

whenever the same shall be payable, to stockholders, policy-holders or depositors," are hereby declared to mean all dividends in scrip or money wherever payable, and all stockholders, policy-holders, depositors, or parties whatsoever, including non-residents, whether citizens or aliens.

SEC. 2. *And be it further enacted*, That in section one hundred and twenty-two of said act the word "stockholders" is hereby declared to mean all persons or parties whatsoever that are or may be stockholders, including non-residents, whether citizens or aliens; and the words "all such interest or coupons, dividends or profits, whenever the same shall be payable," are hereby declared to apply to all such interest or coupons, dividends or profits wherever the same are or may be payable, and to whatsoever party or person the same are or may be payable, including non-residents, whether citizens or aliens.

In § 120, the words "stockholders," and "all such interest, &c.," to mean what. Vol. xiii. p. 283.

SEC. 3. *And be it further enacted*, That it shall be the duty of all persons required to make returns or lists of income and articles or objects charged with any duty or tax, as provided by the act aforesaid, or any act amendatory thereof, to declare in such returns whether the several rates and amounts therein contained are stated according to their values in legal tender currency; and in case of neglect or refusal so to state, to the satisfaction of the assistant assessor receiving such returns or lists, such assistant assessor is hereby required to make returns or lists for such persons so neglecting or refusing, as in case of persons neglecting or refusing to make the lists or returns required by the acts aforesaid, and to assess the duty thereon, and to add thereto the amount of penalties imposed by law in case of such neglect or refusal.

Persons making returns of income, &c., to declare whether the rates, &c., in such returns are given in legal tender currency. Penalty for refusal or neglect so to do.

Repealed. See *Post*, p. 147.

SEC. 4. *And be it further enacted*, That whenever the rates and amounts contained in the lists or returns as aforesaid shall be stated in coined money, it shall be the duty of each assessor receiving the same to reduce such rates and amounts to their equivalent in legal tender currency, according to the value of such coined money in said currency at the time when and place where said lists or returns are receivable, and which value the said assessor shall determine. And the lists required by law to be furnished to collectors by assessors shall in all cases contain the several amounts of taxes or duties assessed, estimated, or valued in legal tender currency only.

Returns stated in coined money to be reduced to equivalent in legal tender currency.

Repealed. See *Post*, p. 147.

SEC. 5. *And be it further enacted*, That the provisions of this act shall, so far as necessary, apply to all returns, lists, assessments, and collections required by the acts aforesaid in addition to those above mentioned, by whomsoever made, returned, assessed, or collected, in any mode or for any purpose whatever. And the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, is hereby authorized to make all necessary rules and regulations for carrying this act into effect.

This act to apply to all returns, lists, assessments, &c.

Repealed. See *Post*, p. 147.

Rules and regulations.

APPROVED, March 10, 1866.

CHAP. XVI. — *An Act to establish certain Post Roads.*

March 14, 1866.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the following be established as post roads:

Post roads established in

CALIFORNIA.

California.

- From Rio Vista, via Maine Prairie and Binghampton, to Silveyville.
- From Red Bluff, via the Upper Sacramento river, Soda Springs, and Shasta Valley, to Yreka.
- From Red Bluff, via Payne's Creek, Mill Creek, and Big Meadows, to Susanville.
- From Chico, via Stony Creek and Coast Range, to Nome Cut.
- From Cloverdale, via the Lakeport and Cloverdale Wagon Road, to Lakeport.

Post routes.
Colorado.

COLORADO.

From Central City, via Georgetown, to Argentine.
From Gold Dirt to South Boulder.
From Denver, via Mount Vernon and Idaho, to Empire City.

Dakota.

DAKOTA.

From Fort Wadsworth to Devils Lake.

Indiana.

INDIANA.

From Momence, Illinois, via Beaver Lake Ditch, Stringham's Point, and Pilot Grove, all in Newton county, Indiana, to Adriance, Indiana.
From Fulton, via Millville, to Keenawha.

Iowa.

IOWA.

From Boonsboro' to Panora.
From Winterset, via Quincy, Clarinda, and Marysville, to Savannah, in Missouri.
From Indianola, via Lawrenceburg and Liberty Centre, to Chariton.
From Chariton, Lucas county, via Garden Grove, to Leon.
From Marshalltown, via Vienna, Wolf Grove, Fifteen-Mile Grove, and Grundy Centre, to New Hartford.
From Decorah to Hesper, in Winnesheik county.
From West Mitchell, in Mitchell county, by Plymouth and Mason City, to Clear Lake, in Cerro Gordo county.
From Postville, via Lybrand and Ludlow, to Waukon in Alamakee county.

Kansas.

KANSAS.

From Humboldt, Kansas, via Osage, Catholic Mission, and Chetopa, to Fort Gibson,
From Pleasant Hill, Missouri, via Blooming Grove, to Mound City, Kansas.
From Neosha Falls, Kansas, via Belmont, to Syracuse, in Wilson county.
From Fort Scott, via Mill Creek, Dayton, Mapleton, and Blue Mounds, to Garnett, tri-weekly.
From Verdigris Falls, via Virgil, to Pleasant Grove.
From Xenia to Walnut Hills.
From Council Grove to Albine.
From Neosha Falls, via Mount Airy, to Liberty, in Woodson county.
From Emporia, via Madison, Shell Rock, Pleasant Grove, and Post Oak, to Fort Roe.
From Ottumwa, via Madison, Janesville, Eureka, and Darley's Mills, to Salt Spring.
From Enterprise, via Ottumwa, Sac and Fox Agency, Greenwood, Ottawa, and Paola, to Harrisonville, Missouri.
From Council Grove to Marion Centre.
From Ottawa, via James Carroll's, Jackson Mark's, and Mineral Point, to Burlington.
From Medina, via Oskaloosa, Winchester, and Easton, to Leavenworth.
From Lawrence, via Oskaloosa, to Grasshopper Falls.
From Perryville, (located on the route of the Union Pacific railroad,) via Oskaloosa and Easton, to Leavenworth.

Maine.

MAINE.

From Porter, via North Parsonfield, Parsonfield, and North Newfield, to West Newfield, in York county.

From North Acton, Maine, via Wakefield, to Union, New Hampshire.
 From Woodman's Station, via New Gloucester and West Gloucester,
 to North Raymond, in Cumberland county.
 From Poland to West Poland, in Androscoggin county.

Post routes.

MASSACHUSETTS.

Massachusetts.

From North Falmouth, by Hatchville and East Falmouth, to Waquoit.

MICHIGAN.

Michigan.

From Coopersville to Squire's Ferry.
 From Coopersville, via Mansfield Mills, Ravenna, Slocum's Grove,
 Whitney's Mill, and Moreland, to Squire's Ferry.

MINNESOTA.

Minnesota.

From Paynesville, by Norway Lake, to Six-mile Timber, on Chippe-
 way river.

From Hastings, via Cannon Falls, to Kenyon.

From Saint Cloud to Fort Ripley, on the west bank of the Mississippi
 river.

From Watertown to Glencoe.

From Blue Earth city, Minnesota, to Yankton, Dakota Territory.

From Hutchinson, via Cedar, Greenleaf, Kandigoli, and Irving, to To-
 rah.

From Henderson, by Arlington, New Auburn, Witadan Lake, and
 Fort Wadsworth, in Dakota Territory, to Fort Rice, on Missouri river.

NEBRASKA.

Nebraska.

From West Point, Cumming county, to Rock Creek, in said county,
 ten miles.

From Pawnee City, via Frieeces Mills, Nebraska, to Seneca, in Kansas.

From Dakota City, via West Point, to Columbus.

From Brownsville, Nebraska, to Rockport, Missouri.

From Big Sandy, Jones county, to Rose Creek, Nuckolls county.

From Plattsmouth, via Glendale, South Bend, Ashland, Salt Creek,
 Rock Creek, Lancaster, Saline City, Saltillo, Centreville, Olive Branch,
 Clatona, to Beatrice.

From Plattsmouth, via 8 Mile Grove, to Weeping Water.

From Decatur, via Logan Valley, West Point, St. Charles, and Jal-
 apa, to Fremont.

From De Soto, via Arizonia, to Decatur.

NEVADA.

Nevada.

From Carson, by way of Ophir, Washoe City, and Steamboat Springs,
 to Huffaker's Ranch, all in Nevada.

From Ione, by way of Canon City, to Austin, all in Nevada.

From Austin to Cortez, in Nevada.

From Austin, by way of Kingston, Twin river, and San Antonio Dis-
 trict, to Silver Peak, all in Nevada.

From Virginia, by way of Sacramento District, Unionville, Star, Dungs-
 len, and Paradise Valley, in Nevada, to Boise City, in Idaho.

NEW YORK.

New York.

From Unadilla, in the county of Otsego, via Sidney, Tompkins, and
 Masonville, to Cannonsville, in the county of Delaware.

The road from South New Berlin, in the county of Chenango, to Mor-
 ris, in the county of Otsego, in the State of New York, is hereby declared
 to be a post road.

Post routes.
Ohio.

OHIO.

From New Carlisle, via Brant, to Dayton.

Oregon.

OREGON.

From Auburn to Clarksville.
From Dalles City, on the Columbia river, to Umatilla, in Umatilla county.
From Umatilla, by Le Grand, in Union county to Baker City, in Baker county.

Pennsylvania.

PENNSYLVANIA.

From Tylersport, in Montgomery county, to Seller's Tavern, in Bucks county.

Vermont.

VERMONT.

From *Rassumpsie*, via South Danville, to Danville.
From South Danville to West Danville.

Washington Territory.

WASHINGTON TERRITORY.

From Wallula, by Autoine Plants, Peru, D'Orville Lake, and Hell Gate, to Helena, Montana Territory.

West Virginia.

WEST VIRGINIA.

Change route numbered four thousand one hundred and twenty-five, (4,125,) from Middletown, in Tyler county, to Ellenboro', in Ritchie county; and route Sisterville, in Tyler county, to Twiggs, in Pleasant county.

Wisconsin.

WISCONSIN.

From Watome, Waushara county, to Grand Rapids, Wood county
APPROVED, March 14, 1866.

March 14, 1866. CHAP. XVII. — *An Act to extend the Time for the Withdrawal of Goods for Consumption from public Store and bonded Warehouse, and for other Purposes.*

Until May 1, 1866, goods, &c. under bond, in any public, &c. warehouse, on which duties are unpaid, may be withdrawn for consumption upon payment of duties.

After May 1, 1866, such goods may be withdrawn, within one year after importation, upon payment, &c.

How may be withdrawn after one year and within three years from date of importation.

The exportation of bonded goods and their transportation in bond not prevented.

Repeal of inconsistent acts.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the passage of this act, and until the first day of May, eighteen hundred and sixty-six, any goods, wares, or merchandise under bond, in any public or private bonded warehouse, upon which the duties are unpaid, may be withdrawn for consumption, and the bonds cancelled, on payment of the duties and charges prescribed by law; and any goods, wares, or merchandise deposited in bond, in any public or private bonded warehouse, on and after the first day of May aforesaid, and all goods, wares, or merchandise remaining in warehouse, under bond, on said first day of May, may be withdrawn for consumption within one year from the date of original importation, on payment of the duties and charges to which they may be subject by law at the time of such withdrawal; and after the expiration of one year from the date of original importation, and until the expiration of three years from said date, any goods, wares, or merchandise, in bond as aforesaid, may be withdrawn for consumption on payment of the duties assessed on the original entry and charges, and an additional duty of ten per centum of the amount of such duties and charges.

SEC. 2. *And be it further enacted,* That neither this nor any other act shall operate to prevent the exportation of bonded goods, wares, or merchandise from warehouse within three years from the date of original importation, nor their transportation in bond from the port into which they were originally imported to any other port or ports for the purpose of exportation; and all acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

APPROVED, March 14, 1866.