereby cordially given, to Captain Odium, Lieutenant Richard Dowling, and the forty-one men composing the Davis Guards, under their command, for their daring, gallant and successful defence of Sabine Pass, Texas, against the attack made by the enemy, on the eighth of September last, with a fleet of five gun-boats and twenty-two steam transports, carrying a land force of fifteen thousand men.

Resolved, That this defence, resulting, under the Providence of God, in the defeat of the enemy, the capture of two gun-boats, with more than three hundred prisoners, including the commander of the fleet; the crippling of a third gun-boat, the dispersion of the transports, and preventing the invasion of Texas, constitutes, in the opinion of Congress, one of the most brilliant and heroic achievements in the history of this war, and entitles the Davis Guards to the gratitude and admiration of their country.

President requested to communicate these resolutions.

Resolved, That the President be requested to communicate the foregoing resolutions to Captain Odium, Lieutenant Dowling, and the men under their command.

APPROVED February 8, 1864.

Feb. 8, 1864. [No. 15.]—*Joint resolution of thanks to General Beauregard, and the officers and men of his command, for their defence of Charleston, South Carolina.*

Thanks of Congress to Gen. Beauregard, and the officers and men of his command, for their defence of Charleston, S. C.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are eminently due, and are hereby cordially tendered, to General G. T. Beauregard and the officers and men of his command for their gallant and successful defence of the city of Charleston, South Carolina—a defence which, for the skill, heroism and tenacity displayed by the defenders during an attack scarcely paralleled in warfare—whether we consider the persistent efforts of the enemy or his almost boundless resources in the most improved and formidable artillery, and the most powerful engines of war hitherto known—is justly entitled to be pronounced glorious by impartial history and an admiring country.

President requested to communicate this resolution.

Resolved, That the President be requested to communicate the foregoing resolution to General Beauregard and the officers and men of his command.

APPROVED February 8, 1864.

Feb. 9, 1864. [No. 16.]—*Joint resolution of thanks to Major General Patrick R. Cleburne and the officers and men under his command, for distinguished service at Ringgold Gap, in the State of Georgia, November twenty-seventh, eighteen hundred and sixty-three.*

Thanks of Congress to Maj. Gen. Patrick R. Cleburne, and the officers and men of his command.

Resolved, That the thanks of Congress are due, and are hereby tendered, to Major General Patrick R. Cleburne and the officers and men under his command, for the victory obtained by them over superior forces of the enemy at Ringgold Gap, in the State of Georgia, on the twenty-seventh day of November, eighteen hundred and sixty-three, by which the advance of the enemy was impeded, our wagon train and most

of our artillery saved, and a large number of the enemy killed and wounded.

Resolved, That the President be requested to communicate the foregoing resolutions to Major General Cleburne and his command.

President requested to communicate this resolution.

APPROVED February 9, 1864.

[No. 17.]—*Joint resolution of thanks to the officers and men of McClung's battery.*

Feb. 13, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress and of the country are due, and are hereby tendered, to the members of McClung's battery, for the chivalrous and patriotic manner in which they have re-volunteered and tendered their services for the war, and that a copy of this resolution be transmitted to them without delay.

Thanks of Congress to the members of McClung's battery.

APPROVED February 13, 1864.

[No. 18.]—*Joint resolution of thanks to the tenth Mississippi regiment.*

Feb. 13, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are eminently due, and are hereby tendered, to the officers and men of the tenth Mississippi regiment, for having patriotically, and in a spirit of self-sacrificing devotion, re-enlisted for the war.

Thanks of Congress to the officers and men of the tenth Miss. reg't.

Resolved, That a record of these proceedings be forthwith furnished to the troops comprising the tenth Mississippi regiment.

APPROVED February 13, 1864.

[No. 19.]—*Joint resolution to declare the meaning of "An act allowing hospital accommodation to sick and wounded officers."*

Feb 13, 1864.

Resolved by the Congress of the Confederate States of America, That the true intent and meaning of "An act allowing hospital accommodations to sick and wounded officers," approved twenty-ninth day of April, eighteen hundred and sixty-three, were to cause to be furnished not only medicines, medical and other attendante and lodging, but subsistence also.

Act of April 29, 1863, ch. 47, p. 128, construed.

What hospital accommodations allowed sick and wounded soldiers.

APPROVED February 13, 1864.

[No. 20.]—*Joint resolution of thanks to the Virginia troops stationed at Drewry's Bluff.*

Feb. 15, 1864.

Resolved by the Congress of the Confederate States of America, That the communication of Major Francis W. Smith, commanding a battalion of Virginia artillery, stationed at Drewry's Bluff, composed of "United artillery," Captain Thomas Keevill; "Johnston artillery," Captain B. J. Eppes; "Neblitt's artillery," Captain W. G. Coleman, and "Southside artillery," Captain J. W. Drewry, announcing their voluntary re-enlistment for the war, is hailed with pleasure by Congress as an evidence of unflinching devotion to the cause of liberty and independence, and of stern

determination to resist to the utmost the wicked purposes of a relentless and merciless foe.

Thanks of Congress to the battalion of Va. artillery stationed at Drewry's Bluff.

Resolved, That the thanks of Congress are due, and are hereby tendered, to the officers and men of this command for their gallant and patriotic conduct "in unanimously re-enlisting for the war under such regulations as Congress may prescribe."

APPROVED February 15, 1864.

Feb. 15, 1864.

[No. 21.]—*Joint resolution of thanks to the officers and men of the twenty-eighth and thirteenth regiments of North Carolina troops.*

Thanks of Congress to the officers and men of the twenty-eighth and thirtieth regiments of N. C. troops.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress and of the country are due, and are hereby tendered, to the officers and men of the twenty-eighth and thirteenth regiments of North Carolina troops, who have so gallantly volunteered for the war, and have pledged themselves, their lives and fortunes, never to lay down their arms until our soil is freed from the invading foe and our independence obtained.

APPROVED February 15, 1864.

Feb. 15, 1864.

[No. 22.]—*Joint resolution of thanks to the officers and men of the third Georgia regiment.*

Thanks of Congress to the officers and men of third Ga. regiment.

Resolved by the Congress of the Confederate States of America, That the thanks of the Congress are due, and are hereby, through its representatives in Congress, tendered, to the officers and men of the third Georgia regiment, who were the first to leave their State to battle on the soil of Virginia, whose gallant dead have been left on many of her historic battle-fields, and which entire regiment to a man, have cheerfully and unanimously re-enlisted for the war, heroically resolving, that as they were among the first to take up arms in the cause of liberty and independence, they will be the last to lay them down.

APPROVED February 15, 1864.

Feb. 15, 1864.

[No. 23.]—*Joint resolution of thanks to the officers and men of the twenty-second Virginia regiment.*

Thanks of Congress to the officers and men of thirty-second Virginia regiment.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and are hereby gratefully tendered, to the officers and men of the gallant twenty-second regiment of Virginia infantry, for their noble zeal and patriotism in re-enlisting for the war.

APPROVED February 15, 1864.

[No. 24.]—*Joint resolution of thanks to Hart's battery, Hampton's legion, South Carolina volunteers.* Feb. 15, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are hereby tendered to Hart's battery, Hampton's legion, South Carolina volunteers, for their gallant and patriotic resolution, recently adopted, to re-enlist for the war.

APPROVED February 15, 1864.

[No. 25.]—*Joint resolution of thanks to the sixteenth Mississippi regiment.* Feb. 15, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are hereby tendered to the officers and men of the sixteenth regiment of Mississippi troops, Colonel Samuel E. Baker commanding, for their patriotic resolution, recently adopted, to re-enlist for the war.

APPROVED February 15, 1864.

[No. 26.]—*Joint resolution of thanks to the forty-sixth and fifty-fifth regiments of Tennessee volunteers at Mobile.* Feb. 15, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due to the officers and men of the Forty-sixth and Fifty-fifth regiments of Tennessee volunteers, for the promptness and patriotism they have displayed in unanimously re-enlisting for the war "under such regulations as Congress may prescribe."

APPROVED February 15, 1864.

[No. 27.]—*Joint resolution of thanks to the soldiers from the State of Alabama who have re-enlisted for the war.* Feb. 15, 1864.

WHEREAS, In addition to the various brigades and regiments of veteran troops from the State of Alabama to whom Congress has heretofore given evidence of grateful appreciation by vote of thanks for re-enlisting for the war, other brigades and regiments are nobly coming to the rescue of their imperilled country by such re-enlistment, thus furnishing evidence that the citizen soldiery from that State have determined never to abandon the struggle in which we are engaged until our independence shall have been achieved; therefore—

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and are hereby tendered, alike to the gallant soldiery from the State of Alabama who, in the first instance, enlisted for the war, and to those who, notwithstanding the toils and hardships of many a weary march and perils of many a hard-fought battle, have voluntarily come forward and offered their labors and lives.

Resolved, That such noble examples of heroism and self-sacrifice will ever be remembered by a grateful country, and should stimulate all those who remain at home to redouble their exertions to provide, not only for the

comfort and efficiency of those patriotic warriors, but for their families and loved ones whom they have left behind.

APPROVED February 15, 1864.

Feb. 15, 1864. [No. 28.]—*Joint resolution of thanks to the officers and men of the seventh and twelfth regiments of Virginia troops.*

Thanks of Congress to the officers and men of the 7th and 12th reg'ts of Va. troops.

Resolved by the Congress of the Confederate States of America, That the thanks are due, and are hereby heartily tendered, to the seventh and twelfth regiments Virginia cavalry, for the patriotic and indomitable spirit they have displayed in so promptly re-enlisting for the war, and that they have entitled themselves to the lasting gratitude of their country in thus renewing their vows of consecration to the sacred cause of Southern independence.

APPROVED February 15, 1864.

Feb. 15, 1864. [No. 29.]—*Joint resolution of thanks to the officers and men of Lomax's brigade.*

Thanks of Congress to Lomax's cavalry brigade.

Resolved by the Congress of the Confederate States of America, That the thanks of the Congress are due, and are hereby cordially tendered, to the gallant troops of Lomax's cavalry brigade, for their patriotic example in re-enlisting for the war, and that the lofty and determined spirit they have displayed in thus dedicating themselves afresh to the cause of independence will entitle them to the lasting gratitude of their country.

APPROVED February 15, 1864.

Feb. 15, 1864. [No. 30.]—*Joint resolution of thanks to the troops re-enlisting for the war from the State of Georgia.*

Thanks of Congress to troops from the State of Georgia.

Resolved by the Congress of the Confederate States of America, That the thanks of the Congress are due, and are hereby tendered, to the troops in the provisional army of the Confederate States from the State of Georgia, who have so promptly and so gallantly re-enlisted for the war.

SEC. 2. That the action of those who, from the beginning, have stood in the front of danger and endured every hardship, in thus so cheerfully resolving to remain the voluntary bulwark of our country's defence is commended by the Congress to all the people of the Confederate States as an example worthy of patriotic emulation, and should be accepted by every one as the signal for renewed devotion to the cause and for increased and universal energy in the prosecution of a struggle on the issue of which depends not only Confederate and State independence, but the very existence of constitutional government in America.

APPROVED February 15, 1864.

Feb. 15, 1864. [No. 31.]—*Joint resolution of thanks to certain Virginia regiments who have re-enlisted for the war.*

Thanks of Congress to the 61st

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and are hereby tendered, to the offi-

cers and men of the sixty-first Virginia regiment of infantry and the fifth Va. reg't of infantry and fifth Va. reg't of cavalry, for having patriotically, and in a spirit of self-sacrificing devotion, re-enlisted for the war.

SEC. 2. *Resolved*, That a record of these proceedings be forthwith furnished to the troops composing the above named regiments.

APPROVED February 15, 1864.

[No. 32.]—*Joint resolution of thanks to Commander John Taylor Wood and the officers and men under his command, for daring and brilliant conduct.* Feb. 15, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of the Congress of the Confederate States are due, and are hereby tendered, to Commander John Taylor Wood, Confederate States navy, and to the officers and men under his command, for the daring and brilliantly executed plans, which resulted in the capture of the United States transport schooner "Elmore," on the Potomac river; of the ship "Alleghany," and the United States gun-boats "Satellite" and "Reliance;" and the United States transport schooners "Golden Rod," "Coquette" and "Two Brothers," on the Chesapeake; and, more recently, in the capture from under the guns of the enemy's works of the United States gun-boat "Underwriter," on the Neuse river, near Newbern, North Carolina, with the officers and crews of the several vessels brought off as prisoners.

Thanks of Congress to Com. J. T. Wood, and the officers and men under his command.

APPROVED February 15, 1864.

[No. 33.]—*Joint resolution of thanks to the fifteenth, twenty-seventh and thirtieth regiments of North Carolina troops, for their patriotic devotion in re-enlisting for the year.* Feb. 15, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are tendered to the fifteenth, twenty-seventh and thirtieth regiments of North Carolina troops, for their patriotic devotion to our cause in re-enlisting for the war.

Thanks of Congress to the 15th, 27th and 30th reg'ts of N. C. troops.

APPROVED February 15, 1864.

[No. 34.]—*Joint resolution of thanks to the enlisted men of Douglas' (Texas) battery.* Feb. 16, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are eminently due, and are hereby tendered, to the enlisted men of Douglas' (Texas) battery, for the patriotic resolutions adopted by them on the eighteenth day of January last, and by which they re-enlisted in the military service of the country for the war.

Thanks of Congress to enlisted men of Douglas' (Texas) battery.

APPROVED February 16, 1864.

[No. 35.]—*Joint resolutions of thanks to the fifteenth and twenty-seventh regiments of North Carolina troops, Cooke's brigade.* Feb. 16, 1864.

Resolved by the Congress of the Confederate States of America, That the re-enlistment of the fifteenth and twenty-seventh regiments of

Thanks of Congress to the 15th

and 27th reg'ts of North Carolina troops, Cooke's brigade, is a grateful testimony of devotion to the great cause of Southern independence, and entitles them to the thanks of Congress and the country.

N. C. troops,
Cooke's brigade.

Resolved, That the thanks of Congress are hereby tendered to the officers and men of said regiments for their noble and patriotic conduct in re-enlisting for the war.

APPROVED February 16, 1864.

Feb. 16, 1864.

[No. 36].—*Joint resolution of thanks to the ninth Alabama regiment.*

Thanks of Congress to 9th Alabama regiment.

Resolved by the Congress of the Confederate States of America, That Congress hails with delight the manifestations evinced by the brave and gallant officers and privates of the ninth regiment Alabama volunteers, who have stood under the fire of the enemy for near three years, never to yield to Northern oppression, and for this act of patriotism and exalted self-sacrifice in re-enlisting for the war, the thanks of Congress and the country are eminently due them. That the example of those brave men who have endured the dangers and perils of the war since its commencement is a happy omen for the future, and should encourage Congress and the country to rest with an abiding hope and confidence in the success of our arms and the final triumph of liberty, under the lead of those brave and unconquerable spirits.

APPROVED February 16, 1864.

Feb. 17, 1864.

[No. 37].—*Joint resolutions of thanks to Lieutenant General E. Kirby Smith, for the battle of Richmond, Kentucky, and to his Lieutenants so specially commended by him, and to all the officers and soldiers of his command in that battle.*

Thanks of Congress to Gen. E. K. Smith and to the officers and soldiers of his command, for the battle of Richmond, Ky.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and are hereby tendered, to General E. Kirby Smith, for the signal victory achieved by him in the battle of Richmond, Kentucky, on the thirtieth of August, eighteen hundred and sixty-one, and to all the officers and soldiers of his command engaged in that battle; and especially to General Churchill, General Cleburne and Colonel Preston Smith, of whom he says: "I almost fear to particularize, lest I do not full justice to all. But I cannot close without expressing my admiration at the promptness and intelligence with which Generals Churchill, Cleburne and Colonel Preston Smith executed the orders given to them."

Special acknowledgment and commendation.

Sec. 2. *Resolved*, That special acknowledgements and commendation are declared for that highest order of generalship with which this victory was followed up, utterly annihilating with five thousand an army of ten thousand, of whom full five thousand were actually captured, besides the slain in battle; and for the brilliant campaign, in which the speed, vigor and constancy of a rapid advance resulted in planting the Confederate flag upon the capitol of Kentucky, and upon the shores of the Ohio river, in front of the great city of Cincinnati.

Sec. 3. *Resolved*, That the superior generalship displayed in rapidly gathering the immediate fruits of a victory, and in following it promptly with a campaign of activity, enterprise, and unwearied constancy, renders it worthy of the applause of the Government, and the emulation of the army.

SEC. 4. *Resolved*, That the President is requested, in appropriate general orders, to make public the sense of Congress in the premises, and to cause the same to be communicated to General E. Kirby Smith and the officers named, and to be read at the head of each regiment engaged in that battle. The sense of Congress to be made public in general orders, and read at the head of each regiment.

APPROVED February 17, 1864.

[No. 38.]—*Joint resolution of thanks to the officers and men of Poague's artillery battalion, for re-enlisting during the war.* Feb. 17, 1864.

WHEREAS, Poague's artillery battalion, third army corps, northern Virginia, has patriotically re-enlisted to serve during the war. Therefore— Thanks of Congress to officers and men of Poague's artillery battalion.
Resolved by the Congress of the Confederate States of America, That the thanks of Congress and of the country are due, and are hereby tendered, to the officers and men of said battalion for this act of noble and patriotic devotion to the cause in which we are engaged.

APPROVED February 17, 1864.

[No. 39.]—*Joint resolution of thanks to the Pee-Dee artillery of South Carolina volunteers.* Feb. 17, 1864.

WHEREAS, The Pee-Dee artillery of South Carolina volunteers, early in the present struggle for Southern independence, tendered their services to the Government for the period of the war, and have recently renewed their pledge to serve their country until the last invader is driven from our soil: Therefore— Preamble.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and are cordially tendered, to the Pee-Dee artillery of South Carolina volunteers, for their patriotic re-enlistment for the war. Thanks of Congress to the Pee-Dee artillery of S. C. volunteers.

APPROVED February 17, 1864.

[No. 40.]—*Joint resolution of thanks to the officers and men of McGowan's brigade, consisting of Orr's rifles, the first, twelfth, thirteenth and fourteenth regiments of South Carolina volunteers.* Feb. 17, 1864.

Resolved by the Congress of the Confederate States, That the thanks of Congress are due, and are hereby tendered, to Orr's rifles, the first, twelfth, thirteenth and fourteenth regiments South Carolina volunteers, composing McGowan's brigade, for their patriotic devotion to the cause of Southern independence, as manifested by their recent action, unanimately reiterating their determination to serve during the war; in thus renewing their pledges, after nearly three years of arduous and gallant service, they have met the expectation of their country, and are entitled to its approbation. Thanks of Congress to officers and men of McGowan's brigade.

APPROVED February 17, 1864.

Feb. 17, 1864. [No. 41.]—*Resolution of thanks to General N. B. Forrest and the officers and men of his command.*

Thanks of Congress to General N. B. Forrest and his command.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are again due, and are hereby tendered, to General N. B. Forrest and the officers and men of his command for meritorious service in the field, and especially for the daring, skill and perseverance exhibited in the pursuit and capture of the largely superior forces of the enemy near Rome, Georgia, in May last; for gallant conduct at Chickamauga, and for his recent brilliant services in west Tennessee.

APPROVED February 17, 1864.

Feb. 17, 1864. [No. 42.]—*Joint resolutions of thanks to Lieutenant General Longstreet and the officers and men of his command.*

Thanks of Congress to Lieut. Gen. Longstreet and his command.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and hereby cordially tendered, to Lieutenant General James Longstreet and the officers and men of his command, for their patriotic services and brilliant achievements in the present war, sharing, as they have, the arduous fatigues and privations of many campaigns in Virginia, Maryland, Pennsylvania, Georgia and Tennessee, and participating in nearly every great battle fought in those States; the commanding General ever displaying great ability, skill and prudence in command, and the officers and men the most heroic bravery, fortitude and energy, in every duty they have been called upon to perform.

Resolved, That the President be requested to transmit a copy of the foregoing resolution to Lieutenant General Longstreet for publication to his command.

APPROVED February 17, 1864.

Feb. 17, 1864. [No. 43.]—*Joint resolution construing an "Act to increase the compensation of civil officers and employees in the President's office and the Executive and Legislative Departments at Richmond, for a limited period," approved January thirtieth, eighteen hundred and sixty-four.*

Act of Jan. 30, 1864, (ante ch. 16, p. 176.) increasing compensation of civil officers and employees construed to embrace soldiers detailed for clerical duty.

Resolved, That the "Act to increase the compensation of certain civil officers and employees in the Presidents office, and in the Executive and Legislative Departments at Richmond, for a limited period," approved January thirtieth, eighteen hundred and sixty-four, be, and the same is hereby construed so as to embrace soldiers detailed for clerical duty in Richmond.

APPROVED February 17, 1864.

Feb. 17, 1864. [No. 44.]—*Joint resolution of thanks to Major General J. E. B. Stewart and the officers and men under his command.*

Thanks of Congress to Maj. Gen. J. E. B. Stewart and his command.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are due, and are hereby cordially tendered, to Major General J. E. B. Stewart and to the officers and men under his command for their distinguished gallantry and skill during the present war, especially as displayed in the summer of eighteen hundred and sixty-two, in the raid around the army of McClellan across the Chickahominy;

the expedition into Pennsylvania and to Catlett's Station, and in the battles of Flexwood, Chancellorsville and other places. That the President be requested to communicate this resolution to General Stewart and the officers and men under his command.

APPROVED February 17, 1864.

[No. 45.]—*Joint resolution of thanks to the thirty-seventh Mississippi regiment.*

Feb. 17, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress are eminently due, and are hereby tendered, to the officers and men of the thirty-ninth [seventh] Mississippi regiment, for their patriotic determination to continue in the service until the independence of these States shall have been firmly established.

Thanks of Congress to the 37th Miss. regiment.

Resolved, That the President be requested to transmit a copy of these resolutions to the regiment whose patriotic devotion to their country's cause they are designed to acknowledge.

APPROVED February 17, 1864.

[No. 46.]—*Joint resolution in reference to the adoption and publication of an address to the people of the Confederate States.*

Feb. 17, 1864.

Resolved by the Congress of the Confederate States of America, That the address to the people of the Confederate States, prepared and reported by the joint committee of the two Houses, appointed for that purpose at the present session of Congress, be and the same is hereby adopted as an address of the Congress of the Confederate States to the people of said States; and that forty thousand copies of said address be printed, with the names of the members of this Congress, present at the time of its adoption.

Address to the people of the C. S. reported by joint comtee, adopted, and ordered to be printed.

APPROVED February 17, 1864.

[No. 47.]—*Joint resolution of thanks to the officers and men of the thirty seventh regiment of North Carolina troops.*

Feb. 17, 1864.

Resolved by the Congress of the Confederate States of America, That the thanks of Congress and the country are due, and are hereby tendered, to the officers and men of the thirty-seventh regiment of North Carolina troops, for their gallant conduct in re-volunteering for the war.

Thanks of Congress to the officers, &c., of 37th reg't of N. C. Vols.

APPROVED February 17, 1864.

[No. 43.]—*Joint resolution explanatory of the act entitled "An act to lay taxes for the common defence and carry on the Government," approved the twenty-fourth day of April, eighteen hundred and sixty-three.*

Feb. 17, 1864.

Resolved by the Congress of the Confederate States of America, That the daily wages of detailed soldiers and other employees of the Government are not liable to taxation as income, although they may amount in the aggregate to the sum of one thousand dollars per annum.

Daily wages of soldiers and employees of Gov't, not liable to taxation as income.

APPROVED February 17, 1864.

Feb. 17, 1864.

[No. 49.]—*Joint resolution of thanks to the Surry light artillery.*

Thanks of Congress to the Surry light artillery.

The Congress of the Confederate States of America do resolve, That the thanks of Congress are due, and are hereby tendered, to the enlisted men of the Surry Light artillery, Captain J. D. Harkins, for their patriotic resolutions adopted on the ninth day of February, eighteen hundred and sixty-four, and for their manifestation of zeal in our struggle, and devotion to their country's cause, by re-enlisting for the war.

APPROVED February 17, 1864.