The Advertiser.

LOCAL.

Blank Deeds, Mortgages, Executions, Replevins, Marriage License, &c. &c. &c. for sale at this Office.

MR. J. S. WILLIAMS, Who is the authorized Agent in St. Louis for this paper, will attend to making collections and purchases in that City. *Office 6 Chestnut Street, N. E. cor. 6th.*

BROWNVILLE, THURSDAY MARCH 7, 1867

Authorized Agents for Prince & Co.

GEO. W. HILL & CO., are the authorized Agents in Nemaha County for Geo. A. Prince & Co's celebrated Cabinet Organs, Melodeons, etc. For price, &c., call at the *Advertiser Office.*

Our Steam Ferry is now making regular trips.

Fisk Brother Wagons sold by
F. A. TISDELL, Brownville.

H. C. Lett, Land Agent and Auctioneer.

Onion Setts and Fresh Garden Seeds at
MARSH & CO'S.

Corn! Corn!—Cash paid for Corn [18 2m] by WORTHING & WILCOX

500 John Deree's Celebrated Moline Plows. THEO. HILL & CO.

Studebaker & Bros Wagons sold by
F. A. TISDELL & CO.

Canton Clipper Plows for sale at SHELLENBERGER BRO'S.

J. M. BLISS, regularly licensed Auctioneer. Sales in the country attended to on reasonable terms.

McCreery has just received a lot of Goods in his line by Express. He is determined to keep up with the growing demands made upon his stock.

Chairs Re-Caned, with neatness and dispatch, by GEO. TURNER.
Apply at Mrs. Hewett's Milliner Shop

Just Arrived, A new lot of Wagons at F. A. TISDELL & CO'S.

McCreery at the City Drug Store, has all kinds of Paints and Oils, on hand for Spring trade.

20,000 Bushels Corn wanted,
10,000 Bushels Wheat wanted,
10,000 Bushels Oats wanted,
by RAINY & LEWIS.

Hay.—For sale in any quantity to suit purchasers, Price $5 per ton. On my farm, three miles west of Brownville.
H. O. MINICK.

Stone Cutting.—I am now prepared to furnish Dressed Stone, of all descriptions for building purposes. Orders left at this Office will receive prompt attention. JOHN MONTIETH.

Denman, Johnson's appointee in place of E. B. Taylor, has been confirmed.

H. M. Atkinson, it is rumored, has been nominated and confirmed Register of the Land Office in this city. The official corroboration of this will give us much pleasure. We can endorse him politically and officially.

Dr. M'Pherson has workmen busily employed now in tearing out the partitions in the Brownville House, preparatory to making a business house of it, and will then complete the block to the County Building.

We learn that hereafter Catholic services will be regularly held in this city. Rev. John A. Hayes having been appointed regular minister for that denomination in this city. This denomination contemplate the erection of a Church as soon as possible, in which we bespeak for them the unprejudiced aid of our citizens.

SAFE.—It is safe to say that no better Saleratus can be made than D. B. DeLand & Co's Best Chemical. Besides it is full weight, and that it is more than can be said of other Saleratus.

CROUP.—A lady in New Haven, speaking of Coe's Cough Balsam, says she lost two darling childern with Croup, and was in despair when the third and last was attacked, but his life was spared through Coe's Cough Balsam. She advises all mothers to keep it on hand in case of of emergency.

Grasshoppers.—We have recently been shown a young Grasshopper which was captured on the bottom below this city last Tuesday week. The weather was favorable then for a few days and the situation warm and pleasant. The ground is full of eggs and our main hope is for a week or so of pleasant weather to hatch them, followed by a heavy frost which, we believe would kill them. It would be well for our farmers to abstain from burning off the prairie grass until the young hoppers are hatched, when millions of them might be destroyed by the burning grass.

Our City Election, which comes off the first Monday in April, and the idea of drawing party lines, seems to worry the unterrified considerable, and makes them squirm muchly. We hear of them making such remarks as: "Its no use to despair when the third and last was attacked, but his life was spared through mix politics in our city election, the best plan is to elect the best men." Now, that's just our proposition to a t. exactly; and we believe we have just the men in the Radical party to fill the bill, and intend to elect 'em, too. We remember very distinctly their style last year, when, after electing "the best men," through the aid received from unsuspecting Radicals, they jubilated considerable over the election of a majority of Democrats. These Democrats have been very impartial, too; a Radical Marshall, Joshua Rogers, having been elected, *the Council appointed a Conservative Deputy,* without the consent of the Marshall; when the city Charter says that "with the consent of the Common Council the Marshall may appoint one or more deputies, *being responsible for the correct discharge of their duties.*" This is not usurpation, oh, no! its only "My Policy" whitled down to a point.

CHEAP READING!

Marsh & Co's Circulating Library.—The following List contains a few of the *new and interesting Books just received:*

O M I, the great sensation novel;—The Race for Wealth;—The Claverings;—Kalootah;—Griffith Gaunt;—Will Watch;—Horse Shoe Robinson;—Sherbrook;—Inside, or Chronicle of Secession; The Hidden Sin;—The Yankee Conscript;—Lifflith Lank, companion to Griffith Gaunt;—English Travelers and Italian Brigands;—An American Family in Germany;—Don Quixote;—The Life Boat;—The Lost Beauty;—Poor and Proud;—The Drummer Boy;—A Yankee in Canada;—Nasby's Great Book, Swinging Round the Cirkle;—Robinson Crusoe;—Osceola;—The Scalp Hunters;—Bella Trelawny; Felix Holt the Radical;—History of Governments;—Anecdotes for the Family;—Story of Elizabeth;—Iron Mask;—Peter Simple;—The Wandering Jew;—Life of Barnum;—Three Guardsmen;—Twenty Years After;—Louisa La Valliere;—The Secretary, or Circumstantial Evidence;—Matilda Montgomerie;—The Quadroon;—The Tiger Hunter;—White Chief;—Wood Rangers;—Laroon.

We keep all the above Books to rent by the week, and are constantly making additions to the Library, and shall secure all New Books of merit as soon as published.

We respectfully invite the reading public to give us a call and see for themselves. We keep all the above books for sale, besides many others too numerous to mention, and are fully prepared to furnish any book desired at short notice, and as we are regular agents for all the principal Publishers throughout the United States, we are enabled to furnish them at the Publishers lowest prices.

Marsh & Co., would further give Notice that they keep constantly on hand a full stock of School Books, Slates, Stationery, Pens, Song Books, Sheet Music, Blank Books, Drawing Paper, Photograph Albums, and a general assortment of Miscellaneous Books, Magazines, Newspapers, etc., which he sold at the smallest living profit.

Subscriptions received for any Newspaper or Magazine published in the United States at the publisher's lowest prices.

Brownville, Nebraska, March 7th, 1867.

The Waverly Magazine is the largest Weekly ever published in this country. Its contents are such as will be approved in the most fastidous circles—nothing immortal being admitted into its pages. It will furnish as much reading matter as almost any one can find time to peruse, consisting of Tales, History, Biography, together wih Music and Poetry. The paper contains no ultra sentiments, and meddles neither with politics nor religion but it is characterized by a high moral tone. It circulates all over the country, from Maine to California.

TERMS.—The Waverly Magazine is published weekly by Moses A. Dow, No. 5 Lindall St. Boston, Mass. Two editions are printed, one on fine paper, for Periodical Dealers, at 15 cents a copy, and an edition for mail subscribers, (on a cheap paper so as to come within the low postage law.)

TERMS ON FINE PAPER

One Copy 12 months $,500; One copy 9 months $3.75; One copy 9 months, $2,50; One copy 3 months $1,25; Four copies 12 months $16,00; Two copies 12 months $8,00; Two copies 6 months $4,00

Terms on cheap Paper $1 less on each copy.
Address, MOSAS A DOW,
No. 6 Lindall Street, Boston.

The Lady's Friend for March.—"The Truant's Return," a beautiful Steel Engraving, leads off this number of the "Queen of the Monthlies." Then we have the usual elegant and refined Steel Fashion Plate, and a number of Paterns for Spring Dresses, Promenade Toilets, Caps, &c. An Engraving of a noted French Aquarium in Paris, shows the large style in which they do some things in the Old World. The Music this month is "Tillie's Passed Away." The Literary Matter is made up of the continuations of the noveletts of "Orville College," by Mrs. Henry Wood, and "How a Woman bad her Way," by Elizabeth Prescott—both of which increase steadily in interest and attractiveness—with short articles, such as "Travelling with Half a Million," "Doctor Dalhousie," A Bull-Fight at Madrid" (Illustrated), "Aunt Julia's Visit," and Editorials, Receipts Fashions, &c. The publishers announce in addition, novelets by Amanda Douglass and Frank Lee Benedict. They also announce, in addition to the Wheeler & Wilson Sewing Machine, a Splendid List of new Premiums including Silver-Plated Ten-Sets, Cake-Baskets and Ice-Pitchers, Silver and Gold Watches, Guns and Rifles, Clothes' Wringers, Melodeons and Organs, Appleton's Cyclopaedia, &c. A beautiful Steel Engraving, 26 inches long by 20 inches wide, called "One of Life's Happy Hours," will be sent gratis to every single ($2,50) subscriber, and to every person sending a club. Specimen numbers of the magazine, containing the particulars of the premium offers and the reduced prices to clubs, will be sent on the receipt of twenty cents.

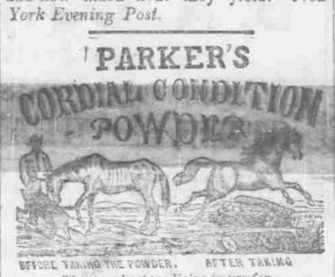
Price (with engraving) $2,50 a year; Four copies (with one engraving) $6.00; Eight copies (with extra magazine and an engraving) $12,00. One copy of Lady's Friend and one of Saturday Evening Post (and one engraving), $4,00. Address Deacon & Peterson, 319 Walnut Street, Philadelphia.

HOW TO FIND AND TEST PEAT.

As Peat fuel is coming very extensively into use in a majority of the States and is superceeding coal and wood for cheapness and comfort, we copy the following article, hoping that it may lead to the discovery of this article in Nebraska, for we undouted "have Peat among us:

The formation of peat generally takes place in a depressed surface, nearly or quite surrounded with a rim of rock or dry soil. It seems to require the effect of standing water. Sometimes a bed of peat is so wet and soft that it has to be dipped out, and thrown upon the ground to dry, before it can be handled. Most generally it is overgrown with coarse grass or sedge, sometimes with alders, or even large trees. If the ground shakes as you walk over it, there is probably peat below; and one way to determine the presence of peat is by thrusting a pole into the bog. If the pole penetrates easily, there is a promise of peat. Observe what sticks to the pole; and if it is soft and smooth, and feels greasy, it is peat. Run a gun-barrel or other long tube into it, and push out what it brings up, leaving the layers unbroken as much as possible. When it is partly dry, see if it cuts like cheese; and when fully dry, if it cuts like chocolate. Mash it with the blade of a knife, and see if it is free from grit. Try if it will burn freely, and observe how much ash it leaves. Pare off the grass and fibrous material from the top, a foot deep or more, and then cut out some blocks with the spade, the size of bricks, and dry and try them, and if they will burn in the grate or in a heap out of doors, they are peat; if they burn with but little smoke, and down to light ashes, they are good peat. If you only have muck, so poor in carbon as to burn imperfectly, it is worthless as peat for fuel. Unless the signs are very clear, and the experiments quite satisfactory, it will be prudent to have the place examined by somebody who understand peat, or, at least, to send some specimens to an expert to be tested, before going to the expense of setting up machinery to work it. A good test is to cut up a few cords in blocks, dry them, and use them for fuel in your house; you will then see how clearly they will burn, and how much heat they yield.—*New York Evening Post.*

PARKER'S



BEFORE TAKING THE POWDER. AFTER TAKING

The very best medicine in use for
HORSES, CATTLE, MULES & SHEEP.

This powder is prepared from the recipe of an old English Farrier, is now, and has been for years used throughout England by stock raisers, not alone for its curative, but also its fattening properties. In the following diseases, it will invariably be found *a safe, certain and speedy cure:*

Fevers of all kinds, Distemper, Founder, Coughs, Loss of Appetite, Hide Bound, Yellow Water, as also all diseases arising from a disordered Stomach, or an impure state of the Blood.

PARKER'S CORDIAL CONDITION POWDER,

As its name indicates, is a gentle stimulant. Unlike the many articles sold throughout the country for the diseases of Horses and Cattle, this preparation is entirely of vegetable origin—no minerals enter into its composition. Being composed entirely of aromatic seeds, herbs, roots and barks, it may be used with full confidence as to its entire safety, certainty, and mildness of operation. It cleanses the blood, loosens the hide, gives to the skin a smooth and glossy appearance, removes all bad humors, and by its strengthening, life-giving properties, infuses into the debilitated, broken down animal, action and spirit, and restores to him all his natural grace and beauty.

Cows reaping not only careful attention, but abundance of plentiful food. The testimony of various farmers and dairy men, attest the fact that by the judicious use of

Parker's Cordial Condition Powder.

the flow of milk is not only greatly increased, but the quality vastly improved, as by the use of this powder, all leakings to every of the gross humors and impurities of the blood, are at once removed.

Breeders and fatteners of Swine will rejoice to know that a prompt remedy for the various maladies, to which these animals are subject is found in

Parker's Cordial Condition Powder.

For Coughs, Fevers, inflammation of the Lungs, Measles, Mange, Kidney Worm, &c. &c., this medicine acts like a charm. Hog Cholera will be avoided by occasional doses of this powder—it is a sure preventative. One paper added to a barrel of Swill and given freely to Hogs, will speedily remove these off fatal diseases.

This powder being both Tonic and laxative, purifies the Blood, removes foul humors, and will therefore be found most excellent in promoting the condition of Sheep.

☞*Price 25 and 50 cents per package, prepared only by WILLIAM B. PARKER, St. Louis.*

☞For sale by Druggists and Merchants everywhere.

RICHARDSON & CO., Gen'l Agts,
704 & 706 North Main Street, St. Louis.

Ayer's Cathartic Pills.

[OFFICIAL.]

LAWS OF THE UNITED STATES

Passed at the First Session of the Thirty-Ninth Congress.

(*Public No.* 184.)

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.

[Continued.]

erty, personal or real, seized and sold by virtue of the foregoing provisions, shall not be sufficient to satisfy the claim of the United States for which distraint or seizure may be made against any person whose property may be so seized and sold, the collector may, thereafter, as soon as the same may be necessary, proceed to seize and sell, in like manner, any other property liable to seizure of such person until the amount due from him together with all expenses, shall be fully paid: Provided, That the word "county," whenever the same occurs in this act, or the acts of which this is amendatory, shall be construed to mean also a parish or any other equivalent subdivision of a State or Territory.

That section thirty four be amended by striking out all after the enacting clause and inserting the following: That each collector shall be charged with the whole amount of taxes, whether contained in lists delivered to him by the assessors, respectively, or delivered or transmitted to him by assistant assessors from time to time, or by other collectors, or by his predecessor in office, and with the additions thereto, with the par value of all stamps deposited with him, and with all moneys collected for passports, penalties, forfeitures, fees, or costs, and he shall be credited with all payments into the treasury made as provided by law, with all stamps returned by him uncancelled to the treasury, and with the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by them receipted as aforesaid; and also with the amount of the taxes of such persons as may have abscounded, or become insolvent, prior to the day when the tax ought, according to the provisions of law, to have been collected, and with all uncollected taxes transferred by him or his deputy acting as collector to his successor in office: Provided, That it shall be proved to the satisfaction of the Commissioner of Internal Revenue that due diligence was used by the collector, who shall certify the facts to the First Comptroller of the Treasury. And such collector shall also be credited with the amount of all property purchased by him for the use of the United States, provided he shall faithfully account for and pay over the proceeds thereof upon a resale of the same as required by law. In case of death, resignation, or removal of the collector, all lists and accounts of taxes uncollected shall be transferred to his successor in office as soon as such successor shall be appointed and qualified, and it shall be the duty of such successor to collect the same.

That section forty-one be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That it shall be the duty of the collectors aforesaid, or their deputies, in their respective districts, and they are hereby authorized, to collect all the taxes imposed by law, however the same may be designated, and to prosecute for the recovery of any sum or sums which may be forfeited by law; and all fines, penalties, and forfeitures which may be incurred or imposed by law, shall be sued for and recovered, in the name of the United States, in any proper form of action, or by any appropriate form of proceeding, civil, criminal, or otherwise, before any circuit or district court of the United States for the district within said fine, penalty, or forfeiture may have been incurred, or before any other court of competent jurisdiction; and taxes may be sued for and recovered, in the name of the United States, in any proper form of action before any circuit or district court of the United States for the district within which the liability to such tax may have been or shall be incurred or where the party from whom such tax is due may reside at the time of the commencement of said action. But no such suit shall be commenced unless the Commissioner of Internal Revenue shall authorize or sanction the proceedings: Provided, That in case of any suit for penalties or forfeitures brought upon information received from any person other than a collector, deputy collector, assessor, assistant assessor, revenue agent, or inspector of internal revenue the United States shall not be subject to any costs of suit, nor shall the fees of any attorney or counsel employed by any such officer be allowed in the settlement of his account unless the employment of such an attorney or counsel shall be authorized by the commissioner of internal revenue, either expressly or by general regulations.

That section forty-four be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That the Commissioner of Internal Revenue, subject to regulations prescribed by the secretary of the Treasury, shall be and is hereby authorized, on appeal to him made, to remit, refund and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that shall appear to be unjustly assessed or excessive in amount or in any manner wrongfully collected, and also repay to collectors or deputy collectors the full amount of such sums of money as shall or may be recovered against them, or any of them, in any court for any internal taxes or licenses collected by them, with the costs and expenses of suit, and all damages and costs recovered against assessors, assistant assessors, collectors, deputy collectors, and inspectors, in any suit which shall be brought against them, or any of them, by reason of anything that shall or may be done in the performance of their official duties; and all fines, forfeits and moneys received or recovered for taxes, costs, forfeitures, and penalties, shall be paid to the collector of internal revenue taxes are required to be paid; and no such assessment or assessments, or any part thereof, which may be made by any assistant assessor, or assistant assessor and assessor, or any other officer, shall be invalid or void by reason of the fact that such officer or assessor was false or fraudulent, or contained any understatement or undervaluation, such assessment shall not be remitted, nor shall taxes collected under such assessment be recovered, refunded, or paid back, unless it is proved that said list statement or return was not false or fraudulent, and did not contain any understatement or undervaluation.

That section forty eight be amended by striking out all after the enacting clause and inserting the following: That all goods, wares, merchandise, articles or objects, on which taxes are imposed by the provisions of this law, which shall be found in the possession, or custody, or within the control of any person or persons in fraud of the internal revenue laws, or with design to avoid payment of said taxes, may be seized by the collector or deputy collector of the proper district, or by such other collector or deputy collector as may be specially authorized by the Commissioner of Internal Revenue for that purpose, and the same shall be forfeited to the United States, and also all raw materials found in the possession of any person or persons intending to manufacture the same into articles of a kind subject to tax for the purpose of fraudulently selling such manufactured articles, or with design to evade the payment of said tax; and also all tools, implements, instruments, and personal property whatsoever, in the place or building or within any yard or enclosure where such articles or such raw material shall be found, may also be seized by any collector or deputy collector as aforesaid, and the same shall be forfeited as aforesaid, and the proceedings to enforce said forfeiture shall be in the nature of a proceeding in rem in the circuit or district court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction. And any person who shall have in his custody or possession, any such goods, wares, merchandise, articles or objects, subject to tax as aforesaid, for the purpose of selling the same with the design of avoiding payment of the taxes imposed thereon, shall be liable to a penalty of five hundred dollars, or not less than double the amount of taxes fraudulently attempted to be evaded, to be recovered in any court of competent jurisdiction; and the goods, wares, merchandise, articles or objects, which shall be so seized by the collector, or deputy collector, may, at the option of the collector be delivered to the marshal of said district, and remain in the case and custody of said marshal, and under his control until he shall obtain possession by process of law, and the cost of seizure made before such process issues shall be taxable by the court: *Provided* That when the property so seized may be liable to perish or become greatly reduced in price or value by keeping, or when it cannot be kept without great expense, the owner thereof, the collector, or the marshal of the district, may apply to the assessor of the district to examine said property; and if, in the opinion of the assessor, it shall be necessary that the said property be sold to prevent such waste or expense he shall appraise the same; and the owner thereupon shall have the said property returned to him upon giving bond in such form as may be prescribed by the Commissioner of Internal Revenue, and in an amount equal to the appraised value, with such sureties as the said assessor shall deem good and sufficient, to abide the final order, decree or judgment of the court having cognizance of the case, and to pay the amount of said appraised value to the collector, marshal or otherwise as he may be ordered and directed by the court, which bond shall be filed by said assessor with the United States district attorney for the district in which said proceedings in rem may be commenced: *Provided further,* That in case said bond so still have been executed and the property returned, before a seizure there of, by virtue of the process aforesaid the marshal shall give notice of the pendency of proceedings in the court to the parties executing said bond, by personal service or publication, and in manner and form as the court may direct, and the court shall thereupon have jurisdiction of the matter and of the parties in the same manner as if such property had been seized by virtue of the process aforesaid. But if said owner shall neglect or refuse to give said bond, the assessor shall issue to the collector or marshal aforesaid, an order to sell the same; and the said collector or marshal shall thereupon advertise and sell the said property at a public auction in the same manner as goods may be sold on final execution in said district, and the proceeds of the sale, after deducting the reasonable costs of the seizure and sale, shall be paid to the court aforesaid, to abide its final order or decree, or judgment.

That sections fifty-three, fifty-four, fifty-five, fifty-six, fifty-seven, fifty-nine sixty two, sixty three, sixty four, sixty-five, sixty-six, sixty-seven sixty-eight, sixty-nine, and seventy, be, and the same are hereby, repealed to take effect on the first day of September, eighteen hundred and sixty-six.

That section seventy-one be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That no person, firm or corporation shall be engaged in, prosecute, or carry on any trade, business, or profession, hereinafter mentioned and described, until he or they shall have paid a special tax therefor, in the manner hereinafter provided.

That section seventy-two be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That every person, firm, company, or corporation engaged in any trade, business, or profession, on which a special tax is imposed by law, shall register with the assistant assessor of the assessment district, first, his or their name or style, and in case of a firm or company, the names of the several persons constituting such firm or company, and their places of residence; second, the trade, business, or profession, and the place where such trade, business, or profession is to be carried on; third, if a rectifier, the number of barrels he designs to rectify; if a peddler, whether he designs to travel on foot, or with one, two or more horses or mules; if an inn-keeper, the yearly rental value of the house and property to be occupied for said purpose. All of which lists shall be returned duly certified by such assistant assessor, to both the assessor and collector of the district; and the special tax shall be paid to the collector, or deputy collector of the district as hereinafter provided for such trade, business, or profession, who shall give a receipt therefor.

That section seventy-three be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That any one who shall exercise or carry on any trade, business or profession, or do any act hereinafter mentioned, for the exercising, or carrying on, or doing of which a special tax is imposed by law, without payment thereof as in that behalf required, shall, for such offence, besides being liable to the payment of the tax, be subject to imprisonment for a term not exceeding two years, or a fine not exceeding five hundred dollars, or both, and such fine shall be distributed between the United States and the informer, if there be any, as provided by law.

That section seventy-four be amended by striking all out all after the enacting clause and inserting in lieu thereof the following: That the receipt for the payment of any special tax shall contain and set forth the purpose, trade, business, or profession for which such tax is paid, and the name and place of abode of the person or persons paying the same; if by a rectifier, the quantity of spirits intended to be rectified; if by a peddler, whether for traveling on foot or with one, or two, or more horses or mules, the time for which payment is made, the date or time of payment, and (except in case of auctioneers, produce brokers, commercial brokers, patent-right dealers, photographers, builders, insurance agents, insurance brokers and peddlers) the place at which the trade, business, or profession for which the tax is paid shall be carried on: *Provided, further,* That the payment of the special tax herein imposed shall not exempt from an additional special tax the persons or persons, (except lawyers, or physicians, surgeons, dentists, cattle brokers, commercial brokers, patent-right dealers, photographers, insurance agents, builders, insurance brokers, and auctioneers,) or firm, company, or corporation doing business in any other place than that stated; but nothing herein contained shall require a special tax for the storage of goods, wares or merchandise in other places than the place of business, nor for the sale by manufacturers of producers of their own goods, wares, and merchandise, at the place of production or manufacture, and at their principal office or place of business. And every person exercising or carrying on any trade, business, or profession, or doing any act for which a special tax is imposed, shall, on demand of any officer of internal revenue, produce and exhibit the receipt for the payment of the tax and unless he shall do so may be taken and deemed not to have paid such tax. 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, mule or 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, mules, wagon, one contents, pack, bundle, or basket, so seized shall not be so 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 expenses of the proceeding, shall be paid to the collector for the use of the United States. And all such special taxes shall become due on the first of May in each year, or on commencing any trade, business or profession upon which such tax is by law imposed. In the former case the tax shall be collected 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.

That section seventy-five be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That upon the death of any person having paid the special tax for any trade, business or profession, it may and shall be lawful for the executor or administrators, or the wife or child or the legal representatives of such deceased person to occupy the house or premises, and in like manner to exercise or carry on for the residue of the term for which the tax has been paid, the same trade, business, or profession, as the deceased before exercised or carried on, in or upon the same houses or premises without payment of any additional tax. And in all cases of the removal of any person or persons from the house or premises for which any trade, business or profession was taxed, it shall be lawful for the person or persons so removing to any other place to carry on the trade, business, or profession specified in the tax receipt at the place to which such person or persons may remove without the payment of any additional tax: Provided that in all cases of death change or removal, as aforesaid, shall be registered with the assistant assessor, and with the collector together with the name or names of the person or persons making such change or removal, or successor to any person deceased, under regulations to be prescribed by the Commissioner of Internal Revenue.

That Section seventy-six be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That in every case where more than one of the pursuits, employments, or occupations hereinafter described, shall be pursued or carried in the same place by the same person at the same time, except as hereafter provided, the tax shall be paid for each according to the rates severally prescribed: Provided, that in cities and towns having a less population than six thousand persons according to the last preceding census, one special tax shall be held to embrace the business of land warrant brokers, claim agents and real-estate agents, upon the payment of the highest rate of tax applicable to either one of the said pursuits.

That section seventy-seven be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That no auctioneer shall, by virtue of having paid the special tax as an auctioneer sell any goods or other property at private sale, nor shall he employ any other person to act as auctioneer in his behalf, except in his own store or warehouse, or in his presence; and any auctioneer who shall sell any goods or commodities otherwise than by auction, without having paid the special tax imposed upon such a business, shall be subject and liable to the penalty imposed upon persons dealing in or retailing, trading in, selling goods, commodities without payment of the special tax, and the goods or commodities so offered for sale by such auctioneer, or commodities are the property of such auctioneer, shall be forfeited to the United States, and the same may be sued for and recovered in any court of competent jurisdiction. Any person who shall sell, or offer to sell any goods or commodities at retail, or trade in or sell the same at retail, and may be lawful for any person engaging or carrying on the trade or business of an auctioneer to sell such goods or commodities for and on behalf of such person or persons in said house or premises.

That section seventy-eight be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That any number of persons, excepting lawyers, conveyancers, claim agents, patent agents, physicians, surgeons, dentists, cattle-brokers, horse dealers and peddlers, doing business in copartnership, at any one place, shall be regarded as but one special tax for such copartnership.

That section seventy-nine be amended by striking out all after the enacting clause and inserting in lieu thereof the following: That a special tax shall be and hereby is, imposed as follows, that is to say:

One. Banks chartered or organized under a general law, with a capital not exceeding fifty thousand dollars, and bankers using or employing a capital not exceeding the sum of fifty thousand dollars shall pay one hundred dollars; when exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars two dollars. Every person or other body, and every person, firm or company having a place of business where credits are opened on the deposite of collection of money or currency, subject to be paid or remitted upon draft, check or order or where money is advanced or loaned on stocks, bonds bullion, bills of exchange, or promissory notes, or in goods, bonds, bullion, bills of exchange, or promissory notes are received for discount or for sale, shall be regarded as a bank or as bankers; *Provided,* That any savings bank having no capital stock and whose business is confined to receiving the deposits and loaning or investing the same for the benefit of its depositors and which does no other business of banking, shall not be subject to this tax.

Two. Wholesale dealers, whose annual sales do not exceed fifty thousand dollars, shall pay fifty dollars, and if their annual sales exceed fifty thousand dollars for every additional thousand dollars in excess of fifty thousand dollars, they shall pay one dollar, and the amount of all sales within the year beyond fifty thousand dollars shall be returned monthly to the assessor, and paid monthly as other monthly taxes are assessed and paid. Every person shall be regarded as a wholesale dealer whose business it is, for him sell or on commission, to sell or to offer to sell any goods, wares, or merchandise of foreign or domestic production, not including wines, spirits, or malt liquor, whose annual sales exceed twenty-five thousand dollars. And the payment of the special tax as a wholesale dealer shall not exempt any such person acting as a commercial broker from the payment of a special tax imposed upon commercial brokers: *Provided, further,* That no person paying the special tax as a wholesale dealer in liquors shall be required to pay an additional special tax on account of the sale of other goods, wares, or merchandise on the same premises: And provided further, That in estimating the amount of sales for the purposes of this section, any sales made by or through another wholesale dealer or commission shall not be again estimated and included as sold by the party for whom the sale was made.

Three. Retail dealers shall pay ten dollars. Every person whose business or occupation is to sell or offer for sale any goods, wares, or merchandise of foreign or domestic production, not including spirits, wines, ale, beer, or other malt liquors, and whose annual sales exceed, and do not exceed twenty-five thousand dollars shall be regarded as a retail dealer.

Four. Wholesale dealers in liquors whose annual sales do not exceed fifty thousand dollars shall pay one hundred dollars, and if exceeding fifty thousand dollars, for every additional one thousand dollars in excess of fifty thousand dollars, they shall pay one dollar, and the excess shall be assessed and paid in the same manner as required of wholesale dealers. Every person who shall sell or offer for sale any distilled spirits, fermented liquors, or wines of any kind in quantities of more than three gallons at one time to the same purchaser, or whose annual sales, including sales of other merchandise, shall exceed twenty-five thousand dollars, shall be regarded as wholesale dealer in liquors.

Five. Retail dealers in liquors shall pay twenty-five dollars. Every person who shall sell or offer for sale foreign or domestic spirits, wines, ale, beer, or other malt liquors in quantities of three gallons or less, and whose annual sales, including all sales of other merchandise, do not exceed twenty-five thousand dollars, shall be regarded a retail dealer in liquors.

Six. Lottery ticket dealers shall pay one hundred dollars. Every person, association, firm or corporation who shall make, sell, or offer to sell any lottery tickets or fractional parts thereof, or any token, certificate, device representing or intending to represent a lottery ticket or any fractional part thereof, or any policy of numbers in any lottery, or shall manage any lottery, or prepare schemes of lotteries, or superintend the drawing of any lottery shall be deemed a lottery ticket dealer: Provided, That the managers of any lottery shall give bonds in the sum of one thousand dollars that the person posting such bond will not sell any tickets or supplementary tickets in such lottery which has not been duly stamped according to law, and that he will pay the tax imposed by law upon the gross receipts of his sales.

Seven. Horse dealers shall pay ten dollars. Any person whose business it is to buy and sell horses or mules shall be regarded a horse dealer: Provided that one special tax in any one year shall be sufficient tax to be imposed upon any horse dealer for one, or a livery stable or hotel keeper for keeping horses.

Eight. Livery stable keepers shall pay ten dollars. Any person whose business it is to keep horses for hire or to let, or to keep, feed, or board horses for others, shall be regarded a livery stable keeper.

Nine. Brokers shall pay fifty dollars. Every person, firm or company, whose business it is to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities, for themselves or others, shall be regarded as a broker: Provided, that any person having paid the special tax as a banker shall not be required to pay the special tax as a broker.

Ten. Pawnbrokers using or employing a capital of not exceeding fifty thousand dollars, shall pay fifty dollars, and when using or employing a capital exceeding fifty thousand dollars for every additional thousand dollars in excess of fifty thousand dollars, shall pay two dollars. Every person whose business or occupation it is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchandise, or any kind of personal property whatever, as security for the repayment of money lent thereon, shall be deemed a pawnbroker.

Eleven. Landwarrant brokers shall pay twenty-five dollars. Any person shall be regarded as a Land-warrant-broker who makes a business of buying and selling land warrants or of furnishing them to settlers or other persons.

Twelve. Cattle brokers, whose annual sales do not exceed ten thousand dollars, shall pay ten dollars; and if exceeding the sum of ten thousand dollars, one dollar for each additional thousand dollars; and such excess shall be assessed and paid in the same manner as required of wholesale dealers. Any person whose business it is to buy or sell or deal in cattle, hogs, or in sheep, shall be considered a cattle broker.

Thirteen. Produce brokers, whose annual sales do not exceed the sum of ten thousand dollars, shall pay ten dollars. Every person other than one having paid the special tax as a commercial broker, or cattle broker, or wholesale or retail dealer, or peddler, whose occupation it is to buy or sell agricultural or farm products, and whose annual sales do not exceed ten thousand dollars, shall be regarded as a produce broker.

Fourteen. Commercial brokers shall pay twenty dollars. Any person or firm whose business it is, as a broker, to negotiate sales or purchases of goods, or wares, or merchandise, or to negotiate freights and other business for the owners of vessels, or for the shippers, or consignors, or consignees of freight carried by vessels, shall be regarded a commercial broker.

Fifteen. Custom-house brokers shall pay ten dollars. Every person whose occupation it is, as the agent of others, to arrange entries and other custom-house papers, or transact business at any port or entry relating to the importation or exportation of goods, wares, or merchandise, shall be regarded as a custom house broker.

Sixteen. Distillers shall pay one hundred dollars. Every person, firm, or corporation, who distills or who manufactures spirits, or who brews or makes mash-wort or wash for distillation or the production of spirits, shall be deemed a distiller: *Provided.* That distillers of apples, grapes, or peaches, distilling or manufacturing fifty and less than one hundred and fifty barrels per year for the same, shall pay fifty dollars; and those distilling or manufacturing less than fifty barrels per year from the same shall pay twenty dollars: And provided further, that no tax shall be imposed for any still, stills, or other apparatus used by druggists and chemists for the recovery of alcohol for pharmaceutical and chemical or scientific purposes which has not been used in those processes.

Seventeen. Brewers shall pay one hundred dollars Every person, firm or corporation who manufactures fermented liquors of any name or description, for sale from malt, whoty or in part, or for any substitute therefor shall be deemed a brewer: Provided, That any person, firm or corporation, who manufactures less than five hundred barrels per year, shall pay the sum of fifty dollars.

Eighteen. Rectifiers who shall rectify any quantity of spirituous liquors, not exceeding five hundred barrels, packages, or casks, containing not more than forty gallons to each barrel, package, cask, shall pay twenty-five dollars; and twenty five dollars additional for each additional five hundred such barrels, packages, or casks, or any fractional part thereof. Every person, firm, or corporation, who rectifies, or refines distilled spirits or wines by any process, or who by mixing distilled spirits or wine with any materials, manufactures any spurious, imitation, or compound liquors for sale, under the name of whiskey, or brandy, gin, rum, wine, "spirits," or "wine bitters" or any other name, shall be regarded a rectifier.

Nineteen. Crude distillers and distillers of burning fluid and camphene shall pay fifty dollars. Any person, firm or corporation, who shall refine, produce or distil petroleum, or rock oil, or oil made of coal, asphaltum, shale, peat, or other bituminous substances, or shall manufacture illuminating oil, shall be regarded as a crude distiller.

Twenty. Keepers of hotels, inns, or taverns, shall be classified and rated according to the yearly rental, or, if not rented, according to the estimated yearly rental of the house and property intended to be so occupied as follows, to-wit: when the rent or valuation of the yearly rental of said house and property shall be two hundred dollars, or less, they shall pay ten dollars; and if exceeding two hundred dollars, for any additional one hundred dollars or fractional part thereof in excess of two hundred dollars, five dollars: Provided that payment of such special tax shall be construed to permit the person so keeping a hotel, inn, or tavern, to furnish the necessary food for the animals of such such travelers or sojourners without the payment of