OFFICIAL.

LAWS OF THE UNITED STATES. Passed at the Third Somion of the Thirty-second Congress.

CHAP-LXNIV .- An Act to amend an Act entitled "An Act to provide internal Revenue to support the Government and pay interest on the Public Debi," approved July first, eighteen hundred and sixty-swo, and for other Purposes.

He it resolved by the Senate and House of Repressstaticis of the United States of America in Congres to support the Government and pay interest on the thewords "and paints and painters' colors," by in-Assembled, That "An act to provide internal revenue public debt," approved July first eighteen hundred serting before the words "on lard oil," and attachand sixty-two, be and the same hereby is, amend[ed] as hereinafter set forth, namely :---

That wherever any written notice, or other in strument in writing is required, the same shall be prior to July first, eighteen hundred and sixty two,

any duties therein imposed upon assessors.

deputy collector, as well as the collector may per- ted melado, two mills per pound, " and inserting in form all the duties required of the said collector in lieu thereof as follows, "sugar refiners shall pay one the said section; and any notice by said section to and one half of one percent, on the gross omount of persons who neglect to pay their taxes may be sent the sales of all the products of their manufactories: or printed, and said notice shall state the amount advance the quality and value of sugar by melting of duty or tax for which such persons are liable, in- and re-crystallization; or by liquoring, claying, or cluding the ten per centum additional, as provided other washing process, or by any other chemical or for in said section, demand payment of the same; mechanical means; or who shall advance the qualiand with respect to all -u-h duties or taxes us are ty or value of molasses and concentrated molassos, not included in the annual fists as provided for in melado or concentrated molado, by boiling or other of which is not otherwise provided for in said act other duties, or rates of duty, on the articles hereit shall be the duty of each collector is person or inafter enumerated in this section, or provisions by deputy to demand payment therefor; in the existing in relation there to the following; manner provided within ten days from and atter the expiration of the time within which such duty er tax should have been paids and any copy of distaint shall be left at the dwelling or usual place of and horseshoes, to dollars per ton; Provided, That business of the owner or possessor of the property section seventy-seven of said act.

That section twenty-right be, and hereby is, amended, by striking out the words "forfeit and metal, in rods or sheets, one per centum ad valorem: pay the sum of five hundred dollars," and inserting in lieu thereof "upon conviction thereof by a court of cotton, fiax, or hemp, or part of either, or other of competent jurisdiction, forfeit and pay the sum materials, three per centum ad valorem; Provided, of five hundred dollars, or be imprisoned for a term | That the sewing of sacils, [sails,) tents, shades, not exceeding two years, at the discretion of the awnings, carpits and bags the materials whereof be court."

That section forty-three be amended by striking out the following words; "and any person who shall made was imported, or has been subject to and use any eask or package so marked; for the purpose | paid a duty; of selling spirits of a quality different from that so inspected shall be subject to a like penalty for each eask or package so used," and inserting in lieu thereof "and any person who shall fraudulently use any cash or package so marked for the purpose of selling any other spirits than that so inspected, or for selling spirits of a quality or quantity differout from that so inspected shall be subject to a like penalty, as provided for each cask or package so used."

That section forty-foar be, and hereby is, amended, by striking out the words "to be continguous to such distillery.

That section fifty five be, and hereby is amended the time of readering the account of the same as herein required," the words "or at the time when they shall have become payable."

That section sixty-four be, and hereby is so amended, "That no liconse shall be required of an attorney having taken out a license as such in comsequence of being employed to purchase rent, there for others in the ordinary course of business; in paragraph number sixteen by inserting after the centum ad valorem; word "taverns," the words, "or eating-houses ;" by dding to naragraph number twenty-eight the tollowing words: "Nor shall apothocaries who have taken out a license as retail dealers in liquors in consequence of selling alcohol;" and in paragraph number twenty-nine by inserting after the word "merchandise," "or who shall manufacture by hand or machinery, for any other person, or persons, go is wares, or merchandise.

business as a keeper of a hotel, inn, tavein or eat- held or construed so as to prevent the several states ing house."

That section seventy-gve be, and hereby is amended by inserting a ter the words "Provided, That lickets ou which a duty is required to ge paid by this act." white lead, oxide of zine, and sulphate of barytes," ed to the next preceeding sentence, as follows: "and

mills per pound; on sugar, refined, or made from Turt section nineteen be so amended that the molasses, airup of molasses, include, or concentraby mail or lert at the dwellings or usual places of | Provided, That every person shall be regarded as a business of such persons, if any they have written sugar refiner under this act whose business it is to said section and all taxes and ducies the collection process;" and by inserting "therein, in lieu of any

> "On marine engines, three per centum ad valorem "On rivels, exceeding one fourth of one inch inch in diameter, nuts, wrought railroand chars, bolts, cles shall have geen made has been actualy paid, an per ton;

"On rolled brass, copper, and yellow sheathing "On sails, touts, shades, awnings, and bags, made the government of the United States. longed to the employer, shall be exempt from duty where the cloth on material from which they are

"On tobacco, cavenuish. plug, twist. fine cut, and manufactured of all descriptions, (not including snuff, eigars, and smoking tobacco, presared with all the stems in or made exclusively of stems,) fifteen cents per pound; "On smoking tobacco prepared with all the stems

cordance with this act. in, and on smoking tobacco made exclusively of stems, five cents per pound; "On snuff manufactured of tobacco, on stems, or

of any substitute for tobacco, ground, dry, or damp, f all descriptions, twenty cents per pound;

for each bottle;

the amount of one thousand dollars, be exempt sum of two hundred dollars or any fractional part panies or corporations owning or possessing or hav-

"On umbrellas and parasols, made of cotton, silk, or other material, three per centum ah valorem;

premises: Provided, That no person licensed to stamp duty herein provided for shall be construed all dividends in scrip or money, or sums of money herewith for the security of the United States and keep a hotel, inn or tavern, shall be allowed to to authorize any lottery or the sale of any lottery thereafter declared due or payable to stockholders the better accommodation of the public in relation sell any liquors to be taken off the premises and no or the sale of any lottery tickets, tokens, or certifi person licensed to keep an eating hoese shall be cates, representing shares or fractional parts of the earning profits or gains of judge necessary and expedient: Provided, That no allowed to sell spiritous or vinons liquors. And no paper made, signed, or is-person wro has taken out a license to keep a hotel, Unired States in which lotteries or the sale of lotinn, tavern, or enting house shall be required to take ont a license as a tobacconist because of any tobacco or eigars furnished in the usual course of within the limits thereof, from placing a duty, lax or license, for state purposes, on any sale of lottery

Sec. 3: And be it further enacted, That any person of persons, firm, company or corporation, who cd to the next preceding sentence, as follows: "and shall issue tickets or contracts of insurance sgainst all duties or taxes on coal mixed and delivered by fatal or non-fatal insury to persons while travelling duties deducted, as aforesaid, and certified by the used thereon, and the initials of the persons using coal operators at the mines on contracts made prior to July first, eighteen hundred and sixty two, on the gross amount of all the recepts for such in-That section cleven be, and hereby is, amended ing out the following words: "on sugar refined, and regulations o, existing law applicable thereto, panies or canal navigation, or slack-water corporations of said canal companies and the owners, possurance, and shall be subject to all the provisions cording to the amount thereof of said canal comontracts of insurance as aloresaid when limited to | bonds or other evidences of their indebtaness upon | the same as heretofore provided by law. fatal or non fatal injury to persons while traveling. | which interest or coupons are payable, holden by Sec. 4. And be it further enacted. That all con- any person or party whatsoever, and a list or return tracts for the purchase or sale of gold or silver coin. shall be made and rendered within thirty days the or bullion, and all contracts for the loan of money time fixed when said interest or coupons or dividor currency secured by pledge or deposit, or other ends become due or payable and as often as every disposition of gold or silver coin of the Udited State six months to the commissioner of internal 1+ venue if to be performed after a period exceeding three which shall contain a true and faithful account of days, shall be in writing or printed, and signed by the parties of their agents or attorneys, and shall have one or more adhesive stamps, as provided in have one or more adhesive stamps, as provided in the act to which this is an amendment, equal in amount to one half of one per centum and interest a declaration under oath or affirmation in manner at the rate of six per centum per annum on the and form as may be prescribed by the commissioner amount so loaned, pledged, or deposited. And if of internal revenue of the president treasurer, or any such loan pledge or deposit, made for a period some proper officer of said canal company or canal not exceeding three days, shall be renewed or in or navigation and slack water corporation or turnany way extended for any time whateser, said loan pike companies that the same contains a true and pledge or deposit shall be subject to the duty im- faithful account of the duties so withheld and reposed on loans exceding three days. And no loan ceived during the time when such duties have acof currency or money on the security of gold or sil- crued or shold have accrue and not accounted for; where a duty upon the iron from which said arti- ver coin of the United States, as aforesad, or of any and for any default in the making or rendering of certificate or other evidence of deposit payable in such list or return, with the declaration annexed, shall not be necessary in respect to taxes assessed by additional duty only shall be paid of fifty cents gold or silver coin. shall be made exceeding in as aforesaid, the person or persons owning possess amont the par value of the coin pledged or deposit- ing or having the care or management of such canal

ed as security; and any the loan so made, or at-tempted to be mode, shall be utterly void; Provided That if gold or silver coin be loaned at its par value t sha'l be subject only to the duty imposed on dollars; and in case of any default in making or other loans ; Provided further, That nothing herein | rendering said list or of any default in the payment ontained shall apply to any transaction by or with of the duty or any part thereof, accruing or which should accrue the assessment and collection shallbe. Sec. 5. And be it further esacted, That all con- made according to the general provisions of the act tructs, louns, or sales of gold and silver coin and to which this act is an amendment,

bullion, not made in accordance with this act, shall Sec. 9. And be it further enacted, That any a wholly and absolutely void; and in addition to person or persons, firms, companies or corporations, the penalties provided in this act to which this is owning or possession or having the care or manage an amendment, any party to said contract may, at ment of any ferry boat or vessel used as a farryany time within one year from the date of the con- boat propelled by steam or horse power, in lieu of tract, bring suit before any court of competent jur- the duties now imposed by law shall be subject to isdiction to recover back, for his own use and bene- subject to pay a duty of one ane half of one per fit, the money paid on any contract not made in ac- centum upon the gross receipts of such ferry-boat; and return and payment thereof shall be made an Sec. 6. And be it further enacted, That section the manner prescribed in the act to which this apt

one hundred and ten be, and hereby is, amonded as is an amedment. follows: "Any memorandum, check, receipt, or Sec. 15 And be it further enacted, That on and per tr other written or printed evidence of an amount of after the first day of April eighteen hundred and "On mineral or medicinal waters, or waters from money to ge paid on demand or at a time designated sixty three any person or persons, firms, companies, spr n ,s impregnated with minerals, one cent for shall be considered at a promissory note within the or corporations carrging on or doing an express busi each bettle containing not more than one quart; meaning of the last section be and is hereby amend- ness shall, in lieu of the tax and stamp duties im by inserting after the words "shall not be paid at when containing more than one quart, two cents disc that any inland bill of exchage draft or order posed by existing laws, be subject to and pay a dufor the payment of any sum of money exceeding ity of two per centum on the gross amount of all the "Tailors, boot and shosemakers, milliners and twenty dollars, otherwise than at sight or on de- receipts of such express business, and shall be subiressmakers, making clothing or articles of dress mand, and any promissory note shall in lieu of the ject ta the same provisions, rules, and penalties as custom-work, and not for sale generally, shall, so stimps affixed thereon denoting a unty, upon every this is an amendment. for the persons, firms comfrom duty and for any excess qeyond the amount of thereof, if payable on demand or at any time not ing tee management of railroads steambots, and one thousand dollars shall pay a duty of one per exceeding th riy-three duys including the grace ferry-boats; and all acts or parts of acts incensistent herewith are hereby repeated. If payable at any time not less than thirty-three | Sec. 11. And be it further enacted, That in esti-

days as aforesaid, and not exceeding sixty-three mating the annual gains, profit, or income of any "On all ships, barques, brigs, s booners, sloops, days, including the grace. from date or sight, of person, under the act to which this act is an amendment the amount actually paid by such person for If payable at any time not less than sixty three the ront of the dwelling house or estate on which cereafter built, made, or constructed two per cent; days, as aforesaid and not exceeding nine-ty three he resides shall be first deducted from the gains Sec. 12. And be it further enseted, That no du-If payable at any time not less than ninety three | ty shall be rebuired to be assessed or collected or days, as aforesaid and not exceeding four menths beer, lager beer, ale, or proper, brewed or manufactured, or on coal illuminating oil refined. pro-If payable at any time not less than four months, duced by the distillation of coal asphaltum, shale, And tat Schedule B, following section one hun- or woollen fabrics, when brewed, manufactured, or dred and ten be and is hereby further amended, so distilled prior to the first day of Se; tember, eighthat the stamp duty on certificates of any other | teen hundred and Sixty-two, whether the same was description than those speciged in said schedule, in | removed for consumption or sale, or not, when the lieu of ten cents as therein prescribed; shall be five owner agent, or superintendent of the brewery or On passage tickets by an vessel from a port of the United States to a foreign port, c sting dollars furnish to the assessor of the district without costs or expense to the United States, sati-factory proof On any power of attorney for the sale or transfer that such beer, lager beer, ale, or proper, or such f any scrip or certificate of profits is memoran- coal illuminating oil, regned, produced by the disdum, showing an interest in the profits or accumu- tillation of coal, asphaltam, shale, peat petroleum, ments when sold without being eased, three per lations of any corporation or association, if for a or rock oil distilled spirits, cotton or woollen fabries, was actually brewed manufactured, produced, On any policy of insurance or other instrument, or distilled prior to the first day of September, by whatever name the same shall be called, by eighten hunered and sixty two, as aforesaid; Prowhich insurance shall be made or renewed upon vided, That in addition to the fractional parts of a property of any description whether against perils | barrel allowed in section fifty of the act to which by sea, or by fire or other peril of any kind made | this act is an amendment, fractional pir so a barble; by inserting in the grst paragraph of Schedule by any insurance company or its agents or by any rel may be thirds and sixths when the quanty A, after the words "kept for use," the words "for other company or person in which the premium or therein contained i not greaten than such ractionhire or for passengers," and by exempting from ussessment shall not exceed ten dollars, ten cents, al part represents: Pr vided, fasther, That from and atter the passage of this act, and until the On any bill of sale by which any ship or vessel or first day of April, eighten hundr d and sixty-four, any part thereof shall be conveyed to or vested in there shall be paid on all beer, lager beer, ale por any other person or persons when the consideration | ter and other similar fermented loguous may be callshall not exceed five hundred dollars, there shall a duiy only of sixty cents for each and every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for fract onal parts of a barrel: And provided, farter, That the ommissioner of internal revenue is authorized to make rules providing for deductions on account of leakage, from the quanty or spirituous liquors subfor each and every additional amount of one thou- ject to taxation under the act to which this act is sand dollars, or any fractional part thereof in ex- an amendment, not exceeding five per centum of the amount removed for sale; and said deductions sholl be so adjus ed in the different parts of the On each and every as ignment or transfer of a United States as to be proportioned, as nearly as mortgage, lease or policy of insurance, a stamp du- practicable, to the distances over which the manufacturer usually transports said libuors for the wholesale theroof; and the owner of the aforesaid liquors shall be charged with and pay the expense of any kind made, or purporting to be insde, in any | of as ert sining the leakage. Sec. 13. And be it further enacted, That any shall pay the same duty as is required by law on brewer of ale, beer, larger beer, porter, or other similar instruments or documents when made or is malt liquors, shall be required to render accounts i-sued in the Trated States; and the party to whom | and make returns on the first day of each and it is to be used, shall before using the same, affix every month, and no oftener; and no brewer of ale thereon the stamp or stamps indicating the duty re- beer, lager beer, porter, or other malt libuors, shall hereafter be required to keep a record or an account



amended by adding at the end thereof, the following paragraphs:

"Thirty-four. Architects and civil engineers shall pay ton dollars for each license. Every persoe whose business it is to plan, design, or superintend the construction of buildings, or ships, or of reads, or bridges or canals, or railroads, shall be regarded as an architect and civil engineer under this act: Provided, Thas this shall not include a practical carpenter who labors on a building.

"Thirty-five. Builders and contractors shall pay twenty-five dollars for each license. Every person whose business it is to construct buildings, or ships or bridges, or canals, or railroads by contract, shall der the prouisions of this act; be regarded as a builder and contractors under this this act; Provided, That no license shall be required from any person whose building contracts do centum ad valorem." not exceed two thousand five hundred dollars in any one year.

"Thirty-six. Stallions and jacks, owners of, shall pay ten dollars for each license. Every person who keeps a male horse or a jackass for the use of marcs, requiring or receing pay therefor, shall be required to take out a license under this act. which shall contain a brief description of the animal, its age, and place er places where used or to be used; Provided, That all accounts, notes, or de-That section seventy eight be, and h mands, for the use of any such horse or jack without license, as a foresaid shall be invand and of no force in any court of law or equity.

"Thirty-siven. Lotvery-ticket dealers shall pay one thousand dollars for each licease. fix sy per son, association, firm, or corporation was such analy; sell, or offer to sell lottery tickets or irac on a parts thereof, or any token, certificate, or device representing or intended to represent a lottery ticke, or any fractional part thereof, or any pointy of monbors in any lottery, or shall manage any fottery or prepare schemes of lotteries, or superintend the drawing of any lottery, shall be deemed a lot ery-

"Thirty-eight. Insurance agents shall pay ten case of neglect or related to make the returns referdollars for each license. Any present who shall new year to in in said section the proceedings thereafter as agent of any fire, marine, ite mutual, or ther I of the association of the duty shall hal instrument. insurance company, or company, or company, or in the scale manner as provided for in other shall be regarded as an incurance ag in unit r this classes I nighter. act: Provided, That no license shall be required of any insurance agent or broker where receives such agent are less than the sum of six hundred dollrrs in any one year.

each license. Every parson whose business it is to allow and deduct from," and inserting in lieu theresell butchers' meat at retail shall be regarded as a butcher under this act; Provided, That no butcher words "allow upon;" by striking out the words "added to the amount, after deducting the having taken out a license, and paid ten dollars allowance or per centum, as aforesaid." and inserttherefor, shall be required to take ont a license as ing in lieu thereof the words, "paid by the purretail dealer on account of selling other articles as chaser of such stamped paper, vellum, or parchme the same store, stall, or premises; Provided further | and by striking out the word "discount" and insert-That butchers who retail butchers' meat exclusive- ing in lieu thereof the word "commission." ly from a cart or wagon by themselves or agents shall be rexuired to pay five dollars only for each license, any existing law to the contrary notwithstanding, and having taken out a license as a pedler the deceaved person was a resident;" and by infor retailing butchers' moat, as aforesaid; And pro- sorting after the word "district." where it next ocbutcher whose annual sales do not exceed one thou- a resident," sand dollars.

"Forty. Retail dealers shall pay ten dollars for each license. Every porson whose business or oc- sixty-three, no person or persons, association, firm, cupation it is to sell or offer for sale any goods, wares, or merchandise of foreign or domestic production, not including wines, spiritous or mait li- thereof, or any policy of numbers in any lottery, or quors, but not excluding drugs, medicines, cigars, snuff, or tobacco, and whose annual sales exceed one thousand and not exceed twenty five thousand th is not.

"Forty-one. Wholesale cealers, whose annual sales do not exceed fifty thousand dollars, shall pay twenty-five dollars, for each license; if exceeding fitty thousund, and not exceeding one hundred thousand dollars, shall pay fifty dollars for each license; exceeding one hundred thousand and not exceeding two hundred and fifty thousand dollars, shall pay one hundred dollars for each license; exceeding two hundred and fifty thousand dellars two hundred dollars for each license; exshall pay ceeding five hundred thousand and not exceeding one million dollars and not exceeding to million dollars shall pay five hundred dollars for each liconse; evceeding two millions of dollars, shall pay two hundred and fifty dollars for every million of dollars in excess of two millions of dollars, in addition to the five hundred dollars. Every person shall be regarded as a wholesale dealer under this net whose business or occupation it is to sell or offer to sell any goods, wares, or merchandise of foreign or demestic production, not exclueding distilled spirits, fermented liquors or wines, but not excluding drugs, medicines, eigars, snuff or tobacco, whose annual sales exceed twenty-five thousand dollars; and the license required by any wholesale dealer shall not be for a less amount than his sales for the previous year. unless he has made or proposes to make some change in his business that will obviously reduce the amount of his annual sales: nor shall any license as wholesale dealer allow any such person to act as a commercial broker; Provided That any license understated may be again asses-

sail qoats, steamboats, (not including the engine | two cedts, [02]; canal boats, and all other vessels or water craft "On sugar candy and all confectionary made days; including the grace, from date or sight, of profit or income of such person. wholly or in part of sugar, valued at fourieen cents three cents, 103. per pound or less, two cents per pound; when valued That section sixty four be, and hereby is, further at exceeding fourteen cents and not exceeding forfrom date or sight and grace, of four gents [04] ty cents per pound, three cents per pound, or when sold otherwise than by the pound, gve per contum

from date or sight and grace, of ten cents, [10.] ad valorem "On all gold leaf fifteen cents per pack, conta ining not more that twenty books of twenty-five leaves each;

"On castings of iron exceeding ten pounds in weight for each casting, not otherwise "provided for in this act, or in the act to which this act is an cents, 105.] amendment, one dollar and fifty cents per ton: Provided, That there shall be deducted from duties

assessed upon railroad cars any duties which may or less, fifty cents, [50.] have been assessed and paid upon car-wheels un-"On clocks akd timepcices, and on clock move-

sum not exceeding fifty dollars, teo cents, [10]

That section seventy-seven be, and hereby is, amended by requiring the taxes provided for in that secti n to be levied, collected and paid annual-

ly, by any person or persons owning possessing or k eping any corriage, yacht, plate, or billiard-ta-

That section seventy eight be, and hereby is amended, by reducing the duty so that on borned cattle, slaughtered the duty shall be twenty cents per head, on sheep and lambs, slaughtered, the dube affixed a stamp or stamps denoting a duty of ty rhall be three cents per head, and on hogs, inughtered, exceeding one hundred pounds in twenty-five cents, [25] w ight, without regard to age, six cents each, and If the consideration exceeds five hundred and does not exceed one thou and dollars, the duty shall no duty shall be charged on hogs, and sheep slaughtered of any person for his or her own consumption be fifty cents, [50.] If the consideration exceeds one thousand dollars not exceeding six of each, shall be exempt from

Tant section ninety-one be amended by striking cess of one thousand dollars, the duty in addition ut the words "or on any articles manufactured" after the word "advertised. shall be fifty cents, [50.]

This section musty three be amended so that in ty shall be paid equal to that imposed on the origi-Any power of attorney, conveyance, or document

from the date or sight, of one cent, [01]

foreign country ta be used in the United States That we wan amery nine be amended by striking out the word-"minety-three" preceding the words " of his art, and inserting "ninety-eight,"

That section one hundred and two be, and hereby "Thirty-nine, Butchers shall pay ten dollars for is amend d, by striking out the words "thereupon Any mortgage or perseal bond for the payment of noney; or as security for the payment of any defi mite or certain sum of money; in lieu of the duties

or stamps affixed thereon denoting a duty upon every sum of two hundred dollars, or any fractional That section one hundred and twelve be, and part thereof, of ten cents, [10,] hereby is amended by inserting, after the word No conveyance deed mortgages or writing, where-"district" where it first occurs, as follows: "of which

Sec. 2. And be it further enacted, That on and or corporation, shall make, sell, or offer for sale, or dispose of any lottery ticket, or fractional part

any sum or part or share of any sum of money, or any bond or noice shall be secured by a morigage the passage of this act. other article of value or any fractional part thereof but one stamp daty shall be required to be placed on without affixing hereto an adhesive stamb or stamps such papers: Provided, That the stamp duty placed several assessors shall on the first Monday of May denoting the duty imposed by this act, and in de- thereon is the highest required for said instruments next, and on the first Monday of May in each sucfault thereof shall incur a penalty of fifty dollars or either of them; nor on certificates of the measure- ceeding year, direct and cause the several assistant for each and every such offence; and no prize or ment or weight of animals, wood coal or other arti- assessors to proceed through every part of their repart of a prize drawn to or by any ticket, or frac- cles; nor on deposit notes to mutual insurance com- spective districts, and inquire after and concerning tional part thereof, takon, certigente, or device as panios for insurance upon which policies subject to all perfons being within the assessment districts aforesaid, and no sum of monty or thing of value made payable or deliverable upon any stake or in-made payable or deliverable upon any stake or investmen; or of risk in, or upon any policy of num- strument in writing or of the acknowledgment or to which this is in addition and assess such porsons bers, shall be demanded or recovered by any legal | proof thereof by attesting witnesses. proceedings or otherwise without the ticket or frac-tional part thereof, or policy of numbers token certimeate, or device, shall have been duly stamped at | and such transportation shale be ex empt from stamp | May following, and shall be issued upon the paythe time of the making sale or delivery or disposal duty. thereof: Provided That, in addition to all other That the stamp duty on a contract or agreement of duty imposed for such license; and each license penalties and forfeitures now imposed by law for for the chartor of any ship or vessel, or steamer, as so granted shall be dated on the first day of the he evasion of stamp duties, any person who shall now provided for in Schedule B, or any letter: month in which it is issued: Provided, That any purchase, obtain or receive any lottery ticket, or memorandum or other writing between the captain person, firm or corporation that on the first day of ractional part thereof, or any token, certificate, or master, or owner, or person acting as agent of any May next shall hold an unexpired license shall be device representing or intended to represent a lot-tery ticket, or fractional part thereof, or any policy persons for or relating to the charter of such ships the expiration of the license and the first day of or vessel or steamer, if the registered tonage of May, eighteen hundred and sixty four. of numbers, without first having thereon the stamp imposed by this act, may recover from the person of such ship, or vessel, or steamer, does not exceed whom the same was purchased, obtained or received one handred and fifty tons, shall be one dollar (\$1.] collection district where in the judgement of the gives satisfaction. at any time within three years thereafter, before Exceeding one hundred and fifty tons and not commissionei of internal revenue, the facilities for ns7-tf any court of competent jurisdiction, a sam equal to exceeding three hundred tons, three dollars [\$3.] the procurement and distribution of stamped veltwice the amount paid for such ticket of fractional part thereof, token, certificate, or device or staked six hundred tons, five dollars, [\$5.] or invested in or upon any policy of numbers as Exceeding six hundred tons, ten dollars, [\$10] aforesaid, with just and legal costs: Provided further, That the stamp duty herein provided for shall be classed in the act to which this act is an amend ment under Schedule B, as follows, to wit: "Lottery tickets, fractional parts of lottery tickets | tion to the method now prescribed by law, as he the collector allowed by law to any other parties policies of numbers in lotteries tokens cartificates, or may deem expedient and effectual. And he is purchasing the same, and may, in advrnce, require in his providence, has cast upon the Free North to other than the distillar or grower, who shall sell or offer for sale any distilled spirits, fermented liquors any person or persons as entitled or be entitled in any person or persons as entitled or be entitled in application of such method imperative upon the ties to an amount equal to the value of any stampand wines of all kinds; in quantities or more than three gallons at one time, or whose annual sales shall exceed twenty-five thousand dollars, shall article of value or any portion or share thereof, or other "Forty-three. Retail dealers in liquots shall gart of a ticket fractional part of a ticket, policy twenty dellars for each license. Every person other twenty dellars for each license. Every person other than a distiller or brewer, who shall sell or offer for sale any distilled spirits, formented libuors, or wins than a distiller or brewer, who shall set of our two shall set of two shall dealer in liquors under this law; but mothing acrein and every dollar, or fractional part thereof over and ter date, upon which interest is or shall be, stipu- law, or under the regulations of the commissioner contained shall authorize the rate of any spirity, above encadediar, a before mentioned, an addition-liquors, wines or mrult liquors to be drank on the offer sente, an Urwided, however, Tha: no shall be or shall have been issued to be paid; and make such such other regulations, not inconsistent What we have a prese

or to report or return the quanties of grain or other vegetable productions, or other substances put into the mash-tub by him or his agent or superintendent imposed as prescribed in Schedule B following the | for the purpise of producing malt liquors any law one hundred and tenth section, shall have a stamp to the contray notwithstanding.

Sec. 14. And be it further enacted, That every incorporated bank, or other bank legally authorized to issue notes as circulation which shall neglect or 4000 Vest, Neck, Guard and Chatelain omit to make dividends or additions to its surplus by any lands, tenements, realty, or other property or contingent funds as often as ounce in six months 3000 Cameo Brooches shall be sold, granted, assigned or otherwise con- shall in lieu thereof, make returns under oath to vided further, That no license shall be required of a curs, as follows: "of which the deceased person was veyed or shall be made as security for the payment the commissioner of internal revenue on the first 3 00 Coral. Garnet & Emerald Brooches, after the first day of Eay, eighteen hundred and dollars, anything to the contrary notwithstanding. which have accrued or been earned and received by No stamp duty shall be required on powers of at- said bank during the six months next preceding torney or any other paper relating to applications said first days of January and July; and at the for bounties arrearages of pay, or pensions or to time of making such returns, shall pay to the com- 3000 Watch Keys, the receipt thereof from time to time; or indemnity | missioner of internal revenue a duty of three per any token, certificate, or device representing or in- awarded for depredations and injuries by certain cent. on such profits, and shall be subject to the tended to represent the holder, or any other, person bands of Sioux Indians; nor on any warrant of at- provisions of the eighty-second section of the act to or persons, as entitled or to be entitled, in any lot- torney accompanying a bond or note; when such which this is an addition; Provided, That the redollars, shall be regarded as a retail dealer under tery, lottery scheme or game of hazard or chance to bond or note shall have allixed thereto the stamp or turn for the first of January, eifinteen hundred and be drawn to any part or share or part of a prize, or stamps denoting the duty required; and whenever sixty-three, shall be made within thirty days after

Sec. 15. And be it further enacted. That the as in said acts is required. And all licenses so asment of a retailable proportion of the whole amount State.

t reservation, for One Dollar each. Certificates of all the various articles are placed in similar envelopes and sealed. These envelopes will be sent by mail, or delivered at our office, without regard to choice. receiving a Certificate you will see what article it renresents, and it is optional with you to send one dollar and receive the article or not.

In all transactions by mail we shall charge for for-

ion a more enterprising friend than Harper's Maga-

The papers of permanent value which have been pubished in almost every number render a complete set of pHarperivate azine a desirable acquisition to any pubic or prts, orlibrary. The Publishers can supply com-ounl, twoif bit any Number from the commencement.

BLUNDEN, KOENIG & CO. Feb. 26, 1862 n34-1y

SABBATH SCHOOL BELL NO. 2.

75,000 Copies Sold the First 12 Months of its Publication.

To Western Farmers. It is an entire New Work, of nearly 200 pages .-

mine and root out a certain kind of literature too prevalent, which blunts the morals of its readers vitiates their taste for sensible reading, and is aleady bad in its effects .- New London Advertiser. Wherever we go-in rail-cars and steamboatswe find it seized with eagerness, because of its spirted sketches of passing events. We all like to look at the faces of men we have read of, and at ships and forts that have figured in the bloody scenes of war. Of all such men and places, and events, this paper furnishes the best illustrations. Our future historians will enrich themselves out of HARFER'S WEEKLEY long after writers, and paint-

One Copy for Two Years 5 00 An Extra Copy will be allowed for every Club of TEN SUBSCIERES, at \$2,50 each, or 11 Copies for

HABPER'S MAGAZINE and HABPER'S WREELY,

HARPERS WERKLY is electrotyped, and back

Vols. I., II., III., IV., V, and VI. for the Years 1857 to 1862 inclusive, of "HARPER'S WEEKLY." handsomely bound in Cloth extra, Price \$4,38 each are now ready. The posttage upon HARFERS WEEKLY, when paid in advance at the office where

Tobacco Seed.

I have several varieties of Tobacco that will ripen

well in this latitude. To any one who wishes seed,

and remits me a three-cent Postage stamp, on the

R. O. THOMPSON,

Syracuse, Otoe County, Nebraska.

it is received, is twenty-six cents a year. HARPER & BROTHER. FRANKLAN SQUARE, NEW YORK

"Forty-two. Wholesale dealers in liquors shall pay for each license the amount required in this act for license to wholesale dealers. Every person other than the distiller or grower, who shall sell or

Sec. 15. And be it further enacted, That in any

Exceeding three hundred tons and not exceeding lum, patchment or paper, and adhesive stamps are or shall be insufficient, the commissioner, as afore-

said, is authorized to furnish supply, and deliver to Anti-Slavery, Patriotic, and "Contraband" songs, Sec. 7. And be it further enacted, That the com- the collector of any such district a suitagle quantity solos, duets, quartets, and choruses. Most of the missioner of internal revenue be, and he is hereby, or amount of stamped vellum, parchment or paper Poetry and Music has been written expressly for authorized to prescribe such method for the can- and adhesive stamps, without propayment thereof, this work, to correspond with the times, and should cellation of stamps as a substitute for or in addi- and shall allow the highest rate of commissions to be sung by the million, in order to awaken a deep interest in behalf of the "Contrabands," whom God, CASTINGS, SPRINGS, AXLES, FILE

n41-1y

sent for \$1; Eleven for \$2; Thirty for \$5; Sixty-five for \$10 and One bundred for \$15. for \$ 0 and One hundred for \$15.

CORRESPONDENTS may rely upon a quick and the enormous number of 575,000 copies in 36 months. ompt answer to their orders. Our business is con-acted upon liberal, honest, straightforward principle, and in this country. Also, both volumes are bound and we guarantee satisfaction in all cases. Our pat- in one to accommodate schools wishing them in that rons may always depend upon having their orders faith- form. Prices of Bell No. 2, paper covers, 15 cents, fully and punctually supplied. In no case will corresndents be neglected.

TCorrespondents should be careful to write their bound embossed gilt, 30 cents, \$32 per 100. Bell No. signatures plain, and give their Post Office, County, and 1, paper covers, 12 cents, \$10 per 100. Bound 20 state. Address, GEO. DEMERIT & CO., cents, \$18 per 100. Cloth bound embossed gilt, 25 229 Broadway, New York.

TP-Having had business relations with the above nished at the 100 price. Cloth bound embossed gentlemen, I take pleasure in saying that they are nonorable, upright men, and perform all they promise ; and the Jeweiry I have seen from there is genuine, and the retail price.

B. O. THOMPSON. Nursery Hill, Neb. n41-ly

same, I will send a paper of each variety of seed GRATIS. \$12 per 100. Bound, 25 cents, \$18 per 100. Cloth Orders must be sent in the months of Sepiember and October. I do this to introduce the culture of Tobacco in the West.

Address cents, \$20 per 100. Bells Nos. 1 and 2 bound together 40 cents, \$30 per hundred. 25 copies fur-P. S. Papers in Missouri, Iowa, Kansas and Ne-

gilt, 50 cents, \$40 per 100. Mail postage free at brusks, publishing the above once, and sending a No.

IRON.

IMPORTER AND DEALER IN

IRON, STEEL, NAILS,

Third Sree, Jaween Jelix and Edmond,

Highest Price Paid for Scrap Iron. December 1, 1959. 17.

Furniture! Furniture!!

this upper country just received by T. HILL.

Brownville, April 25th, 1961,

A. CONSTABLE.

marked , will receive twenty four papers choice flow-HORACE WATERS, Publisher, No. 481 Broadway, New York.

er seeds free by nail. R. O. THOMPSON. NOW READY.

THE Official Union Volunteer Directory, / 400 pages.) containing Name and Residence of every Officer and Private in the Union Army, with their Commands. Gasualties, Promotions, &c. (Lor Every ond wants it. Sent post-paid, on receipt of 25 cents eash or stamps. Address HENRY R. ANSON .Pubther 49 State Street, Boston, Muss

Okra or Gumbo Seed. BELLOWS, The best substitute for Coffee-prepared in the same BLACKSMITH'S TOOLS manner as Coffee Packages of seed by mall at 10 cts. each. Each package contains seed enough to raise a Also: Hubs, Spokes, and Bent Stuff.

spppiy for an ordinary family, H A. TERRT. Send orders to Grascent City lows. n38-11

BROOM CORN WANTED!

JOSEPH SHELLABARGER, Desires to purchase a large amount of Broom Corn for which he will pay the HIGHEST PRICE IN CASH. The most complete stock of Furniture ever offered in Feb 14-n32-tf

per 100; postage I cent. HOBACE WATERS, Pablisher. - 4SI Broadway, Now York.

THE HARP OF FREEDOM. Now ready, a new and superior collection of 27