

January, eighteen hundred and sixty-five, and which may remain out-standing on that day, a tax of one hundred per cent. is hereby imposed. standing on 1st Jan. 1865, 100 per cent.

Sec. 8. That section seven of an act entitled "An act to levy additional taxes for the common defence and support of the Government," approved seventeenth February, eighteen hundred and sixty-four, be, and the same is hereby, repealed, and the following inserted in lieu thereof: Act of Feb. 17, 1864, ch. 64, § 7, (ante. p. 210,) repealed.

I. That the first section of the "Act to lay taxes for the common defence and to carry on the Government of the Confederate States," approved twenty-fourth April, eighteen hundred and sixty-three, is suspended for the year eighteen hundred and sixty-four. 1st § act 24th April, 1863, (ante. p. 115,) suspended.

II. In all cases where a tax is levied on income derived from property, real, personal and mixed of every description, on the amount or value of which an *ad valorem* tax is laid, the *ad valorem* tax shall be deducted from the income tax: *Provided*, That in no case shall less be paid than the *ad valorem* tax. *Ad valorem* tax to be deducted from the income tax on same property. Proviso.

III. In the assessment of income derived from manufacturing or mining, there shall be deducted from the gross income or profits, the necessary annual repairs, not exceeding ten per cent. on the amount of the income derived therefrom. And, in addition to the deductions now allowed by law in the assessment of incomes derived from any source, the following shall be made, namely: The Confederate taxes actually paid by the owner on sales made by him, and the commissions actually paid by the consignor or shipper for selling, and in the production or manufacture of pig metal or other iron, the cost of fuel. Deductions allowed in the assessment of income derived from manufacturing or mining. Further deductions allowed in the assessment of incomes derived from any source.

Sec. 9. That all citizens of any one of the Confederate States, temporarily residing in another State, shall be liable to be assessed and taxed in the State or district in which he may temporarily reside; and it shall be the duty of all such who have not heretofore made return of their taxable property to the district assessor where they may temporarily reside, within thirty days after the passage of this act, to make such return; and any one liable to be assessed and taxed as aforesaid who shall fail or refuse, within the said period of thirty days to make such return, shall be liable to all the pains and penalties imposed by the laws of the Confederate States in such case. Citizens of the C. S. may be assessed and taxed in any State or district in which they temporarily reside. Return of their taxable property. Penalty for failure to make return.

APPROVED June 14, 1864.

CHAP. XLV.—An Act to increase the compensation of the heads of the several Executive Departments, and the assistant Secretary of War and the Treasury and of the assistant Attorney General and the Comptroller of the Treasury and other officers therein named.

June 14, 1864.

The Congress of the Confederate States of America do enact, That the compensation of the heads of the several Executive Departments of the Government shall, for one year from the passage of this act, be increased to nine thousand dollars; and of the Assistant Secretary of War and of the Treasury and of the Assistant Attorney General and the Comptroller of the Treasury be increased to six thousand dollars; and that the salaries of all clerks and employees in the various departments, located in the city of Richmond, be increased thirty three and one-third per cent., and at all other points throughout the Confederate States twenty-five per cent. for one year from the passage of this act: *Provided*, That the clerks detailed from the army or navy shall not be entitled to the benefits of this act. Compensation increased of the heads of Executive Dep'ts and their assistants, and of clerks and employees in dep'ts. Proviso.

APPROVED June 14, 1864.