

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 1863, 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.