

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.