

March 3, 1864. CHAP. XVIII. — *An Act to provide for the Protection of Overland Emigration to the States and Territories of the Pacific.*

Appropriation for protection of overland emigrants. Routes. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That, for the protection of emigrants by the overland route to the states and territories of the Pacific, the sum of forty thousand dollars be, and the same is hereby, appropriated out of any money in the treasury not otherwise appropriated, to be expended under the direction of the Secretary of War: *Provided,* That ten thousand dollars of said appropriation shall be applied to the protection of emigrants on the route from Fort Abercrombie by Fort Benton, and the further sum of ten thousand dollars of said appropriation shall be applied to the protection of emigrants on the route from Niobrarah, on the Missouri River, by the valley of the Niobrarah and Gallatin, in Idaho.

APPROVED, March 3, 1864.

March 7, 1864. CHAP. XX. — *An Act to increase the Internal Revenue, and for other Purposes.*

Duty on spirits distilled and sold, &c. 1862, ch. 119, § 41. Vol. xii. p. 447. Basis of collection of duty. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the passage of this act, in lieu of the duty provided for in section forty-one of an act entitled "An act to support the government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, and in addition to duties payable for licenses, there shall be levied, collected, and paid on all spirits that may be distilled and sold, or distilled and removed for consumption or sale previous to the first day of July next, of first proof, the duty of sixty cents on each and every gallon; and said duty shall be a lien and charge on such spirits, and also on the interest of all persons in default in the distillery used for distilling the same, with all the stills, vessels, fixtures, and tools therein, and in the lot or tract of land whereon the said distillery is situated, until the said duty shall be paid: *Provided,* That the said duty on spirituous liquors, and all other spirituous beverages enumerated in this act, shall be collected at no lower rate than the basis of first proof, and shall be increased in proportion for any greater strength than the strength of first proof.

Penalty for having for purposes of sale, in fraud of the revenue, spirits or other articles, &c., and same may be seized. Proceedings *in rem.* SEC. 2. *And be it further enacted,* That all spirits or other articles on which duties are imposed by the provisions of this act, or of the act referred to in the first section of this act and amendments thereto, which shall be found in the possession or custody or within the control of any person or persons, for the purpose of being sold by such person or persons, in fraud of the internal revenue laws, as heretofore referred to, or with design to avoid payment of said duties, may be seized by any collector or deputy collector who shall have reason to believe that the same are possessed, had, or held for the purpose or design aforesaid, that the same shall be forfeited to the United States; and also all articles of raw materials found in the possession of any person or persons intending to manufacture the same for the purpose of being sold by them, in fraud of said laws, or with design to evade the payment of said duties, and also all tools, implements, instruments, and personal property whatsoever used in the place or building, or within any yard or enclosure where such articles on which duties are imposed, as aforesaid, shall be found, may also be seized by any collector or deputy collector, as aforesaid, and the same shall be forfeited as aforesaid; and the proceedings to enforce said forfeiture shall be in the nature of a proceeding *in rem* in the circuit or district court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction; and any person who shall have in his custody or possession any such spirits or other articles, subject to duty as aforesaid, for the purpose of selling the same with the design of avoiding payment of the duties imposed thereon, shall be liable to a penalty of five hundred dollars, or not less than double the amount of duties fraudulently

attempted to be evaded, to be recovered and applied as other penalties provided by the act heretofore mentioned. And the spirits and other articles which shall be so seized by any collector or deputy collector shall, during the pendency of such proceedings, be delivered to the marshal of said district, and remain in his care and custody, and under his control, until final judgment in such proceedings shall be rendered: *Provided, however,* That when the property so seized may be liable to perish or become greatly reduced in value by keeping, or when it cannot be kept without great expense, the owner thereof or the marshal of the district may apply to the assessor of the district to examine said property; and if, in the opinion of said assessor, it shall be necessary that the said property should be sold to prevent such waste or expense, he shall appraise the same; and the owner thereupon shall have said property returned to him upon giving bond in such form as may be prescribed by the commissioner of internal revenue, and in an amount equal to the appraised value, with such sureties as the said appraiser shall deem good and sufficient, to abide the final order, decree, or judgment of the court having cognizance of the case, and to pay the amount of said appraised value to the marshal or otherwise, as he may be ordered and directed by the court, which bond shall be filed by said appraiser with the commissioner of internal revenue. But if said owner shall neglect or refuse to give said bond, the appraiser shall issue to the marshal aforesaid an order to sell the same. And the said marshal shall thereupon advertise and sell the said property at public auction in the same manner as goods may be sold on final execution in said district. And the proceeds of the sale, after deducting the reasonable costs of the seizure and sale, shall be paid to the court aforesaid, to abide its final order, decree, or judgment.

Custody of property during pendency of proceedings.

Provision in case of perishable property.

SEC. 3. *And be it further enacted,* That all distilled spirits upon which an excise duty is imposed by law may be exported without payment of said duty, and, when the same is intended for exportation, may, without being charged with duty, be removed under such rules and regulations and upon the execution of such transportation bonds or other security as the Secretary of the Treasury may prescribe; said bonds or other security to be taken by the collector of internal revenue of the district from which such removal is made: *Provided,* That the said spirits shall be transported directly from the distillery or a bonded warehouse to a bonded warehouse established in conformity with the law and treasury regulations, at a port of entry of the United States, and used for the storage of distilled spirits, and be placed in charge of a proper officer of the customs, who, together with the owner and proprietor of the warehouse, shall have the joint custody of all the distilled spirits stored in said warehouse. And all the labor on the goods so stored shall be performed by the owner or proprietor of the warehouse, under the supervision of the officer of the customs in charge of the same, and at the expense of the said owner or proprietor; and the said spirits shall also be subject to the same rules and regulations, and be chargeable with the same costs and expenses, in all respects, to which other goods that are deposited in public store for exportation from the United States may be subject. And no drawback shall in any case be allowed on any distilled spirits upon which an excise duty shall have been paid either before or after it shall have been placed in a bonded warehouse as aforesaid; but no provision of this act shall be construed to repeal existing laws which provide that distilled spirits may be removed from the place of manufacture or bonded warehouse for the purpose of being redistilled for exportation, or which provide for the manufacture for exportation of medicines, preparations, compositions, perfumery, and cosmetics; or which provide for an allowance or drawback on cordials and other liquors when exported.

Certain distilled spirits may be exported without payment of duty.

Drawback not allowed, &c.

Certain laws not repealed hereby.

SEC. 4. *And be it further enacted,* That from and after the passage of this act, in lieu of the duties provided in the act referred to in the first

Duty on cotton.

section of this act, there shall be levied, collected, and paid upon all cotton produced or sold and removed for consumption, and upon which no duty has been levied, paid, or collected, a duty of two cents per pound; and such duty shall be and remain a lien thereon until said duty shall have been paid, in the possession of any person whomsoever. And further, if any person or persons, corporation or association of persons remove, carry, or transport the same, or procure any other party or parties to remove, carry, or transport the same from the place of its production, with the intent to evade the duty thereon, or to defraud the government, before said duty shall have been paid, such person or persons, corporation, or association of persons shall forfeit and pay to the United States double the amount of said duty, to be recovered in any court of competent jurisdiction: *Provided*, That all cotton sold by or on account of the government of the United States shall be free and exempt from duty at the time of and after the sale thereof, and the same shall be marked free, and the purchaser furnished with such a bill of sale as shall clearly and accurately describe the same, which shall be deemed and taken to be a permit authorizing the sale or removal thereof.

Penalty for removing cotton, with intent to evade, &c., duty

Cotton sold by government.

Duty to be marked on the bales, &c.

Permit for removal.

Duties of assessors and collectors in assessing and collecting the duty.

SEC. 5. *And be it further enacted*, That every collector to whom any duty upon cotton shall be paid shall mark the bales, or *rather* [other] packages, upon which the duty shall have been paid, in such manner as may clearly indicate the payment thereof, and shall give to the owner, or other person having charge of such cotton, a permit for the removal of the same, stating therein the amount and payment of the duty, the time and place of payment, the weight and marks upon the bales and packages, so that the same may be fully identified. Whenever any cotton, the product of the United States, shall arrive at any port of the United States from any state in insurrection against the government, the assessor or assistant assessor, under the act referred to in the first section of this act, shall immediately assess the taxes due thereon, and shall, without delay, return the same to the collector or deputy collector of said district, and the said collector or deputy collector shall demand of the owner or other person having charge of such cotton, the tax imposed by this act, and assessed thereon, unless evidence of previous payment of said tax shall be produced, under such regulations as the commissioner of internal revenue, by the direction of the Secretary of the Treasury, shall from time to time prescribe; and in case the tax so assessed shall not be paid to such collector within thirty days after demand, the collector or deputy collector, as aforesaid, shall institute proceedings for the recovery of the tax, which shall be a lien upon said cotton from the time when said assessment shall be made.

Drawback.

SEC. 6. *And be it further enacted*, That, from and after the date on which this act takes effect, in computing the allowance or drawback upon articles manufactured exclusively of cotton when exported, there shall be allowed, in addition to the three per centum duty which shall have been paid on such articles, a drawback of two cents per pound upon such articles in all cases where the duty imposed by this act upon the cotton used in the manufacture thereof shall be satisfactorily shown to have been previously paid, the amount of said drawback to be ascertained in such manner as may be prescribed by the commissioner of internal revenue, under the direction of the Secretary of the Treasury.

Additional duties on distilled spirits.

SEC. 7. *And be it further enacted*, That, from and after the passage of this act, in addition to the duties heretofore imposed by law, there shall be levied, collected, and paid on spirits distilled from grain or other materials, whether of American or foreign production, imported from foreign countries previous to the first day of July next, of first proof, a duty of forty cents on each and every gallon, and no lower rate of duty shall be levied or collected than upon the basis of first proof, and shall be increased in proportion for any greater strength than the strength of first proof; and

that upon all such spirits imported prior to the passage of this act there shall be levied, collected, and paid an additional tax of forty cents per gallon, to be collected under the direction and according to regulations established by the Secretary of the Treasury.

SEC. 8. *And be it further enacted*, That consuls of foreign countries in the United States, who are not citizens thereof, shall be, and hereby are, exempt from any income tax imposed by the act referred to in the first section of this act, which may be derived from their official emoluments, or from property in such countries: *Provided*, That the governments which such consuls may represent shall extend similar exemption to consuls of the United States.

Certain consuls, &c., not subject to the income tax.

Proviso.

SEC. 9. *And be it further enacted*, That the provisions of the act entitled "An act further to provide for the collection of duties on imports," approved March second, one thousand eight hundred and thirty-three, now in force, shall be taken and deemed as extending to and embracing all laws for the collection of internal duties, stamp duties, licenses, or taxes, which have been or may be hereafter enacted; and all persons duly authorized to assess, receive, or collect such duties or taxes under such laws, are hereby declared to be and to have been "revenue officers," within the true intent and meaning of the said act, and entitled to all the exemptions, immunities, benefits, rights, and privileges therein enumerated and conferred.

Provisions of former act extended. 1833, ch. 57. Vol. iv. p. 632.

Who to be deemed "revenue officers."

APPROVED, March 7, 1864.

CHAP. XXI.—*An Act to incorporate the Washington City Savings Bank.*

March 8, 1864.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That William B. Todd, William P. Dole, Edward Clark, Edward J. Simms, Joseph J. Coombs, Z. C. Robbins, Thomas S. Gardner, John R. Elvans, and Samuel B. Niles, and their associates and successors, are constituted and created a body corporate and politic, by the name of "The Washington City Savings Bank."

Washington City Savings Bank incorporated.

SEC. 2. *And be it further enacted*, That the officers of said corporation shall consist of a president and vice-president, who, together with seven trustees, shall constitute a board of managers, four of whom, if the president or vice-president be present, shall constitute a legal meeting of such board for the transaction of business.

Name. Officers; Quorum.

SEC. 3. *And be it further enacted*, That said corporation shall meet annually in the month of April, and as much oftener as they may judge expedient, and any seven members of said corporation, the president, secretary, or treasurer being one, shall be a quorum, and the said corporation at their annual meeting shall have power to elect a president and a treasurer, who shall give bond, in the sum of ten thousand dollars, for the faithful discharge of the duties of his office, and all such other officers as may be deemed necessary; which officers shall continue in office one year, and until others are chosen in their stead, and all officers so chosen shall be under oath to the faithful discharge of the duties of their offices, respectively.

Annual and other meetings.

Quorum. President. Treasurer, his bond.

Term of office.

Oath.

SEC. 4. *And be it further enacted*, That said corporation may receive on deposit, for the use and benefit of the depositors, all sums of money offered for that purpose: *Provided, however*, That it shall not hold at the same time more than one thousand dollars of any one depositor, other than a religious or charitable corporation. All such sums may be invested in the stock of any bank incorporated by congress, or may be loaned on interest to any such bank, or may be loaned on bonds or notes, with collateral security of the stock of such banks at not more than ninety per centum of its par value, or they may be invested in the public funds of the United States, of the several states, or loaned on a pledge of any of said funds, or invested in loans on mortgages of real estate: *Provided*,

Deposits.

Limit. Investments.