

the possession of Benn Pitman, the phonographic reporter of said court, a full and complete report of the proceedings of said court of inquiry: Therefore,

Complete transcript of phonographic notes of the court of inquiry in the case of General Don Carlos Buell to be made and filed.

See Post, p. 367.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be directed to employ at once Benn Pitman, the reporter for the court of inquiry in the said matter, to make a full and complete transcript of the phonographic notes taken by him during the said investigation, and to put the same on file among the records of the War Department, and to furnish a copy of the same to Congress.

APPROVED, June 5, 1872.

June 5, 1872. CHAP. CCCXII. — *An Act for the Relief of George A. Stevens, of the United States Navy.*

George A. Stevens to be re-appointed in the navy.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is hereby authorized to appoint, and, with the advice and consent of the Senate, to commission, George A. Stevens to such rank in the United States navy as the circumstances of said Stevens' case may, in his judgment, seem to justify: *Provided,* That the appointment hereby authorized shall not entitle the said Stevens to a position above that formerly occupied by him in the navy.

APPROVED, June 5, 1872.

June 5, 1872. CHAP. CCCXIII. — *An Act making a Transfer of a Pension Appropriation from one Fund to another.*

Transfer of pension appropriation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized to transfer from the appropriations for pensions for "widows and dependent relatives and soldiers of the war of eighteen hundred and twelve," for the fiscal year ending June thirtieth, eighteen hundred and seventy-two, such an amount as may be necessary to meet any deficiency that may arise in the appropriation for invalid pensions for that year.

APPROVED, June 5, 1872.

June 6, 1872. CHAP. CCCXV. — *An Act to reduce Duties on Imports, and to reduce Internal Taxes, and for other Purposes.*

[Amended. Post, p. 539.]

Customs duties in lieu of former duties, from August 1, 1872, upon

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties heretofore imposed by law on the articles hereinafter enumerated or provided for, imported from foreign countries, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

coal;

On all slack coal or culm, such as will pass through a half-inch screen, forty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

salt;

On all bituminous coal and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel.

On salt, in bulk, eight cents per one hundred pounds.

On salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds.

oatmeal;

On oat-meal, one half cent per pound.

potatoes;

On potatoes, fifteen cents per bushel.

leather and skins.

On bend or belting leather, and on Spanish or other sole leather, fifteen per centum ad valorem.

On calf-skins, tanned, or tanned and dressed, twenty-five per centum ad valorem.

On upper leather of all other kinds, and on skins dressed and finished

- of all kinds, not herein otherwise provided for, twenty per centum ad valorem. Customs duties in lieu of former duties from August 1, 1872, upon
 - On all skins for morocco tanned, but unfinished, ten per centum ad valorem.
 - On chiccory-root, ground or unground, one cent per pound. chiccory root;
 - On all timber, squared or sided, not otherwise provided for, one cent per cubic foot; timber, boards, &c.;
 - On sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per thousand feet board measure;
 - On all other varieties of sawed lumber, two dollars per thousand feet board measure: *Provided*, That when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, fifty cents per thousand feet; and if planed on one side and tongued and grooved, one dollar per thousand feet; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet. planed, &c., lumber;
 - On hubs for wheels, posts, last-blocks, wagon blocks, oar blocks, gun blocks, heading blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem. hubs, blocks, &c.;
 - On pickets and palings, twenty per centum ad valorem. pickets, &c.;
 - On laths, fifteen cents per thousand pieces. laths, shingles, clapboards;
 - On all shingles, thirty-five cents per thousand.
 - On pine clapboards, two dollars per thousand.
 - On spruce clapboards, one dollar and fifty cents per thousand.
 - On house or cabinet furniture, in pieces or rough, and not finished, thirty per centum ad valorem. furniture;
 - On cabinet wares and house furniture, finished, thirty-five per centum ad valorem.
 - On casks and barrels, empty, and on sugar-box shoocks, and packing-boxes of wood, not otherwise provided for, thirty per centum ad valorem. casks and barrels;
 - On fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for, twenty per centum ad valorem. trees, plants, seeds, &c.;
 - On garden-seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, twenty per centum ad valorem.
 - On ginger, ground, three cents per pound.
 - On ginger, preserved or pickled, thirty-five per centum ad valorem. ginger;
 - On ginger, essence of, thirty-five per centum ad valorem.
 - On chocolate, five cents per pound, and on cocoa, prepared or manufactured, two cents per pound. chocolate.
- SEC. 2. That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties imposed by law on the articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, ninety per centum of the several duties and rates of duty now imposed by law upon said articles severally, it being the intent of this section to reduce existing duties on said articles ten per centum of such duties, that is to say:
- On all manufactures of cotton of which cotton is the component part of chief value. From August 1, 1872, rates of duty to be ninety per cent of the duties now imposed upon
 - On all wools, hair of the alpaca, goat, and other animals, and all manufactures wholly or in part of wool or hair of the alpaca, and other like animals, except as hereinafter provided. manufactures of cotton;
 - On all iron and steel, and on all manufactures of iron and steel, of which such metals or either of them shall be the component part of chief value, excepting cotton machinery. wools, &c., and manufactures thereof;
 - On all metals not herein otherwise provided for, and on all manufactures of metals of which either of them is the component part of chief value, ex- iron and steel, &c.;
 - On all manufactures of metals of which either of them is the component part of chief value, ex- metals, &c.;

From August 1, 1872, rates of duty to be ninety per cent of the duties now imposed upon wire-ropes, &c. ;	cepting percussion caps, watches, jewelry, and other articles of ornament : <i>Provided</i> , That all wire-rope and wire strand or chain made of iron-wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire of which said rope or strand or chain is made ; and all wire-rope and wire strand or chain made of steel wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made.
paper, &c., except, &c., books, &c. ;	On all paper, and manufactures of paper, excepting unsized printing paper, books and other printed matter, not herein specifically provided for.
india-rubber, &c., and oil-cloths ;	On all manufactures of India rubber, gutta-percha, or straw, and on oil-cloths of all descriptions.
glass and glass-ware ;	On glass and glassware, and on unwrought pipe-clay, fine clay, and fuller's earth.
leather, &c. ;	On all leather not otherwise herein provided for, and on all manufactures of skins, bone, ivory, horn, and leather, except gloves and mittens, and of which either of said articles is the component part of chief value ; and on liquorice paste or liquorice juice.
liquorice paste, &c.	SEC. 3. That on and after the first day of October next there shall be collected and paid on all goods, wares, and merchandise of the growth or produce of countries east of the Cape of Good Hope (except wool, raw cotton, and raw silk as reeled from the cocoon, or not further advanced than tram, thrown, or organzine), when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.
Ten per cent ad valorem additional duty after October 1, 1872, on certain goods, the produce of countries east of the Cape of Good Hope, when, &c.	SEC. 4. That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties heretofore imposed by law on the articles mentioned in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated, imported from foreign countries, the following duties and rates of duty, that is to say :
Duties in lieu of former duties from August 1st, 1872, upon	
manufactures of flax, &c. ;	On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton, thirty per centum ad valorem ; on all oil-cloth foundations or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, forty per centum ad valorem ; on all bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for, except bagging for cotton, composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material, forty per centum ad valorem.
floor-cloth canvases, cotton-bags, &c. ;	
insulators in telegraphy, except, &c. ;	On insulators for use exclusively in telegraphy, except those made of glass, twenty-five per centum ad valorem.
bouillons, &c. ;	On bouillons or cannettle, and metal threads, filé or gespinst, twenty-five per centum ad valorem.
emery ;	On emery ore, six dollars a ton ; and on emery grains, two cents a pound.
corks, &c. ;	On corks and cork bark, manufactured, thirty per centum ad valorem.
acids ;	On acids, namely, acetic, acetous, and pyroligneous of specific gravity of 1.047, or less, five cents per pound ; acetic, acetous, and pyroligneous of specific gravity over 1.047, thirty cents per pound ; carbolic, liquid, ten per centum ad valorem ; gallic, one dollar per pound ; sulphuric, fuming (Nordhausen), one cent per pound ; tannic, one dollar per pound ; tartaric, fifteen cents per pound.
acetates.	On acetates of ammonia, twenty-five cents per pound ; baryta, twenty-five cents per pound ; copper, ten cents per pound ; iron, twenty-five cents per pound ; lead, brown, five cents per pound ; white, ten cents per pound ;

potassa, twenty-five cents per pound; soda, twenty-five cents per pound; strontia, twenty-five cents per pound; zinc, twenty-five cents per pound. Customs duties on

On blue vitriol, four cents per pound ;	blue vitriol;
On camphor, refined, five cents per pound ;	camphor;
On sulphate of quinine, twenty per centum ad valorem ;	quinine;
On chlorate of potash, three cents per pound ;	potash ;
On Rochelle salts, five cents per pound ;	Rochelle salts;
On sal-soda, and soda-ash, one-fourth of one cent per pound ;	sal-soda, &c.;
On santonine, three dollars per pound ;	santonine ;
On strychnia, one dollar per ounce ;	strychnia ;
On bay-rum or bay-water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof.	bay-rum, &c.

On rum essence or oil, and bay-rum essence or oil, fifty cents per ounce.	rum essence ;
On all sized or glued paper, suitable only for printing-paper, twenty-five per centum ad valorem ;	sized paper ;

On vermouth, the same duty as on wines of the same cost ;	vermouth ;
On mustard, ground, in bulk, ten cents per pound ; when enclosed in glass or tin, fourteen cents per pound ;	mustard ;
On Zante or other currants, one cent per pound ;	currants, figs,
On figs, two and one-half cents per pound ;	raisins, dates,
On raisins, two and one-half cents per pound ;	&c. ;

On dates and prunes one cent per pound ;	
On preserved or condensed milk, twenty per centum ad valorem ;	condensed milk ;
On fire-crackers, one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater or less number.	fire-crackers ;

On tin, in plates or sheets, terne, and taggers tin, fifteen per centum ad valorem.	tin ;
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On iron and tin-plates galvanized or coated with any metal by electric batteries, two cents per pound.	iron, &c., plates ;
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On Moisie iron, made from sand ore by one process, fifteen dollars per ton.	moisie iron ;
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On umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, a duty of forty-five per centum ad valorem : <i>Provided</i> , That the rate of duty upon umbrellas, parasols, and sunshades, when covered with silk or alpaca, shall be sixty per centum ad valorem ; all other umbrellas shall be forty-five per centum ad valorem ;	umbrella, &c., ribs, &c.
	umbrellas ;

On saltpetre, crude, one cent per pound ; refined and partially refined, two cents per pound.	saltpetre.
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Sec. 5. That on and after the first day of August next the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say :	Articles exempt from duty on and after August 1, 1872.
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Acid, boracic and sulphuric ;

Agates, unmanufactured ;

Almond shells ;

Aluminium, or aluminum ;

Amber beads and amber gum ;

American manufactures, the following, to wit, casks, barrels, or carboys, and other vessels, and grain-bags, the manufacture of the United States, if exported, containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury ;

Angelica root ;

Animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association : *Provided*, that bond be first given, in accordance with the regulations to be pre-

Articles exempt from duty on and after August 1, 1872. scribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within said

six months;

Annato, roncou, rocou, or orleans, and all extracts of;

Annatto-seed;

Antimony, ore, and crude sulphuret of;

Aqua fortis;

Argal-dust;

Arseniate of aniline;

Balm of Gilead;

Balsams, viz.: Copavia, fir or Canada, Peru and Tolu;

Bamboo reeds, no further manufactured than cut into suitable lengths for walking-sticks or canes, or for sticks for umbrellas, parasols, or sun-shades;

Bamboos, unmanufactured;

Bezoar stones;

Bed feathers and downs;

Birds, stuffed;

Black salts;

Black tares;

Bladders, crude, and all integuments of animals not otherwise provided for;

Bologna sausages;

Bones, crude and not manufactured; bones, burned, calcined, ground, or steamed;

Borax, crude;

Borate of lime;

Books which shall have been printed and manufactured more than twenty years at the date of importation;

Books, maps, and charts imported by authority for the use of the United States or for the use of the library of Congress: *Provided*, That the duty shall not have been included in the contract or price paid;

Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States;

Books, professional, of persons arriving in the United States;

Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale;

Brazil paste;

Brazil pebbles for spectacles, and pebbles for spectacles, rough;

Burgundy pitch;

Camphor, crude;

Cat-gut strings, or gut-cord, for musical instruments;

Chamomile flowers;

Charcoal;

China root;

Cinchona root;

Chloride of lime;

Coal-stores of American vessels: *Provided*, That none shall be unloaded;

Cobalt, ore of;

Cocoa or cacao, crude, and fiber, leaves, and shells of;

Coir and coir yarn;

Colcothar, dry, or oxide of iron;

- Coltsfoot (crude drug);
 Contrayerva-root;
 Copper, old, taken from the bottom of American vessels compelled by
 marine disaster to repair in foreign ports;
 Cowage down;
 Cow or kine pox, or vaccine virus;
 Cubebs;
 Curling-stones or quoits;
 Curry and curry powders;
 Cyanite or kyanite;
 Diamonds, rough or uncut, including glazier's diamonds;
 Dried bugs;
 Dried blood;
 Dried and prepared flowers;
 Elecampane-root;
 Ergot;
 Fans, common palm-leaf;
 Farina;
 Flowers, leaves, plants, roots, barks, and seeds, for medicinal purposes,
 in a crude state, not otherwise provided for;
 Firewood;
 Flint, flints, and ground flint-stones;
 Fossels;
 Fruit, plants tropical and semi-tropical for the purpose of propagation
 or cultivation;
 Galanga, or galangal;
 Garancine;
 Gentian-root;
 Ginger-root;
 Ginseng-root;
 Goldbeaters' molds and goldbeaters' skins;
 Gold-size;
 Grease, for use as soap-stock only, not otherwise provided for;
 Gunny-bags and gunny-cloth, old or refuse, fit only for remanufacture;
 Gut and worm-gut, manufactured or unmanufactured, for whip and
 other cord;
 Guts, salted;
 Hair, all horse, cattle, cleaned or uncleaned, drawn or undrawn, but
 unmanufactured;
 Hair of hogs, curled, for beds and mattresses, and not fit for bristles;
 Hellebore-root;
 Hide cuttings, raw, with or without the hair on, for glue-stock;
 Hide-rope;
 Hides, namely, Angora goat-skins, raw, without the wool, unmanu-
 factured; asses' skins, raw, unmanufactured;
 Hides, raw or uncured, whether dry, salted, or pickled, and skins,
 except sheep-skins with the wool on;
 Hones and whetstones;
 Hop-roots for cultivation;
 Horn-strips;
 Indian hemp (crude drug);
 Indio or Malacca joints, not further manufactured than cut into suitable
 lengths for the manufacture into which they are intended to be converted;
 Iridium;
 Isinglass, or fish-glue;
 Istle, or Tampico fiber;
 Jalap;
 Josstick or Josslight;
 Jute butts;

Articles exempt
 from duty on and
 after August 1,
 1872.

Articles exempt
from duty on and
after August 1,
1872.

Leather, old scrap ;
Leaves, all, not otherwise provided for ;
Lithographic stones, not engraved ;
Loadstones ;
Logs, and round unmanufactured timber not otherwise provided for
and ship timber ;
Macaroni and vermicella ;
Madder and munjeet, ground or prepared, and all extracts of ;
Magnets ;
Manganese, oxide and ore of ;
Marrow, crude ;
Marsh-mallows ;
Matico leaf ;
Meerschaum, crude or raw ;
Mica and mica waste ;
Mineral waters, all, not artificial ;
Moss, sea-weed, and all other vegetable substances used for beds and
mattresses ;
Murexide (a dye) ;
Musk, crude ;
Mustard-seed, brown and white ;
Nuts, cocoa and Brazil or cream ;
Nux vomica ;
Oil, essential, fixed or expressed, viz. : Almonds ; amber, crude and rec-
tified ; ambergris ; anise, or anise-seed ; anthos, or rosemary ; bergamont ;
cajeput ; caraway ; cassia ; cedrat ; chamomile ; cinnamon ; citronella, or
lemon-grass ; civet ; fennel ; jasmine, or jessamine ; juglandium ; juniper ;
lavender ; mace ; ottar of roses ; poppy ; sesame, or sesamum-seed, or
bene ; thyme, red, or origanum ; thyme, white ; valerian ;
Oil-cake ;
Olives, green or prepared ;
Orange buds and flowers ;
Orpiment ;
Osmium ;
Oxidizing paste ;
Palladium ;
Paper-stock, crude, of every description, including all grasses, fibers,
rags other than wool, waste, shavings, clippings, old paper, rope ends,
waste rope, waste bagging, gunny-bags and gunny-cloth, old or refuse, to
be used in making and fit only to be converted into paper, and unfit for
any other manufacture, and cotton waste, whether for paper-stock or other
purposes ;
Pellitory root ;
Persis, or extract of archil, and cudbear ;
Peruvian bark ;
Pewter and britannia metal, old, and fit only to be remanufactured ;
Phanglein ;
Plumbago ;
Polypodium ;
Pulu ;
Quick-grass root ;
Quills, prepared or unprepared ;
Railroad ties, of wood ;
Ratan and reeds, unmanufactured ;
Rennets, raw or prepared ;
Root flour ;
Saffron and Safflower and extract of ;
Saffron cake ;
Sago, crude ;

Sago and sago-flour ;
 Saint John's beans ;
 Salacine ;
 Salep, or saloup ;
 Sassafras, bark and root ;
 Sauerkraut ;
 Sausage-skins ;
 Seeds, namely, anise, anise star, Canary, chia, sesamum, sugar-cane, and seeds of forest-trees ;
 Shark-skins ;
 Snails ;
 Soap-stocks ;
 Sparterre, for making or ornamental hats ;
 Spunk ;
 Stavesacre, crude ;
 Storax, or Styrax ;
 Straw, unmanufactured ;
 Strontia, oxide of, or protoxide of strontium ;
 Succinic acid ;
 Sugar of milk ;
 Talc ;
 Tamarinds ;
 Teasels ;
 Teeth, unmanufactured ;
 Terra-alba, aluminous ;
 Tica, crude ;
 Tin, in pigs, bars, or blocks, and grain-tin ;
 Tonquin, Tonqua, or Tonka beans ;
 Tripoli ;
 Umbrella sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes, in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canes ;
 Uranium, oxide of ;
 Vanilla beans or vanilla plants ;
 Venice turpentine ;
 Wafers ;
 Wax, bay or myrtle, Brazilian and Chinese ;
 Whalebone, unmanufactured ;
 Yams ;
 Yeast-cakes ;
 Zaffer.

Articles exempt from duty on and after August 1, 1872.

SEC. 6. That for all purposes the standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar, and all import duties that now are, or may hereafter be, imposed by law on vinegar imported from foreign countries shall be collected according to said standard. Standard for vinegar.

SEC. 7. That for a term of two years from and after the passage of this act, and no longer, machinery and apparatus designed only for, and adapted to be used for steam towage on canals, and not now manufactured in the United States, may be imported by any State, or by any person duly authorized by the legislature of any State, free of duty, subject to such regulations as may be prescribed by the Secretary of the Treasury ; and also that for the term of two years from and after the passage of this act, and no longer, steam plow machinery, adapted to the cultivation of the soil, may be imported by any person for his own use, free of duty, subject to such regulations of the Secretary of the Treasury as before provided. Certain machinery for steam-towage on canals, to be free of duty for two years, and certain steam-plow machinery.

SEC. 8. That all imported goods, wares, and merchandise which may Imported

goods, &c., in public stores August 1, 1872, to pay what duty.

Duties paid on goods in bonded warehouses to be adjusted. See 1872, ch. 425, Post, p. 381.

Certain articles exported for benefit of drawback, when entitled thereto. 1861, ch. 45, § 4. Vol. xii. p. 293.

Materials for the construction, &c., of certain vessels may be imported in bond.

No duties to be paid, if, &c. Such vessels not to engage in coastwise trade more than, &c.

Materials for repairs of certain vessels.

Duties may be remitted on salt used in curing certain fish. 1866, ch. 298, § 4. Vol. xiv. p. 328.

See 1873, ch. 13, §§ 2, 3. Post, p. 402.

Tax on distilled spirits. 1868, ch. 186. Vol. xv. p. 125.

Section 1. Spirits in distillery bonded warehouse.

Part of special tax paid by distillers may be refunded if, &c.

be in the public stores or bonded warehouses on the first day of August, eighteen hundred and seventy-two, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that day.

SEC. 9. That where fire-arms, scales, balances, shovels, spades, axes, hatchets, hammers, plows, cultivators, mowing-machines, and reapers manufactured with stocks or handles made of wood grown in the United States are exported for benefit of drawback under section four of the act of August fifth, eighteen hundred and sixty-one, and entitled, "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," such articles shall be entitled to such drawback, under that act, in all cases when the imported material exceeds one-half of the value of the material used.

SEC. 10. That from and after the passage of this act all lumber, timber, hemp, Manila, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal, which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and finished after the passage of this act, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for the purpose aforesaid, no duties shall be paid thereon: *Provided*, That vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *And provided further*, That all articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 11. That the proviso in section four of an act entitled "An act to protect the revenue, and for other purposes," approved July twenty-eighth, eighteen hundred and sixty-six, is hereby modified and amended so as to read as follows: *Provided*, That from and after the date of the passage of this act, imported salt in bond may be used in curing fish, taken by vessels licensed to engage in the fisheries, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that said salt has been used in curing fish, the duties on the same shall be remitted.

DISTILLED SPIRITS.

SEC. 12. That the act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, be and the same is hereby, amended as follows:

That section one be amended by striking out the word "fifty," and inserting in lieu thereof the word "seventy:" *Provided, nevertheless*, That distilled spirits lawfully deposited in a distillery bonded warehouse when this act shall take effect may be withdrawn therefrom on payment of the taxes thereon at the rate within the time and in the manner fixed by law at the time of such deposit: *Provided further*, That the special tax paid by distillers prior to the taking effect of this act, which has not been exhausted by the quantity of spirits distilled as provided by law, shall be refunded upon proper application out of any moneys arising from inter-

nal taxes not otherwise appropriated; and that said section be further amended by striking out the words "in excess of the number of gallons," and inserting in lieu thereof the words "amounting to one-half gallon or over," and add after the words "as a gallon" the words "and any fractional part of a gallon less than one-half gallon in any cask or package, shall be exempt from tax."

That section two be amended by striking out the word "meters."

Section 2.

Meters.

Section 3.

Commissioner

may require changes, &c., in apparatus, locks, seals, &c.

That section three be amended by striking out all after the enacting clause, and inserting in lieu thereof the following words: That the commissioner of internal revenue is hereby authorized to order and require such changes of or additions to distilling apparatus, connecting pipes, pumps, or cisterns, or any machinery connected with or used in or on the distillery premises, or may require to be put on any of the stills, tubs, cisterns, pipes, or other vessels, such fastenings, locks, or seals as he may deem necessary.

That section seven be amended by striking out the words "but in no case shall such bond be made for a less sum than five thousand dollars."

Section 7.

Bond of distiller.

Section 10.

Assessor with assistant to make surveys of distilleries at the expense of the United States, and estimate their capacity.

That section ten be amended by striking out all after the enacting clause, and inserting in lieu thereof the following, to wit: "That on the receipt of notice that any person wishes to commence the business of distilling, the assessor shall proceed, at the expense of the United States, with the aid of an assistant designated for the purpose by the commissioner of internal revenue, to make a survey of such distillery for the purpose of estimating and determining its true spirit-producing capacity for a day of twenty-four hours, a written report of which survey shall be made in triplicate, one copy of which shall be delivered to the distiller, and shall take effect on and after the date of such delivery, one copy retained by the assessor, and the other transmitted to the commissioner of internal revenue. In all surveys made under this act forty-five gallons of mash or beer brewed or fermented from grain shall represent not less than one bushel of grain, and seven gallons of mash or beer brewed or fermented from molasses shall represent not less than one gallon of molasses, except in distilleries operating on the sour-mash principle, in which distilleries sixty gallons of beer brewed or fermented from grain shall represent not less than one bushel of grain. If the commissioner of internal revenue shall at any time be satisfied that such report of the capacity of any distillery is in any respect incorrect or needs revision, he shall direct the assessor to make, in like manner, another survey of said distillery, the report of said survey to be made in triplicate and deposited as hereinbefore provided."

Report in triplicate.

What quantity of mash to represent a bushel of grain, or a gallon of molasses.

Other surveys and reports to be made if, &c.

That section eleven be amended by striking out the words "any assessor to assess a special tax upon" and the words "or for the collector to collect the same, or for any distiller who has heretofore paid a special tax as such to," and by inserting in lieu of the last specified words the words "to commence or;" also, by striking out the words "assessor of internal revenue to assess, or for any collector to collect any special tax for," and inserting in lieu of the last specified words the words "person to engage in the business of;" also, after the words "six hundred feet," each time they occur, the words "in a direct line."

Distiller not to commence, &c., business without giving bond; nor engage in distilling on premises less than six hundred feet distant in a direct line from premises used for rectifying.

That section twelve be amended by inserting after the words "six hundred feet" the words "in a direct line."

That section thirteen is hereby repealed.

Section 13.

That section fifteen be amended by inserting after the word "manufacture" the words "until the tax thereon shall have been paid."

Amendment of section 15;

That section sixteen be amended by striking out the words "expense of the owner of the distillery or warehouse" and inserting in lieu thereof the words "at the expense of the United States from and after the passage of this act."

section 16;

That section eighteen be amended by striking out the words "not hav-

section 18.

ing paid the special tax" and inserting in lieu thereof the words "other than a rectifier or wholesale liquor-dealer who has paid the special tax, or a distiller who has given the bond," and inserting after the words "who shall put up" the words "or keep up."

- Amendment of section 19; That section nineteen be amended by striking out the words "eleventh" and "twenty-first" and "if any false entry shall be made in either of said books or any entry required to be made therein shall be omitted therefrom, for every such false entry made, or omission, the distiller shall forfeit and pay a penalty of one thousand dollars," and the word "such" before the words "false entry" the first time it occurs.
- section 22; That section twenty-two be amended by striking out the words "having paid the special tax" and inserting in lieu thereof the words "having given the bond required by law," and by adding the following: "Provided, That nothing in this section shall be held to apply to suspensions caused by unavoidable accident; and the commissioner of internal revenue shall prescribe rules and regulations to govern in such cases of involuntary suspension."
- involuntary suspensions; section 23; That section twenty-three be amended by striking out the words "eleventh" and "twenty-first days," and insert "day."
- section 27; That section twenty-seven be amended as follows: Strike out the word "quantity" where it last occurs in said section and insert "fractional part of a gallon amounting to one-half gallon or over;" and strike out "less than one gallon" in the sixth line from the bottom of the section, after the words "regarded as a full gallon," and add "and any fractional part of a gallon less than one half-gallon in any cask or package shall be exempt from tax."
- section 28; That section twenty-eight be so amended that the tax therein provided for stamps shall be ten cents instead of twenty-five cents.
- section 42; That section forty-two be amended by striking out the words "the special tax has been paid" and inserting in lieu thereof the words "bond has been given;" also, by striking out the words "for the non-payment of the special tax" and inserting in lieu thereof the words "because no bond has been given."
- section 43; That section forty-three be amended by inserting after the word "brand," the second time it occurs, the words "and the commissioner of internal revenue may make such change in stamps and may prescribe such instruments, or other means for attaching, protecting, and canceling stamps for tobacco, snuff, cigars, distilled spirits, and fermented liquors, or either of them, as he and the Secretary of the Treasury shall approve, such instruments to be furnished by the United States to the persons using the stamps to be affixed therewith, under such regulation as the commissioner of internal revenue may prescribe."
- changes in stamps, &c., for tobacco, spirits, and fermented liquors; section 44; That section forty-four be amended by striking out the word "distiller" where it first occurs therein.
- section 47; That section forty-seven be amended by inserting after the words "original package" the words "or in case such spirits shall have been rectified, the name of the rectifier and the serial number of the rectifier's stamp."
- section 48. Tax upon wines, or compounds known as wine, not, &c. That section forty-eight be amended by striking out all after the enacting clause and inserting in lieu thereof the following: "That on all wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champagne, but not made from grapes grown in the United States, and on all liquors, not made from grapes, currants, rhubarb, or berries grown in the United States, but produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine, or as a substitute for wine, there shall be levied and collected a tax of ten cents per bottle or package containing not more than one pint, or of twenty cents per bottle or package containing more than one pint and not more than one quart, and at the same rate for any larger quantity of such merchandise, however the same may

be put up, or whatever may be the package; and the commissioner of internal revenue shall cause to be prepared suitable and special stamps denoting the tax herein imposed, to be affixed to each bottle or package containing such merchandise, by the person manufacturing, compounding, or putting up the same, before removal from the place of manufacture, compounding, or putting up; said stamps to be affixed and canceled in such manner as the commissioner of internal revenue may prescribe; and the absence of such stamp from any bottle or package containing such merchandise shall be prima facie evidence that the tax thereon has not been paid, and such merchandise shall be forfeited to the United States. Any person counterfeiting, altering, or re-using said stamps shall be subject to the same penalties as are imposed for the same offences in relation to proprietary stamps."

Special stamps denoting tax upon wines, &c.

Absence of stamp from bottle, &c., to be prima facie evidence that tax is not paid, &c.
Penalty for counterfeiting.

That section forty-nine be amended by striking out the word "twenty-five" and inserting in lieu thereof the word "ten;" also by striking out the words "the Secretary of the Treasury, on the recommendation of the commissioner of internal revenue, may appoint," and inserting in lieu thereof the words "the President may nominate, and, by and with the advice and consent of the Senate, appoint;" also, by striking out the words "shall be assigned to a designated territorial district, to be composed of one or more judicial districts and territories, and shall keep his office at some convenient place in his district to be designated by the commissioner, and," and inserting in lieu thereof the words "shall be assigned by the Secretary of the Treasury, on the recommendation of the commissioner of internal revenue, to duty in any part of the United States, and may be transferred from place to place, according to the exigency of the public service;" and strike out "within his district" wherever it occurs.

Amendment of section 49.

Ten supervisors of internal revenue, appointment, &c.

That section fifty be amended by striking out the word "supervisor" and inserting in lieu thereof the word "officer;" also, by striking out the word "detectives" and inserting in lieu thereof the word "agents."

Amendment of section 50;

That section fifty-three be amended by striking out all from and including the words "fees for gauging," down to and including the words "producer of such articles."

section 53;

That section fifty-four be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That distilled spirits upon which all taxes have been paid may be exported, with the privilege of drawback, in quantities of not less than one thousand gallons, and in distillers' original casks, containing not less than twenty wine gallons each, on application of the owner thereof to the collector of customs at any port of entries, and under such rules and regulations and after making such entry as may be prescribed by law and by the Secretary of the Treasury. The entry for such exportation shall be in triplicate, and shall contain the name of the person applying to export, the name of the distiller, and of the district in which the spirits were distilled, and the name of the vessel by which, and the name of the port to which, they are to be exported; and the form of the entry shall be as follows:

section 54;

Drawback upon distilled spirits exported.

Entry for exportation.

"Export entry of distilled spirits entitled to drawback.

Form of entry.

"Entry of spirits distilled by _____, in _____ district, State of _____, to be exported by _____, in the _____, whereof _____ is master, bound to _____."

"And the entry shall specify the whole number of casks or packages, the marks and serial numbers thereon, the quality or kind of spirits as known in commerce, the number of gauge or wine gallons and of proof gallons; and the amount of the tax on such spirits shall be verified by the oath or affirmation of the owner of the spirits, and that the tax has been paid thereon, and that they are truly intended to be exported to the port of _____, and not to be relanded within the limits of the United

Entry to specify what.

Drawback, &c. States. One bill of lading, duly signed by the master of the vessel, shall be deposited with said collector, to be filed at his office with the entry retained by him. One of said entries shall be, when the shipment is completed, transmitted to the Secretary of the Treasury, to be recorded and filed in his office. The lading on board said vessel shall be only after the receipt of an order or permit signed by the collector of customs and directed to a customs gauger, and after each cask or package shall have been distinctly marked or branded by said gauger as follows: 'For export from U. S. A.,' and the tax-paid stamps thereon obliterated. The casks or packages shall be inspected and gauged alongside of or on the vessel by the gauger designated by said collector, under such rules and regulations as the Secretary of the Treasury may prescribe; and on application of the said collector it shall be the duty of the surveyor of the port to designate and direct one of the custom-house inspectors to superintend such shipment. And the gauger aforesaid shall make a full return of such inspection and gauging in such form as may be prescribed by the Secretary of the Treasury, showing by whom each cask of such spirits was distilled, the serial number of the cask, and of the tax-paid stamp attached thereto, the proof and quantity of such spirits as per the original gauge-mark on each cask, and the quantity in proof and wine gallons as per the gauge then made by him. And said gauger shall certify on such return that the shipment has been made, in his presence, on board the vessel named in the entry for export, which return shall be indorsed by said custom-house inspector certifying that the casks or packages have been shipped under his supervision on board said vessel, and the tax-paid stamps obliterated; and the said inspector shall make a similar certificate to the surveyor of the port, indorsed on or to be attached to the entry in possession of the custom-house. A drawback shall be allowed upon distilled spirits on which the tax has been paid and exported to foreign countries, under the provisions of this act, when exported as herein provided for. The drawback allowed shall include the taxes levied and paid upon the distilled spirits exported, at the rate of seventy cents per proof gallon, as per last gauge of said spirits prior to exportation, and shall be due and payable only after the proper entries have been made and filed, and all other conditions complied with, as hereinbefore required, and on filing with the Secretary of the Treasury the proper claim, accompanied by the certificate of the collector of customs at the port of entry where the spirits are entered for export, that such spirits have been received into his custody and the tax-paid stamps thereon obliterated; and the Secretary of the Treasury shall prescribe such rules and regulations in relation thereto as may be necessary to secure the treasury of the United States against frauds: *Provided*, That the drawback on spirits distilled prior to the passage of this act shall not exceed sixty cents per proof gallon."

Bill of lading. be deposited with said collector, to be filed at his office with the entry retained by him. One of said entries shall be, when the shipment is completed, transmitted to the Secretary of the Treasury, to be recorded and filed in his office. The lading on board said vessel shall be only after the receipt of an order or permit signed by the collector of customs and directed to a customs gauger, and after each cask or package shall have been distinctly marked or branded by said gauger as follows: 'For export from U. S. A.,' and the tax-paid stamps thereon obliterated. The casks or packages shall be inspected and gauged alongside of or on the vessel by the gauger designated by said collector, under such rules and regulations as the Secretary of the Treasury may prescribe; and on application of the said collector it shall be the duty of the surveyor of the port to designate and direct one of the custom-house inspectors to superintend such shipment. And the gauger aforesaid shall make a full return of such inspection and gauging in such form as may be prescribed by the Secretary of the Treasury, showing by whom each cask of such spirits was distilled, the serial number of the cask, and of the tax-paid stamp attached thereto, the proof and quantity of such spirits as per the original gauge-mark on each cask, and the quantity in proof and wine gallons as per the gauge then made by him. And said gauger shall certify on such return that the shipment has been made, in his presence, on board the vessel named in the entry for export, which return shall be indorsed by said custom-house inspector certifying that the casks or packages have been shipped under his supervision on board said vessel, and the tax-paid stamps obliterated; and the said inspector shall make a similar certificate to the surveyor of the port, indorsed on or to be attached to the entry in possession of the custom-house. A drawback shall be allowed upon distilled spirits on which the tax has been paid and exported to foreign countries, under the provisions of this act, when exported as herein provided for. The drawback allowed shall include the taxes levied and paid upon the distilled spirits exported, at the rate of seventy cents per proof gallon, as per last gauge of said spirits prior to exportation, and shall be due and payable only after the proper entries have been made and filed, and all other conditions complied with, as hereinbefore required, and on filing with the Secretary of the Treasury the proper claim, accompanied by the certificate of the collector of customs at the port of entry where the spirits are entered for export, that such spirits have been received into his custody and the tax-paid stamps thereon obliterated; and the Secretary of the Treasury shall prescribe such rules and regulations in relation thereto as may be necessary to secure the treasury of the United States against frauds: *Provided*, That the drawback on spirits distilled prior to the passage of this act shall not exceed sixty cents per proof gallon."

One entry to be sent to, &c.

Lading on board, when to take place.

Casks, &c., to be inspected, &c.

Return of inspection, &c., to be made.

Drawback to include what, and when due and payable.

Rules and regulations.

Limit to amount of drawback, &c.

Section 55. Distilled spirits may be withdrawn by owner from warehouse for exportation in original casks in certain quantities without payment of tax.

Bonds, &c.

Such distilled spirits, how to be marked and stamped before removal.

That section fifty-five be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That distilled spirits may be withdrawn from distillery bonded warehouses, at the instance of the owner of the spirits, for exportation in the original casks, in quantities of not less than one thousand gallons, without the payment of tax, under such rules and regulations, and after making such entries and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security as may be prescribed by the commissioner of internal revenue, with the approval of the Secretary of the Treasury: *Provided*, That bonds given under this section shall be canceled under such regulations as the Secretary of the Treasury shall prescribe.

"All distilled spirits intended for export, as aforesaid, before being removed from the distillery warehouse shall be marked as the commissioner of internal revenue may prescribe, and shall have affixed to each cask an engraved stamp indicative of such intention, to be provided and

furnished by the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner, and for the expense attending the providing and affixing such stamps twenty-five cents for each package so stamped shall be paid to the collector on making the entry for such transportation. When the owner of the spirits shall have made the proper entries, filed the bonds, and otherwise complied with all the requirements of the law and regulations as herein provided, the collector shall issue to him a permit for the removal and transportation of said spirits to the collector of the port from which the same are to be exported, accurately describing the spirits to be shipped, the amount of tax thereon, the State and district from which the same is to be shipped, the name of the distiller by whom distilled, the port to which the same are to be transported, the name of the collector of the port to whom the spirits are to be consigned, and the route or routes over which they are to be sent to the port of shipment. Such shipments shall be made over bonded routes whenever practicable. The collector of the port shall receive such spirits, and permit the exportation thereof under the same rules and regulations as are prescribed for the exportation of spirits upon which the tax has been paid. And if any person shall fraudulently claim, or seek, or obtain an allowance of drawback on any distilled spirits, or shall fraudulently claim any greater allowance or drawback than the tax actually paid thereon, such person shall forfeit and pay to the government of the United States triple the amount wrongfully and fraudulently sought to be obtained, and, on conviction, shall be imprisoned not more than ten years; and any owner, agent, or master of any vessel or any other person who shall knowingly aid or abet in the fraudulent collection or fraudulent attempt to collect any drawback upon, or shall knowingly aid or permit any fraudulent change in the spirits so shipped, shall, on conviction, be fined not exceeding five thousand dollars and imprisoned not more than one year, and the ship or vessel on board of which such shipment was made or pretended to be made shall be forfeited to the United States, whether a conviction of the master or owner be had or otherwise, and proceedings may be had in admiralty by libel for such forfeiture.

“Any person who shall intentionally reland within the jurisdiction of the United States any distilled spirits which have been shipped for exportation under the provisions of this act, or who shall receive such relanded distilled spirits, and every person who shall aid or abet in such relanding or receiving of such spirits, shall, on conviction, be fined not exceeding five thousand dollars, and imprisoned not more than three years; and all distilled spirits so relanded, together with the vessel from which the same were relanded within the jurisdiction of the United States, and all boats, vehicles, horses, or other animals used in relanding and removing such distilled spirits, shall be forfeited to the United States.”

That section fifty-seven be amended by striking out the words “more than” before the words “five gallons,” and inserting the words “or more” after the words “five gallons.”

SEC. 13. That the act entitled “An act imposing taxes on distilled spirits and tobacco, and for other purposes,” approved July twentieth, eighteen hundred and sixty-eight, as amended by the act approved April tenth, eighteen hundred and sixty-nine, be, and the same is hereby, amended as follows, namely:

That section eight be amended by adding the words, “*Provided further*, That in case of distilleries sold at judicial and other sales in favor of the United States, a bond may be taken at the discretion of the commissioner of the internal revenue in lieu of the written consent required by such section, and the person giving such bond may be allowed to operate such distillery during the existence of the right of redemption from such sale, on complying with all the other provisions of law.”

That section twenty be amended by striking out all after the enacting

Stamps.

Permit for removal and transportation, to state what.

Shipments over bonded routes.

Collector of port to receive spirits, &c.

Penalty for fraud in claim for drawback;

for aiding, &c., therein; for fraudulently aiding in fraudulent exchange in spirits shipped.

Ship to be forfeited.

Penalty for intentionally relanding within, &c., or receiving distilled spirits shipped for exportation, or for aiding therein.

Section 57.

Act of 1868, ch. 186, Vol. xv. p. 126, amended.

Section 8. Bond in case of distillery sold in favor of the United States. Obligor in bond may operate distillery during, &c.

Section 20.

Assessor to determine each month whether distiller has accounted for all spirits produced by him.

If quantity reported is less than, &c., distiller to be assessed for deficiency, and at what rate.

Fifty-six pounds of grain to be a bushel.

If distiller has used grain, &c., in excess, &c.;

if he has not accounted for all spirits produced, &c.

Actual product to be assumed to be not less than, &c.

Assessments to be a lien.

Section 59.

Certain taxes upon distillers, &c., repealed.

Books to be kept in same form, &c.

Who to be regarded as a wholesale dealer in malt liquors, and special tax; retail dealer in malt liquors, and special tax.

Refining, &c., spirits, not prohibited.

Internal revenue gaugers to

and inserting in lieu thereof the following: "That on the receipt of the distiller's return in each month, the assessor shall inquire and determine whether the distiller has accounted for all the grain or molasses used, and all the spirits produced by him in the preceding month. If the assessor is satisfied that the distiller has reported all the spirits produced by him, and the quantity so reported shall be found to be less than eighty per centum of the producing capacity of the distillery as estimated under the provisions of this act, an assessment shall be made for such deficiency at the rate of seventy cents for every proof gallon. In determining the quantity of grain used, fifty-six pounds shall be accounted as a bushel; and if the assessor finds that the distiller has used any grain or molasses in excess of the capacity of his distillery as estimated under the provisions of this act, an assessment shall be made against the distiller at the rate of seventy cents for every proof gallon of spirits that should have been produced from the grain or molasses so used in excess, which assessment shall be made whether the quantity of spirits reported is equal to or exceeds eighty per centum of the producing capacity of the distillery. If the assessor finds that the distiller has not accounted for all the spirits produced by him, he shall, from all the evidence he can obtain, determine what quantity of spirits was actually produced by such distiller, and an assessment shall be made for the difference between the quantity reported and the quantity shown to have been actually produced, at the rate of seventy cents for every proof gallon: *Provided*, That the actual product shall be assumed to be in no case less than eighty per centum of the producing capacity of the distillery as estimated under the provisions of this act, or under the act to which this is an amendment. Any and all assessments made under this section shall be a lien on all distilled spirits on the distillery premises, the distillery used for distilling the same, the stills, vessels, fixtures, and tools therein, and on the tract of land whereon the said distillery is located, together with any building thereon, from the time such assessment is made until the same shall have been paid."

That so much of section fifty-nine as imposes upon distillers a special tax and the tax of four dollars per barrel, and a tax on the sales of wholesale and retail dealers, and a tax on rectifiers of fifty cents on each barrel produced in excess of two hundred barrels, be, and the same are hereby, repealed; but nothing herein contained shall be held to repeal or modify the existing law as to the mode of keeping the books of distillers, rectifiers, or dealers, or as to their inspection; and the returns required by existing law of distillers, rectifiers, or dealers shall be furnished to the proper officers of internal revenue when demanded; and that said section fifty-nine be further amended by inserting after the words "but no distiller" the words "who has given the required bond;" and that said section be further amended by striking out the words "malt-liquor," "malt-liquors," "brewer," and "malt-liquors," in the three several paragraphs in which they occur. And that said section be further amended by adding to said section the following: Every person who sells or offers for sale malt-liquors in larger quantities than five gallons at one time, but who does not deal in spirituous liquors, shall be regarded as a wholesale dealer in malt-liquors and not a wholesale liquor-dealer, and shall pay a special tax of fifty dollars. Every person who sells or offers for sale malt-liquors in quantities of five gallons or less at one time, but who does not deal in spirituous liquors, shall be regarded as a retail dealer in malt-liquors and not a retail liquor-dealer, and shall pay a special tax of twenty dollars: *Provided, however*, That nothing in this section shall be held to prohibit the purifying or refining of spirits in the course of original and continuous distillation through any material which will not remain incorporated with such spirits when the manufacture thereof is complete.

SEC. 14. That on and after the date when this act shall take effect, the compensation of internal-revenue gaugers shall be by fees dependent upon

the quantity gauged, to be prescribed by the commissioner of internal revenue, which, together with their actual and necessary travelling expenses, verified by the oath of the gauger, and the compensation of internal-revenue gaugers and storekeepers, shall be paid by the United States monthly, without requiring reimbursement by distillers.

be paid by fees, after, &c.

Gaugers and storekeepers to be paid monthly.

SEC. 15. That the commissioner of internal revenue is hereby authorized, under regulations to be by him prescribed, with the approval of the Secretary of the Treasury, to issue tax-paid stamps for the restamping of distilled spirits upon which the tax shall have been duly paid but from which the stamps have been lost or destroyed by unavoidable accident.

Tax-paid stamps for restamping distilled spirits.

SEC. 16. That every brewer shall, before commencing or continuing business, file with the assistant assessor of the assessment district in which he shall design to carry on his business, a notice in writing, stating therein the name of the person, company, corporation, or firm, and the names of the members of any such company or firm, together with the place or places of residence of such person or persons, and a description of the premises on which the brewery is situated, and of his or their title thereto, and the name or names of the owner or owners thereof.

Brewers, before, &c., to give written notice to assistant assessor.

Notice to state what.

SEC. 17. That every brewer shall execute a bond to the United States, to be approved by the collector of the district, in a sum equal to twice the amount of tax which, in the opinion of the assessor, said brewer will be liable to pay during any one month, which bond shall be renewed on the first day of May in each year, and shall be conditioned that he will pay, or cause to be paid, as herein provided, the tax required by law on all beer, lager-beer, ale, porter, and other fermented liquors aforesaid made by him, or for him, before the same is sold or removed for consumption or sale, except as hereinafter provided; and that he will keep, or cause to be kept, a book in the manner and for the purposes hereinafter specified, which shall be open to inspection by the proper officers, as by law required; and that he will in all respects faithfully comply, without fraud or evasion, with all requirements of law relating to the manufacture and sale of any malt-liquors before mentioned: *Provided*, That no brewer shall be required to pay a special tax as a wholesale dealer, by reason of selling at wholesale, at a place other than his brewery, malt-liquors manufactured by him.

Brewers to execute a bond, and renew the same each year.

Conditions of bond.

Brewers not to pay special tax as wholesale dealers, for, &c.

SEC. 18. That there shall be paid on all beer, lager-beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a tax of one dollar for every barrel containing not more than thirty-one gallons; and at a like rate for any other quantity, or for any fractional part of a barrel, which shall be brewed or manufactured and sold, or removed for consumption or sale, within the United States; which tax shall be paid by the owner, agent, or superintendent of the brewery or premises in which such fermented liquors shall be made, in the manner and at the time hereinafter specified: *Provided*, That fractional parts of a barrel shall be halves, quarters, sixths, and eighths; and any fractional part of a barrel containing less than one-eighth shall be accounted one-eighth; more than one-eighth and not more than one-sixth, shall be accounted one-sixth; more than one-sixth and not more than one-quarter, shall be accounted one-quarter; more than one-quarter and not more than one-half, shall be accounted one-half; more than one-half and not more than one barrel, shall be accounted one barrel; and more than one barrel and not more than sixty-three gallons, shall be accounted two barrels, or a hogshead.

Tax upon beer, lager-beer, ale, porter, and other similar fermented liquors;

by whom to be paid.

Fractional parts of barrels, and how to be accounted. See 1873, ch. 254. Post, p. 586.

What to make a hogshead.

SEC. 19. That every person owning or occupying any brewery, or premises used or intended to be used for the purpose of brewing or making such fermented liquors, or who shall have such premises under his control or superintendence, as agent for the owner or occupant, or shall have in his possession or custody any brewing materials, utensils, or

Persons owning or occupying breweries, &c., to make entries daily in books kept for the purpose, of the

kind of malt
liquors, &c.

to render
monthly written
statement to
assessor, &c.,
under oath.

Duplicate of
statement to col-
lector.

Books to be
open to inspec-
tion.

Entries in
books to be veri-
fied monthly by
the oath of the
persons making
them.

Oath to be
written, and how
certified.

Oath of own-
ers, &c., if, &c.

Penalty upon
owners, &c., of
breweries, &c.,
for evading, &c.,
payment of tax;
for fraudulent-
ly neglecting,
&c., to do what
the law requires;
for intention-
ally making false
entry, &c.

Liquors, &c.,
to be forfeited.
Fine and im-
prisonment.

Penalty upon
brewer for neg-
lecting to keep
books, &c.

Stamps for

apparatus, used or intended to be used on said premises in the manufacture of beer, lager-beer, ale, porter, or other similar fermented liquors, either as owner, agent, or superintendent, shall, from day to day, enter, or cause to be entered, in a book to be kept by him for that purpose, the kind of such malt liquors, the estimated quantity produced in barrels, and the actual quantity sold or removed for consumption or sale in barrels or fractional parts of barrels, and shall also, from day to day, enter, or cause to be entered, in a separate book to be kept by him for that purpose, an account of all materials by him purchased for the purpose of producing such fermented liquors, including grain and malt; and shall render to said assessor or assistant assessor, on or before the tenth day of each month, a true statement, in writing, taken from his books, of the estimated quantity in barrels of such malt-liquors brewed, and the actual quantity sold or removed for consumption or sale during the preceding month; and shall verify, or cause to be verified, the said statement, and the facts therein set forth, by oath or affirmation, to be taken before the assessor or assistant assessor of the district, according to the form required by law, and shall immediately forward to the collector of the district a duplicate of said statement duly certified by the assessor or assistant assessor; and said books shall be open at all times for the inspection of any assessor or assistant assessor, collector, deputy-collector, inspector, or revenue-agent, who may take memorandums and transcripts therefrom.

SEC. 20. That the entries made in such books shall, on or before the tenth day of each month, be verified by the oath or affirmation of the person or persons by whom such entries shall have been made; which oath or affirmation shall be written in the book at the end of such entries, and be certified by the officer administering the same, and shall be in form as follows: "I do swear (or affirm) that the foregoing entries were made by me; and that they state truly, according to the best of my knowledge and belief, the estimated quantity of the whole amount of such malt-liquors brewed, and the actual quantity sold, and the actual quantity removed from the brewery owned by _____, in the county of _____; and, further, that I have no knowledge of any matter or thing required by law to be stated in said entries which has been omitted therefrom." And the owner, agent, or superintendent aforesaid shall also, in case the original entries made in his book shall not have been made by himself, subjoin thereto the following oath or affirmation, to be taken in manner as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries fully set forth all the matters therein required by law; and that the same are just and true; and that I have taken all the means in my power to make them so."

SEC. 21. That the owner, agent, or superintendent of any brewery, vessels, or utensils used in making fermented liquors, who shall evade, or attempt to evade, the payment of the tax thereon, or fraudulently neglect or refuse to make true and exact entry and report of the same in the manner required by law, or to do, or cause to be done, any of the things by law required to be done by him as aforesaid, or who shall intentionally make false entry in said book or in said statement, or knowingly allow or procure the same to be done, shall forfeit, for every such offence, all the liquors made by him or for him, and all the vessels, utensils, and apparatus used in making the same, and be liable to a penalty of not less than five hundred nor more than one thousand dollars, to be recovered with costs of suit, and shall be deemed guilty of a misdemeanor, and shall be imprisoned for a term not exceeding one year. And any brewer who shall neglect to keep books, or refuse to furnish the account and duplicate thereof as provided by law, or shall refuse to permit the proper officer to examine the books in the manner provided, shall, for every such refusal or neglect, forfeit and pay the sum of three hundred dollars.

SEC. 22. That the commissioner of internal revenue shall cause to be

prepared, for the payment of the tax aforesaid, suitable stamps denoting the amount of tax required to be paid on the hogsheads, barrels, and halves, quarters, sixths, and eighths of a barrel of such fermented liquors (and shall also cause to be prepared suitable permits for the purpose hereinafter mentioned), and shall furnish the same to the collectors of internal revenue, who shall each be required to keep on hand at all times a sufficient supply of permits, and a supply of stamps equal in amount to two months' sale thereof, if there shall be any brewery or brewery warehouse in his district, and the said stamps shall be sold, and the said permits granted and delivered by such collectors, only to the brewers of their district respectively; and such collectors shall keep an account of the number of permits delivered and also the number and value of the stamps sold by them to each of such brewers respectively; and the commissioner of internal revenue shall allow upon all sales of such stamps to any brewer, and by him used in his business, a deduction of seven and a half per centum. And the amount paid into the treasury by any collector on account of the sale of such stamps to brewers shall be included in estimating the commissions of such collector and of the assessor of the same district.

payment of tax upon fermented liquors.
Permits.
Collectors to keep supply of permits and stamps, and deliver the same to the brewers of their district only.
Account.
Deduction upon sales to brewers.
Commissions of collectors and assessors.

SEC. 23. That every brewer shall obtain, from the collector of the district in which his brewery or brewery warehouse may be situated, and not otherwise, unless such collector shall fail to furnish the same upon application to him, the proper stamp or stamps, and shall affix upon the spigot-hole, or tap (of which there shall be but one) of each and every hogshead, barrel, keg, or other receptacle, in which any fermented liquor shall be contained, when sold or removed from such brewery or warehouse (except in case of removal under permit as hereinafter provided), a stamp denoting the amount of the tax required upon such fermented liquor, in such a way that the said stamp or stamps will be destroyed upon the withdrawal of the liquor from such hogshead, barrel, keg, or other vessel, or upon the introduction of a faucet or other instrument for that purpose; and shall also, at the time of affixing such stamp or stamps, as aforesaid, cancel the same by writing or imprinting thereon the name of the person, firm, or corporation by whom such liquor may have been made, or the initial letters thereof, and the date when cancelled. Every brewer who shall refuse or neglect to affix and cancel the stamp or stamps required by law in the manner aforesaid, or who shall affix a false or fraudulent stamp thereto, or knowingly permit the same to be done, shall be liable to pay a penalty of one hundred dollars for each barrel or package on which such omission or fraud occurs, and shall be liable to imprisonment for not more than one year.

Brewers to obtain stamps from, &c., and affix proper one to tap of each barrel, &c., when sold, &c., except, &c., and cancel same.
Penalty for refusal or neglect;

SEC. 24. That any brewer, cartman, agent for transportation, or other person who shall sell, remove, receive, or purchase, or in any way aid in the sale, removal, receipt, or purchase, of any fermented liquor contained in any hogshead, barrel, keg, or other vessel from any brewery or brewery warehouse, upon which the stamp or permit in case of removal required by law shall not have been affixed, or on which a false or fraudulent stamp or permit, in case of removal is affixed, with knowledge that it is such, or on which a stamp or permit, in case of removal, once cancelled, is used a second time; and any retail dealer or other person who shall withdraw or aid in the withdrawal of any fermented liquor from any hogshead, barrel, keg, or other vessel containing the same, without destroying or defacing the stamp affixed upon the same, or shall withdraw or aid in the withdrawal of any fermented liquor from any hogshead, barrel, keg, or other vessel, upon which the proper stamp shall not have been affixed, or on which a false or fraudulent stamp is affixed, shall be liable to a fine of one hundred dollars, and to imprisonment for not more than one year. Every person who shall make, sell, or use any false or counterfeit stamp, or permit, or die for printing or making stamps or permits which shall be in imitation of, or purport to be a lawful stamp, per-

for selling, &c., any barrel, &c., without proper stamp affixed, or with false stamp thereon;
for withdrawing fermented liquor from any barrel, &c., without defacing stamp, or from barrel, &c., that has no stamp, or a false one;
for making, &c., counterfeit stamps.

Provision as to retail sales at brewery.

Brewers may remove certain malt liquors in certain quantities under permit from collector, from brewery to their warehouse for storage or for sale in bulk without affixing stamp.

Such liquors to be stamped when removed from warehouse.

Stamps to be procured, where.

Mode of affixing and cancellation.

Removal and sale of sour or damaged fermented liquors.

Brewers to brand each barrel, &c., of fermented liquors before sold or removed.

Penalty for intentionally defacing, &c., marks.

Brewers purchasing fermented liquors of other brewers may furnish their own vessels branded and stamped.

mit, or die of the kind before mentioned, or who shall procure the same to be done, shall be imprisoned for not less than one nor more than five years; *Provided*, That every brewer who sells fermented liquor at retail at the brewery, or other place where the same is made, shall affix and cancel the proper stamp or stamps upon the hogsheads, barrels, kegs, or other vessels in which the same is contained, and shall keep an account of the quantity so sold by him, and of the number and size of the hogsheads, barrels, kegs, or other vessels in which the same has been contained, and shall make a report thereof, verified by oath, monthly, to the assessor, and forward a duplicate of the same to the collector of the district: *And provided further*, That brewers may remove or transport, or cause to be removed or transported, malt liquor of their own manufacture, known as lager-beer, in quantities of not less than six barrels in one vessel, and may also remove or transport, or cause to be removed or transported, malt liquors known as ale or porter, or any other malt liquor not heretofore mentioned, in quantities not less than fifty barrels at a time, from their breweries or other places of manufacture, to a depot, warehouse, or other place used exclusively for storage or sale in bulk, and occupied by them, from one part of one collection-district to another part of the same collection-district, or from one collection-district to another collection-district, without affixing the proper stamp on said vessels of lager-beer, ale, porter, and other malt liquor at the brewery or place of manufacture, under a permit to be obtained from the collector of the district (who is to grant the same upon application) wherein said malt liquor is manufactured, to said depot or warehouse, but to no other place, under such rules and regulations as the commissioner of internal revenue may prescribe, and thereafter the manufacturer of the malt liquor so removed shall stamp the same when it leaves such depot or warehouse, in the same manner and under the same penalties and liabilities as when stamped at the brewery as herein provided; and the collector of the district in which such depot or warehouse is situated shall furnish the manufacturer with the stamps for stamping the same, as if the said malt liquor had been manufactured in his district: *And provided further*, That said permit must be affixed to each and every such vessel or cask, and cancelled or destroyed in such manner as the commissioner of internal revenue shall prescribe, and under the same penalties and liabilities as herein provided as to stamps: *And provided further*, That when fermented liquor has become sour or damaged, so as to be incapable of use as such, brewers may sell the same for manufacturing purposes, and may remove the same to places where it may be used for such purposes, in casks or other vessels, unlike those ordinarily used for fermented liquors, containing, respectively, not less than one barrel each, and having the nature of their contents marked upon them, without affixing thereon the permit, stamp, or stamps required.

Sec. 25. That every brewer shall by branding mark, or cause to be marked, upon every hogshead, barrel, keg, or other vessel containing the fermented liquor made by him, before it is sold or removed from the brewery, or brewery warehouse, or other place of manufacture, the name of the person, firm, or corporation by whom such liquor was manufactured, and the place where the same shall have been made. And any person, other than the owner thereof, or his agent, authorized so to do, who shall intentionally remove or deface such marks therefrom, shall be liable to a penalty of fifty dollars for each cask or vessel from which the mark is so removed or defaced: *Provided, however*, That when a brewer shall purchase fermented liquor finished and ready for sale from another brewer, in order to supply the customers of such purchaser, such purchaser may, upon written notice to the collector of his intention so to do, and under such regulations as the commissioner of internal revenue may prescribe, furnish his own vessels, branded with his name and the place where his

brewery is located, to be filled with the fermented liquor so purchased, and to be so removed; the proper stamp or stamps to be affixed and cancelled as aforesaid, by the manufacturer, before removal.

SEC. 26. That where a brewer shall by reason of an accident by fire or flood, or by reason of his brewery undergoing repairs, or other circumstances which may, in the opinion of the collector of the proper district, require or render it proper that such a brewer shall be permitted to conduct his business wholly or partially at some other place within the same or adjoining district for a temporary period, it shall be lawful for such collector, under such regulations and subject to such limitation of time as the commissioner of internal revenue may prescribe, to issue a permit to such brewer authorizing him to conduct his business wholly or partially, according to the circumstances, at such other place for a period in such permit to be stated, and such brewer shall not be required to pay another special tax for the purpose.

Brewers may have permit from collector to conduct their business in another place, if, &c.

SEC. 27. That where malt liquor or tun liquor, in the first stages of fermentation, known as unfermented worts, of whatever kind, is sold by one brewer to another for the purpose of producing fermentation or enlivening old or stale ale, porter, lager-beer, or other fermented liquors, it shall not be liable to a tax to be paid by the seller thereof, but the tax on the same shall be paid by the purchaser thereof, when the same, having been mixed with the old or stale beer, is sold by him as provided by law, and such sale or transfer shall be subject to such restrictions and regulations as the commissioner of internal revenue may prescribe.

Tax on certain unfermented worts to be paid by purchaser;

sale of, subject to regulations.

SEC. 28. That the ownership or possession by any person of any fermented liquor after its sale or removal from brewery or warehouse, or other place where it was made, upon which the tax required shall not have been paid, shall render the same liable to seizure wherever found, and to forfeiture, removal under said permits excepted, and that the want of a proper stamp or stamps upon any hogshead, barrel, keg, or other vessel in which fermented liquor may be contained after its sale or removal from the brewery where the same was made, or warehouse, as aforesaid, shall be notice to all persons that the tax has not been paid thereon, and shall be prima-facie evidence of the non-payment thereof.

Possession of fermented liquors after sale or removal from brewery, &c., if tax is not paid to make same liable to forfeiture.

Absence of stamp to be evidence that tax is not paid.

SEC. 29. That any person, other than the purchaser or owner of any fermented liquor, or person acting on his behalf, or as his agent, who shall intentionally remove or deface the stamp or permit affixed upon the hogshead, barrel, keg, or other vessel in which the same may be contained, shall be liable to a fine of fifty dollars for each such vessel from which the stamp or permit is so removed or defaced, and to render compensation to such purchaser or owner for all damage sustained by him therefrom.

Penalty upon persons other than owners, &c., for intentionally removing, &c., stamp from barrel, &c.;

SEC. 30. That any person who shall withdraw any fermented liquor from any hogshead, barrel, keg, or other vessel upon which the proper stamp or stamps shall not have been affixed, for the purpose of bottling the same, or who shall carry on, or attempt to carry on, the business of bottling fermented liquor in any brewery or other place in which fermented liquor is made, or upon any premises having communication with such brewery or any warehouse, shall be liable to a fine of five hundred dollars, and the property used in such bottling or business shall be liable to forfeiture.

for unlawfully carrying on, &c., the business of bottling beer, &c.

TOBACCO.

SEC. 31. That on and after the first day of July next the act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, be, and the same is hereby, amended as follows:

Tobacco.

Amendment of 1868, ch. 186, Vol. xv p 125. See 1873, ch. 13, § 2. Post, p. 402.

Section 61.
Tax upon
chewing, &c.,
tobacco.

That section sixty-one be amended by striking out all after the second paragraph, and inserting in lieu thereof the following words: "On all chewing and smoking tobacco, fine-cut, cavendish, plug, or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument, and without being pressed or sweetened; and on all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of twenty cents per pound."

Section 59.

Special tax upon
dealers in leaf-
tobacco, except,
&c., and who to
be deemed such
dealers.

Payment of
such tax not to
exempt, &c.

Farmers, &c.,
not to pay
special tax, &c.,
for, &c.;

to pay, if, &c.;

to furnish, on
demand, state-
ment under oath
of sales of leaf-
tobacco, &c.

Penalty for
wilfully refusing,
&c., or knowingly
making false
statements.

Dealers in leaf-
tobacco to sell
only to whom.

Special tax on
retail dealers in
leaf-tobacco, and
who to be
deemed such re-
tail dealers.

Purchases and
sales to be en-
tered daily in a
book.

Special tax on
dealers in to-
bacco, and who

That section fifty-nine be amended by striking out all of paragraphs seven, eight, nine, and ten, and inserting in lieu thereof the following, to wit: "Dealers in leaf-tobacco, except retail dealers in leaf-tobacco, as hereinafter defined, shall each pay twenty-five dollars. Every person shall be regarded as a dealer in leaf-tobacco whose business it is, for himself or on commission, to sell, or offer for sale, or consign for sale on commission, leaf-tobacco; and payment of a special tax as dealer in tobacco, manufacturer of tobacco, manufacturer of cigars, or any other special tax, shall not exempt any person dealing in leaf-tobacco from the payment of the special tax therefor hereby required. But no farmer or planter shall be required to pay a special tax as a dealer in leaf-tobacco, for selling tobacco of his own production, or tobacco received by him as rent from tenants who have produced the same on his land. But nothing in this section shall be construed to exempt from a special tax any farmer or planter who shall, by peddling or otherwise, sell leaf-tobacco at retail directly to consumers, or who shall sell or assign, consign, transfer, or dispose of to persons other than those who have paid a special tax as leaf-dealers or manufacturers of tobacco, snuff, or cigars, or to persons purchasing leaf-tobacco for export. And it shall be the duty of every farmer or planter producing and selling leaf-tobacco, on demand of any internal revenue officer, or other authorized agent of the Treasury Department, to furnish said officer or agent a true and correct statement, verified by oath or affirmation, of all his sales of leaf-tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold, and the place to which it is shipped. And any such farmer or planter who shall wilfully refuse to furnish such information, or who shall knowingly make false statements as to any of the facts aforesaid, shall be liable to a penalty not exceeding five hundred dollars."

Dealers in leaf-tobacco shall hereafter sell only to other dealers who have paid a special tax as such, and to manufacturers of tobacco, snuff, or cigars, and to such persons as are known to be purchasers of leaf-tobacco for export.

Retail dealers in leaf-tobacco shall each pay five hundred dollars, and, if their annual sales exceed one thousand dollars, shall each pay, in addition thereto, fifty cents for every dollar in excess of one thousand dollars of their sales. Every person shall be regarded as a retail dealer in leaf-tobacco whose business it is to sell leaf-tobacco in quantities less than an original hogshead, case, or bale; or who shall sell directly to consumers, or to persons other than dealers in leaf-tobacco, who have paid a special tax as such; or to manufacturers of tobacco, snuff, or cigars who have paid a special tax; or to persons who purchase in original packages for export. Retail dealers in leaf-tobacco shall also keep a book, and enter therein daily their purchases and sales, in a form and manner to be prescribed by the commissioner of internal revenue, which book shall be open at all times for the inspection of any revenue officer.

Dealers in tobacco shall each pay five dollars. Every person whose business it is to sell, or offer for sale, manufactured tobacco, snuff, or cigars, shall be regarded as a dealer in tobacco, and the payment of a

special tax as a wholesale or retail liquor-dealer, or the payment of any other special tax, shall not relieve any person who sells manufactured tobacco and cigars from the payment of this tax: *Provided*, That no manufacturer of tobacco, snuff, or cigars shall be required to pay a special tax as dealer in manufactured tobacco and cigars for selling his own products at the place of manufacture.

Manufacturers of tobacco shall each pay ten dollars. Every person whose business it is to manufacture tobacco or snuff for himself, or who shall employ others to manufacture tobacco or snuff, whether such manufacture shall be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, shall be regarded as a manufacturer of tobacco.

Manufacturers of cigars shall each pay ten dollars. Every person whose business it is to make or manufacture cigars for himself, or who shall employ others to make or manufacture cigars, shall be regarded as a manufacturer of cigars. No special-tax receipt shall be issued to any manufacturer of cigars until he shall have given the bond required by law. Every person whose business it is to make cigars for others, either for pay, upon commission, on shares, or otherwise, from material furnished by others, shall be regarded as a cigar-maker. Every cigar-maker shall cause his name and residence to be registered, without previous demand, with the assistant assessor of the division in which such cigar-maker shall be employed; and any manufacturer of cigars employing any cigar-maker who shall have neglected or refused to make such registry shall, on conviction, be fined five dollars for each day that such cigar-maker so offending, by neglect or refusal to register, shall be employed by him.

"Peddlers of tobacco shall be classified and rated as follows, to wit: When travelling with more than two horses, mules, or other animals, the first class, and shall pay fifty dollars; when travelling with two horses, mules, or other animals, the second class, and shall pay twenty-five dollars; when travelling with one horse, mule, or other animal, the third class, and shall pay fifteen dollars; when travelling on foot or by public conveyance, the fourth class, and shall pay ten dollars. Any person who sells or offers to sell and deliver manufactured tobacco, snuff, or cigars, travelling from place to place, in the town or through the country, shall be regarded as a peddler of tobacco. Every peddler of tobacco, before commencing, or, if already commenced, before continuing to peddle tobacco, shall furnish to the collector of his district a statement accurately setting forth the place of his residence, and, if in a city, the street and number of the street where he resides; also the State or States through which he proposes to travel; the mode of travel, whether on foot, by public conveyance, or to travel with one, two, or more horses, mules, or other animals; to state also whether he proposes to sell his own manufactures or manufactures of others, and, if he sells for other parties, to name the person or persons for whom he sells. He shall also give a bond in the sum of two thousand dollars, to be approved by the collector of the district, that he will not engage in any attempt, by himself or by collusion with others, to defraud the government of any tax on tobacco, snuff, or cigars; that he will neither sell, nor offer for sale any tobacco, snuff, or cigars, except in original and full packages, as the law requires the same to be put up and prepared by the manufacturer for sale, or for removal for sale or consumption, and except such packages of tobacco, snuff, and cigars as bear the manufacturer's label or caution-notice, and his legal marks and brands, and genuine internal-revenue stamps which have never before been used. Every peddler of tobacco, snuff, or cigars, travelling with a wagon shall affix and keep on the same, in a conspicuous place, a sign painted in

to be deemed such dealers.
 Who not to pay special tax as such dealers.
 Special tax upon manufacturers of tobacco, and who to be deemed such.
 Special tax upon manufacturers of cigars, and who to be deemed such.
 Bond.
 Cigar-makers;
 to cause their name and residence to be registered.
 Penalty for employing those not registered.
 Peddlers of tobacco to be classified:
 1st class and tax;
 2d class and tax;
 3d class and tax;
 4th class and tax.
 Who to be deemed peddlers of tobacco.
 Peddler of tobacco before, &c., to give collector a statement of his residence, &c.;
 bond and conditions;
 travelling with wagon, to keep

in a conspicuous place on wagon, a sign;
to obtain certificate from collector, and exhibit the same on demand to, &c.

If peddler refuses to exhibit receipt, officer may seize wagon, &c.

Assessor, after notice, &c., may direct a forfeiture, and order collector to sell the property forfeited.

Proceeds of sale.

Special taxes, when to be due.

Penalty for peddling tobacco, &c., without having given bond, &c.;
for selling tobacco, &c., unlawfully;
for having in possession internal revenue stamps removed from boxes, &c.;
for not having sign affixed to wagon.

Section 60.

If manufacturer of tobacco, &c., shall sell, &c., any tobacco, &c., without the use of proper stamps, assessor within two years to estimate amount of tax omitted to be paid, and assess the same, &c.

Section 62.

Manufactured tobacco, how to be put up and prepared for sale.

oil-colors, or gilded, giving his full name, business, and collection-district, and shall obtain a certificate from the collector of the district, who is hereby authorized and directed to issue the same, giving the name of the peddler, his residence, the class of his special-tax receipt, and the fact of his having filed the required bond; and every person peddling tobacco shall, on demand of any officer of internal revenue, produce and exhibit said collector's certificate, and, unless he shall do so, may be taken and deemed not to have paid the special tax, nor otherwise to have complied with the law. And in case any peddler shall refuse to exhibit his or her receipt as aforesaid, when demanded by any officer of internal revenue, said officer may seize the horse, or mule, wagon and contents, or pack, bundle, or basket of any person so refusing; and the assessor of the district in which the seizure has occurred may, on ten days' notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling-house, require such peddler to show cause, if any he has, why the horses or mules, wagon and contents, pack, bundle, or basket so seized shall not be forfeited; and in case no sufficient cause is shown the assessor may direct a forfeiture, and issue an order to the collector, or to any deputy-collector of the district, for the sale of the property so forfeited; and the same, after payment of the expenses of the proceedings, shall be paid to the collector for the use of the United States; and all such special taxes shall become due on the first day of May in each year, or on commencing business; and if such peddler shall not have paid the special tax for the current year he shall pay the same within thirty days after the passage of this act. In the former case the tax shall be reckoned for one year, and in the latter case proportionately for that part of the year from the first day of the month in which the liability to a special tax commenced to the first day of May following. And any person who shall, after the passage of this act, be found peddling tobacco, snuff, or cigars, without having given the bond, or without having previously obtained the collector's certificate as herein provided, or who shall sell tobacco, snuff, or cigars otherwise than in original and full packages as put up by the manufacturer; or who shall have in his possession any internal-revenue stamp or stamps which have been removed from any box or other package of tobacco, snuff, or cigars, or any empty or partially emptied box or other package which has been used for tobacco, snuff, or cigars, the stamp or stamps on which have not been destroyed; or shall fail to have affixed to his wagon, in a conspicuous place, a sign, painted in oil-colors, or gilded, giving his full name, business, and collection-district, shall, for each such offence, on conviction, be fined not less than one hundred dollars nor more than five hundred dollars, or imprisoned not less than six months nor more than one year, or both, at the discretion of the court."

That section sixty be amended by adding at the end of the section the following words, to wit: "And if any manufacturer of tobacco, snuff, or cigars shall sell, or remove for sale or consumption, any tobacco, snuff, or cigars upon which a tax is required to be paid by stamps, without the use of the proper stamps, in addition to the other penalties imposed by law for such sale or removal, it shall be the duty of the proper assessor or assistant assessor, or any internal-revenue officer detailed by the commissioner of internal revenue for that purpose, within a period of not more than two years after such sale or removal, upon such information as he can obtain, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor, and certify the same to the collector. And the subsequent proceedings for collection shall be in all respects like those for the collection of taxes upon manufactures and productions."

That section sixty-two be amended by striking out after the words "or in bladders" the words "containing not exceeding ten pounds each, or," and inserting in lieu thereof the word "and;" in the paragraph relating to fine-cut chewing-tobacco, by striking out the word "one-half;" in the

paragraph relating to smoking-tobacco, by inserting after the words "all smoking-tobacco" the words "and all cut and granulated tobacco other than fine-cut chewing, and shorts, the refuse of fine-cut chewing;" also, in the same paragraph, by inserting after the words "refuse scraps" the words "clippings, cuttings," and by striking out from the last paragraph the words "or the proprietor's name and his trade-mark," and by adding at the end of said paragraph the following words: "*And provided further,* That fine-cut shorts, the refuse of fine-cut chewing-tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco may be sold in bulk as material, and without the payment of tax, by one manufacturer directly to another manufacturer, or for export, under such restrictions, rules, and regulations as the commissioner of internal revenue may prescribe: *And provided further,* That wood, metal, paper, or other materials may be used separately or in combination for packing tobacco, snuff, and cigars, under such regulations as the commissioner of internal revenue may establish."

Fine-cut shorts, &c., may be sold in bulk without tax, to, &c.

Wood and other materials may be used for packing, &c.

That section sixty-three be amended by striking out the words "and the sum of the said bond may be increased, from time to time, and additional sureties required by the collector, under the instructions of the commissioner of internal revenue," and inserting in lieu thereof the following words: "additional sureties may be required by the collector, from time to time, but the penal sum of said bond shall not be computed by him in excess of the sum of twenty thousand dollars, except under special instructions of the commissioner of internal revenue."

Section 63.

Additional sureties may be required from time to time of manufacturers of tobacco, but, &c.

That section sixty-seven be amended by striking out the word "warehouse" and inserting in lieu thereof the word "export;" also, by adding to the end of the said section the following: "That such stamps as may be required to stamp tobacco, snuff, or cigars, sold under distraint by any collector of internal revenue, or for stamping any tobacco, snuff, or cigars which may have been abandoned, condemned, or forfeited, and sold by order of court or of any government officer for the benefit of the United States, may, under such rules and regulations as the commissioner of internal revenue shall prescribe, be used by the collector making such sale, or furnished by a collector to a United States marshal, or to any other government officer making such sale for the benefit of the United States, without making payment for said stamps so used or delivered; and any revenue collector using or furnishing stamps in manner as aforesaid, on presenting vouchers satisfactory to the commissioner of internal revenue, shall be allowed credit for the same in settling his stamp account with the department: *And provided further,* That in case it shall appear that any abandoned, condemned, or forfeited tobacco, snuff, or cigars, when offered for sale, will not bring a price equal to the tax due and payable thereon, such goods shall not be sold for consumption in the United States; and upon application made to the commissioner of internal revenue, he is authorized and hereby directed to order the destruction of such tobacco, snuff, or cigars by the officer in whose custody and control the same may be at the time, and in such manner and under such regulations as the commissioner of internal revenue may prescribe."

Section 67.

Stamps for tobacco, &c., sold under distraint, or forfeited, &c.

Collectors using, &c., such stamps to be allowed a credit therefor. Proceedings when forfeited, &c., tobacco offered for sale will not bring a price equal to tax.

That section sixty-nine be amended by inserting after the words "or imitation of any stamp required by this act" the words "or any stamp or stamps which have been previously used."

Section 69.

That section seventy-one be amended by striking out, where they occur, the words "or in a bonded warehouse," and inserting in lieu thereof the words "or while in transfer under bond or a collector's permit, from any manufactory, store, or warehouse, to a vessel for exportation to a foreign country."

Section 71.

That section seventy-two be amended by striking out the words "the stamped portion thereof," and, where they occur the first time, inserting in lieu thereof the words "the stamp or stamps thereon," and where the

Section 72. When stamped boxes, &c., containing tobacco,

&c., are emptied, stamps thereon to be destroyed.

Penalty for unlawful acts in reference to such stamps.

Section 73.
Manufactured tobacco, &c., intended for immediate exportation, after, &c., may be removed from manufactory in bond under certain rules, without affixing stamps thereto;

before removal to have stamps affixed indicating intent of immediate exportation.

Expense.

Collector to issue permit for removal, when, &c.

Permits to state what.

Bonds for exportation to be cancelled upon certificates, &c.

Section 74.

Drawback upon tobacco, &c., on which the internal tax has been paid, when exported, equal to value of stamps.

same words occur the second time, insert instead thereof the words "the stamp or stamps taken from any such empty box, bag, vessel, wrapper, or envelope of any kind;" also, by inserting in the last sentence, after the words "emptied, or partially emptied," the words "or shall have in his possession, or shall affix to any box or other package any stamp or stamps which have been previously used, or who shall sell, or offer for sale, any box or other package of tobacco, snuff, or cigars, having affixed thereto any fraudulent, spurious, imitation, or counterfeit stamp or stamps, or stamp or stamps that have been previously used, or shall sell from any such fraudulently stamped box or package, or shall have in his possession any box or package as aforesaid, knowing the same to be fraudulently stamped."

That section seventy-three be amended by striking out all after the enacting clause and inserting in lieu thereof the following, to wit: "That manufactured tobacco, snuff, and cigars intended for immediate exportation, after being properly inspected, marked, and branded, may be removed from the manufactory in bond without having affixed thereto internal revenue stamps indicating the payment of the tax thereon. The removal from the manufactory of such tobacco, snuff, and cigars shall be made under such rules and regulations, and after making such entries and executing and filing, with the collector of the district from which the removal is to be made, such bonds and bills of lading, and giving such other additional security as may be prescribed by the commissioner of internal revenue and approved by the Secretary of the Treasury. All tobacco, snuff, and cigars intended for immediate export as aforesaid, before being removed from the manufactory, shall have affixed to each package an engraved stamp, indicative of such intention, to be provided and furnished to the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner; and for the expense attending the providing and affixing of such stamps, ten cents for each package so stamped shall be paid to the collector on making the entry for such transportation. When the manufacturer shall have made the proper entries, filed the bonds, and otherwise complied with all the requirements of the law and regulations as herein provided, the collector shall issue to him a permit for the removal, said permit accurately describing the tobacco, snuff, and cigars to be shipped, the number and kind of packages, the number of pounds, the amount of tax, the marks and brands, the State and collection-district from which the same are shipped, and the number of the manufactory and the manufacturer's name, together with the port from which the said tobacco, snuff, and cigars are to be exported, and the route or routes over which the same are to be sent to the port of shipment, and the name of the vessel or line by which they are to be conveyed to the foreign port. The bonds required to be given for the exportation of the tobacco, snuff, and cigars shall be cancelled upon the presentation of the proper certificates that said tobacco, snuff, and cigars have been landed at any port without the jurisdiction of the United States, or upon satisfactory proof that after shipment the same were lost at sea."

That section seventy-four be amended by striking out all after the enacting clause and inserting in lieu thereof the following, to wit: "That from and after the date on which this act takes effect there shall be an allowance of drawback on tobacco, snuff, and cigars on which the internal tax has been paid by suitable revenue-stamps affixed to the same before removal from the place of manufacture, when the same are exported, equal in amount to the value of the stamps found to have been so affixed, the evidence that the stamps were so affixed, and the amount of tax so paid, and of the subsequent exportation of the said tobacco, snuff, and cigars, to be ascertained under such rules and regulations as shall be prescribed by the commissioner of internal revenue and approved by the

Secretary of the Treasury. Any sum or sums found to be due under the provisions of this section shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: *Provided*, That no claim for an allowance of drawback shall be entertained or allowed for a sum less than fifty dollars, nor except upon evidence satisfactory to the commissioner of internal revenue that the stamps affixed to the tobacco, snuff, or cigars alleged to have been exported were totally destroyed before the shipment thereof, and that the same have been landed in a foreign country or lost at sea, and have not been relanded within the limits of the United States. All tobacco and snuff now stored in any export bonded warehouse shall, on and after July first, eighteen hundred and seventy-two, be subject to the same tax as is provided by this act, and shall, within six months after the passage of this act, be withdrawn from such warehouse upon payment of the tax, or for export under the regulations of the commissioner of internal revenue now in force concerning withdrawals of tobacco and snuff from bonded warehouses. And any tobacco or snuff remaining in any export bonded warehouse for a period of more than six months after the passage of this act shall be forfeited to the United States, and shall be sold or disposed of for the benefit of the same in such manner as shall be prescribed by the commissioner of internal revenue under the direction of the Secretary of the Treasury."

Amount due for drawback to be paid by warrant, &c.;

but not for a less sum than \$50, nor except, &c.

Tobacco, &c., now in export bonded warehouses, to be subject to what tax after July 1, 1872, and to be withdrawn within, &c.; remaining more than six months to be forfeited and sold.

That section eighty-nine be amended by inserting in the last sentence after the words "false or fraudulent or counterfeit stamp" the following words: "or who shall affix to any box containing cigars a stamp in the similitude or likeness of any stamp required to be used by the laws of the United States, whether the same shall be a customs or internal-revenue stamp; or who shall buy, receive, or have in his possession any cigars on which the tax to which they are liable has not been paid."

Section 89.

Penalty for affixing certain stamps to box containing cigars, &c.

That section one hundred be amended by adding thereto the following words: "and every collector of internal revenue from whose district any distilled spirits, tobacco, snuff, or cigars shall be shipped in bond, under the provisions of this act, shall render a monthly account of the same to the commissioner of internal revenue, showing the amount of each article produced and shipped in bond, the amounts of which the exportation is completed according to law, and the amount remaining unaccounted for at the end of each month; also any excesses or deficiencies on the amounts originally reported as shipped."

Section 100.

Collectors from whose district distilled spirits, &c., are shipped in bond to render an account monthly.

SEC. 32. That any person, firm, company, or corporation who shall exercise or carry on the business of a manufacturer of tobacco, snuff, or cigars, dealer in manufactured tobacco, dealer in leaf-tobacco, or retail dealer in leaf-tobacco, without having paid a special tax therefor, as provided by law, shall, besides being liable to the payment of the tax, on conviction, be fined not more than five hundred dollars, or to be imprisoned for a term of not more than one year, or both, at the discretion of the court.

Penalty for manufacturing or dealing in tobacco, without having paid a special tax therefor.

SEC. 33. That whenever any stamped box containing cigars, cheroots, or cigarettes, shall be emptied, it shall be the duty of the person in whose hands the same may be to destroy utterly the stamp or stamps thereon. And any person who shall wilfully neglect or refuse so to do shall, for each such offence, on conviction, be fined not exceeding fifty dollars and imprisoned not less than ten days nor more than six months. And any person who shall fraudulently give away or accept from another, or who shall sell, buy, or use for packing cigars, cheroots, or cigarettes, any such stamped box, shall for each such offence, on conviction, be fined not exceeding one hundred dollars and be imprisoned not more than one year.

When a stamped box containing cigars, &c., is emptied, the person having said box must destroy the stamps thereon.

Penalties.

SEC. 34. That section one hundred and sixty-nine of the act of June thirtieth, eighteen hundred and sixty-four, as amended by the act of July

Section 169.

thirteenth, eighteen hundred and sixty-six, be amended by striking out the proviso at the end thereof.

Laws imposing a tax on gas made of coal, repealed. 1864, ch. 173, § 94. Vol. xiii. p. 264.

All stamp taxes under schedule B of act 1864, ch. 173, § 170, &c., repealed, except on bank checks, &c. Vol. xiii. p. 238.

[Section 151 of ch. 173 of the acts of 1864 imposes the taxes by stamps upon the several things mentioned in Schedule B.]

Certain mortgages.

Instruments without any stamp, or with deficient stamp.

Taxes imposed upon deposits, capital, &c., of banks, &c., or persons, &c., engaged in banking to be paid semi-annually; Vol. xiii. p. 277.

but to be calculated at the rate per month as before prescribed.

Words "capital employed" not to include, &c.

Certain deposits of not over \$2000 exempt from tax.

Purposes of a "charitable character" to include what. 1870, ch. 255, § 27. Vol. xvi. p. 269.

Law permitting "moiety to in-

SEC. 35. That so much of section ninety-four of the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, and all acts and parts of acts amendatory of said section, as imposes a tax on gas made of coal wholly or in part, or of any other material, be, and the same is hereby, repealed.

SEC. 36. That on and after the first day of October, eighteen hundred and seventy-two, all the taxes imposed by stamps under and by virtue of Schedule B of section one hundred and seventy of the act approved June thirtieth, eighteen hundred and sixty-four, and the several acts amendatory thereof, be, and the same are hereby repealed, excepting only the tax of two cents on bank checks, drafts, or orders: *Provided*, That where any mortgage has been executed and recorded, or may be executed and recorded, before the first day of October, anno Domini eighteen hundred and seventy-two, to secure the payment of bonds or obligations that may be made and issued from time to time, and such mortgage not being stamped, all such bonds or obligations so made and issued on or after the said first day of October, anno Domini eighteen hundred and seventy-two, shall not be subject to any stamp duty, but only such of their bonds or obligations as may have been made and issued before the day last aforesaid: *And provided further*, That in the mean time the holder of any instrument of writing of whatever kind and description which has been made or issued without being duly stamped, or with a *defunct* [deficient] stamp, may make application to any collector of internal revenue, and that upon such application such collector shall thereupon affix the stamp provided by such holder upon such instrument of writing as [is] required by law to be put upon the same, and subject to the provisions of section one hundred and fifty-eight of the internal-revenue laws.

SEC. 37. That the taxes imposed by section one hundred and ten of the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, as amended by section nine of the act of July thirteenth, eighteen hundred and sixty-six, to reduce internal taxation and to amend the act aforesaid and acts amendatory thereof, upon the deposits, capital, and circulation of banks, or persons, associations, companies, or corporations engaged in the business of banking, shall hereafter be paid semi-annually, on the first day of January and the first day of July; but the same shall be calculated at the rate per month as prescribed by said section, so that the tax for six months shall not be less than the aggregate would be if the said taxes were collected monthly, as prescribed by said section. And the words "capital employed," in said section, shall not include money borrowed or received from day to day, in the usual course of business, from any person not a partner of or interested in the said bank, association, or firm. And the exemption from tax, authorized by said section, of deposits of less than five hundred dollars, made in the name of one person, in associations or companies known as provident institutions, savings-banks, savings-funds, or savings-institutions, is hereby extended to deposits so made of not exceeding two thousand dollars.

SEC. 38. That the purposes of a charitable character mentioned in section twenty-seven of the act of July fourteenth, eighteen hundred and seventy, are intended, and are hereby construed, to include all devises and legacies to associations, trustees, societies, and corporations established or carried on for any benevolent, religious, or charitable object without a view to pecuniary profit.

SEC. 39. That so much of section one hundred and seventy-nine of the act of July thirteenth, eighteen hundred and sixty-six, as provides for

moieties to informers be, and the same is hereby, repealed; and the commissioner of internal revenue, with the approval of the Secretary of the Treasury, is hereby authorized to pay such sums, not exceeding in the aggregate the amount appropriated therefor, as may, in his judgment, be deemed necessary for detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, or conniving at the same, in cases where such expenses are not otherwise provided for by law; and for this purpose there is hereby appropriated one hundred thousand dollars, or so much thereof as may be necessary, out of any money in the treasury not otherwise appropriated.

SEC. 40. That section sixty-three of the act approved July thirteenth, eighteen hundred and sixty-six, entitled "An act to reduce internal taxation, and to amend an act entitled 'An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes,' approved June thirtieth, eighteen hundred and sixty-four, and acts amendatory thereof," be amended by striking out the words "three hundred" wherever they occur therein, and inserting in lieu thereof the words "five hundred;" and by striking out the words "under any of the provisions of this act, or of any act to which this is an amendment," and inserting in lieu thereof the words "under the provisions of any internal-revenue act."

SEC. 41. That section one hundred and sixty-one of the act entitled "An act to provide internal-revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, be amended by striking out the words "this act," occurring after the words "stamps issued under the provisions of," and inserting in lieu thereof the words "any internal-revenue act."

SEC. 42. That all internal taxes now assessed or liable to be assessed against, but not collected from, shipbuilders as manufacturers, under section four of the act of March thirty-first, eighteen hundred and sixty-eight, entitled "An act to exempt certain manufactures from internal tax, and for other purposes," for sales of vessels, be, and the same are hereby, remitted, and no further assessments shall be made on account thereof.

SEC. 43. That prior to the first day of January, eighteen hundred and seventy-three, it shall be the duty of the President, and he is hereby authorized and directed, to reduce the internal-revenue districts in the United States to not exceeding eighty in number, and for that purpose he may unite two or more districts, or States, or territories, into one district, and he shall designate from among the existing revenue-officers, one collector and one assessor for each new district, or at his discretion he may, by and with the advice and consent of the Senate, nominate and appoint new officers for such new district; and the collector and assessor so designated or appointed shall give bond according to law, and the Secretary of the Treasury is hereby authorized and required, prior to the first day of January, eighteen hundred and seventy-three, to reduce the number of internal-revenue assistant assessors, inspectors, gaugers, store-keepers, and the clerks and employes in the internal-revenue bureau to as small a number as is consistent with the performance of the reduced duties of the service, and that he report to Congress at its next session the reduction made under this act, and such further changes in the organization of the internal-revenue service as will promote its efficiency and economy.

SEC. 44. That all suits and proceedings for the recovery of any internal tax alleged to have been erroneously assessed or collected, or any penalty claimed to have been collected without authority, or for any sum which it is alleged was excessive, or in any manner wrongfully collected, shall be brought within two years next after the cause of action accrued

reformers," repealed. 1866, ch. 184, § 9. Vol. xiv. p. 145.

Secretary of Treasury may pay sums necessary for the detection, &c., of violators of internal revenue laws.

Appropriation of goods of the value of \$500, subject to forfeiture.

1866, ch. 184, § 63. Vol. xiv. p. 169.

Allowance for spoiled, &c., revenue stamps 1864, ch. 173, § 161. Vol. xiii. p. 234.

Certain internal taxes upon shipbuilders as manufacturers, &c., remitted, &c. 1863, ch. 41, § 4. Vol. xv. p. 59.

Internal revenue districts to be reduced to not exceeding eighty in number before Jan. 1, 1873.

[Repealed. 1873, ch. 13, § 7. Post, p. 403.]

Assessor and collector for each new district to give bond.

Number of assistant assessors, &c., to be reduced, &c. Report to Congress, &c.

Suits to recover money wrongfully collected for internal taxes or penalties to be brought within two years after, &c.

Claims for refunding tax, &c., to be presented within two years, &c.

Actions on claims accruing prior to the passage of this act to be brought in one year.

Provisos.

Internal revenue laws in force after the passage of this act to be revised and prepared for publication.

Number of copies.

See 1873, ch. 314. Post, p. 622.

Repeal of inconsistent acts.

Saving clause.

Proviso.

When this act takes effect.

Regulations in consequence of changes.

June 6, 1872.

Army appropriation for the year ending June 30, 1873.

Commanding general's office, recruiting, &c.

Adjutant-general's department.

and not after; and all claims for the refunding of any internal tax or penalty shall be presented to the commissioner of internal revenue within two years next after the cause of action accrued and not after: *Provided*, That actions for claims, which have accrued prior to the passage of this act, shall be commenced in the courts or presented to the commissioner of internal revenue within one year from the date of said passage: *And provided further*, That where a claim shall be pending before said commissioner the claimant may bring his action within one year after such decision and not after: *And provided further*, That no right of action barred by any statute now in force shall be revived by any thing herein contained.

SEC. 45. That the Secretary of the Treasury is hereby authorized and directed carefully to revise and prepare for publication the internal-revenue laws in force after the passage of this act, with amendments incorporated in their proper places, conveniently arranged for reference, and with a proper index; and that the same be printed as soon as practicable by the congressional printer. That ten thousand copies be printed, five thousand for the use of the House of Representatives, two thousand for the use of the Senate, and three thousand for the use of the commissioner of internal revenue.

SEC. 46. That all acts and parts of acts inconsistent with the provisions of this act are hereby repealed: *Provided*, That all the provisions of said act, shall be in force for levying and collecting all taxes properly assessed, or liable to be assessed, or accruing under the provisions of former acts, the right to which has *has* already accrued, or which may hereafter accrue, under said acts, and for maintaining, continuing, and enforcing liens, fines, penalties, and forfeitures incurred under and by virtue thereof. And this act shall not be construed to affect any act done, right accrued, or penalty incurred under former acts, but every such right is hereby saved; and all suits and prosecutions for acts already done in violation of any former act or acts of Congress relating to the subjects embraced in this act may be commenced or proceeded with in like manner as if this act had not been passed: *Provided*, That whenever the duty imposed by any existing law shall cease in consequence of any limitation therein contained before the respective provisions of this act shall take effect, the same duty or tax shall be, and is hereby, continued until such provisions of this act shall take effect; and where any act is hereby repealed, no duty or tax imposed thereby shall be held to cease in consequence of such repeal until the respective corresponding provisions of this act shall take effect.

SEC. 47. That this act shall take effect on the first day of August, eighteen hundred and seventy-two, except where otherwise provided. And the commissioner of internal revenue is hereby authorized to make, with the approval of the Secretary of the Treasury, all such regulations not in conflict with any provision of law as may become necessary by reason of any changes in the internal-revenue laws made by this act.

APPROVED, June 6, 1872.

CHAP. CCCXVI. — *An Act making Appropriations for the Support of the Army for the Year ending June thirty, eighteen hundred and seventy-three, and for other Purposes.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums be, and the same are hereby, appropriated, out of any moneys in the treasury not otherwise appropriated, for the support of the army for the year ending June thirtieth, eighteen hundred and seventy-three:

For expenses of the commanding general's office, five thousand dollars.

For expenses of recruiting and transportation of recruits, one hundred and twenty thousand five hundred and eighty dollars.

For contingent expenses of the Adjutant-General's department at the headquarters of military divisions and departments, five thousand dollars.