

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.

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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.

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

Post routes established in Ga.

*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 Dalonega. 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

In N. Carolina.

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.  
Proviso.

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.