WESTERN DEMOCRAT, CHARLOTTE, N. C.

ACTS AND RESOLUTIONS Passed at the Fourth Session of the First Congress-1863, 1864.

[No. 32] An Act to proibibit the importation of luxuries, or of articles not necessaries or of common use.

The Congress of the Confederate States of America do enact. That from and after the first day of March. 1864, it shall not be lawful to import into the Confederate States any brandy, wines, or other spirits, or any other article specified in schedule A of an Act entitled "An act to provide revenue from commodities imported from foreign countries," approved May 21, 1861, or any goods, wares or merchandize enumerated in schedule B of said act, except the following articles : All things for medicinal purposes; camphor, refined; pickles; molasses; pepper, pimento, cloves, nutmegs, cinuamon, and all other spices; soap. castile, Windsor, and all other toilet soaps; sugar of all kinds; syrup of sugar, galloons, laces, knots, stars, tassels, tresses, and wings of gold and of silver. or imitations thereof, intended for uniforms of officers for the military or naval Service.

Sec. 2. And it shall not be lawful to import the following articles, enumerated in schedule C of said act Beer, ale and porter ; music and tippets and all other of fur, or of which fur shall be a compomenofacture nent part, except caps and half: carpets, carpetings, edsides, and other partions of carpeting. Learth rugs, do escription; carriages and parts of carof any kind o d other beverages not containing alcoringus; cudar not; clocks and parts of clocks: cotton laces, cotton insertings, cotton trimmings or lakes of thread and other manufactured; dolls and toys of all materi kinds; 1. -conckers sky-rockets, Roman candles, and all similar acticles used in pyrotechnics; furniture. cabinet and household; glass, colored stained or painted; India matting of all sorts; jet and manufactures of articles of marble, marble paving tiles, slabs or blocks, and all other marble ; matting, China or other floor matting and mats made of flags, jute or grass; paper hangings, paper for walls, and paper for screens or fire boards; paving and roofing tiles and bricks, and roofing slates and fire bricks, thread lacings and insertings, velvets of all kinds.

Sec. 3. And it shall not be lawful to import the following articles, enumerated in schedule D of said act ? Angons, Thibet and other goats' hair, or mobair, manufactures: bananas, cocoa-nuts, plaintains and oranges: cabinets of coius, medals, gems and collection of antiquities; diamonus, mosaics, gems, pearls, rubies and other precious stones, and imitations thereof, set in gold or silver or other metal; engravings, bound or unbound; rattans and reeds, paintings and statuary, leaf and unmanufactured tobacco, cigars, or the following articles enumerated in schedule E : Diamonds. cameos, mosaics, pearls, gems, rubies, and other precious stones, and imitations thereof, when not set.

Sec. 4. None of the manufactures of metal, designed as either household or personal ornaments, shall be

the same; Therefore, as a part of the system of the the value of property impressed, which shall be a just thereof. or of the means of cultivating the same, by Public Defence-

such uniform regulations as shall be made by the Pre- from the time of impressment.

sident of the Confederate States. Sec. 2. That if any person or persons shall put, place or load on any ship, steamboat or vessel, or in any other water craft, of into any wagon, cart, carriage, or other vehicle, for conveyance or transportation beyond States occupied by the enemy, any of the articles mentioned in the first section of this act, or shall collect the same for the purpose of being conveyed or transported, contrary to the prohibition aforesaid, within the Confederate States or beyond them, the said articles and the ship boat, or other water craft, wagon. carriage or other vehicle, with the slaves and animals that may be employed or collected for the purpose of aiding therein, shall be forfeited, and all persons, their aiders and abettors, on conviction of being interested or concerned in the enterprise, shall be deemed to be

guilty of a high misdemeanor and punishable by such fine or imprisonment, or both, as the court may impose. Sec. 3. That it shall not be lawful to put on board any ship, boat or vessel, or other water craft, or upon any wagon, cart, carriage or other vehicle for transportation or conveyance as aforesaid, any of the articles aforesaid, unless a permit be previously obtained from some officer of the Confederate States specially authorized to grant the same, particularly describing the articles thus to be laden, and the ship, boat, ves- section of the Act to which this is amendatory. sel, water craft, wagon, carriage, cart, or other vehicle, on which the same is to be tran-ported, and until bond shall be given that the same shall be conveyed and transported to the place of destination, under such conditions and regulations, and for such objects, as jet; jewelry or imitations thereof; manufactures and shall be prescribed by the President under the first section of this act.

Sec. 4. That the collectors of all the districts of the Confederate States, and such other officers as may be designated by the President of the Confederate States. shall have power and authority to take into their custody any of the articles before mentioned found on any ship, boat or other water craft, when there is reason to believe that they are intended for exportation, or when in ve-sels, carts or wagons or any other carriage or vehicle whatsoever, or, in any manner, apparently on their way towards the territories of a foreign nation, or towards the territory of the Confederate States in thesoccupation of the United States. or the vicinity thereof, or towards a place whence such articles are intended to be exported, and not to permit the same to be removed until bond shall be given, with satisfactory surelies, that no violation of this act and the regulation- under the same is intended.

Sec. 5. That the powers granted by this act to the claims. revenue or other officers of the Confederate States un-

der this act to allow or refuse exportation of the articles before mentioned, or for the seizure or detention admitted; and in order to confine introductions to ar- of any of the said articles, shall be exercised in conticles of necessity and of common use, the Secretary of formity with such instructions as the President may the Treasury shall prescribe the maximum foreign pri- give through the Departments of War and of the Treaces at which and within which importations of goods, sury, which instructions may impose conditions to the manufactured wholly or partly of cotton, flax, wool, or destination and sale of the same, and the investment of silk, and designed for wearing apparel, and not of the proceeds of the same or a portion thereof in herein prohibited, may be made, and beyond which military or other supplies for the public service, which importations thereof shall not be made: Provided, That instructions such officers shall be bound to obey; and articles herein allowed to be imported shall not be im- if any action or suit shall be brought against any such federate. States," approved 24th of April, 1863. pressed by the government or its agents after they have officer or officers, or their agents, he or they may plead there shall be levied, from the passage of this act, reached the Confederate States: Provided further, that the general issue, and upon proof of the compliance nothing herein contained shall be construed to prohi- | with the provisions of this act, or of the regulations bit any importation for the use or account of the Con- and instructions of the President, he or they shall be federate States, or either of them : Provided further, absolved from all responsibility therefor; and any perthat this act shall not apply to any article or articles son aggricved by ary of the acts of any of the officers which have been or shall be shipped without know- or agents aforesaid, may file his petition before the ledge of the passage of this act, before the first day of district court of the district in which such officer or March, 1864, but which shall arrive in a Confederate agent resides, and after due notice to him and to the district attorney, the said court may proceed imme-Sec. 5. That whenever any article or articles, the diately to hear and determine thereupon as law and justice may require, and the judgment of the said court after the first day of March, be imported into the Con- and the reasons therefor, shall be filed among the re- as assessed under the law imposing it, and delivered shall be required to render military service under this cords of the court, and in case any release shall be ing of this act, or shall, after said first day of March, granted, the judge may impose such conditions as to be allowed beyond five per cent. be imported into the Confederate States, contrary to giving bond and security as may in his opinion be nethe true intent and meaning of this act, or shall, after | cessary to secure this act from violation, and in case of said first day of March, be put on board any ship or refusal, may impose double or treble costs upon the vessel, boat, raft or carriage, with the intention of im , petitioner, if circumstances warrant it: Provided, that porting the same into the Confederate States, all such nothing in this act shall be construed to prohibit the articles, as well as all other articles on board the same | Confederate States, or any of them, from exporting any ship or vessel, boat, raft or carriage, belonging to the of the articles herein enumerated on their own account. Sec 6. That exclusive jurisdiction is conferred upon the district courts of the Confederate States of all suits or actions that may arise under this act on behalf of the Confederate States, its officers and agents, for the which is prohibited by this act, shall, nevertheless, be recovery of all fines, penalties and forfeitures imposed in the same by indictment, information or action, acriving after said first day of March in the Confederate | cording to the practice of the court, and the distribu-States, and shall be omitted in the manifest, report or | tion of the penalties and fines shall be made under and | navigation, importing, exporting, insurance, manuentry of the master, or the person having the charge or according to the laws now in force for violation of the and of such ship or vessel, boat, raft or carriage. revenue acts, and all laws for the mitigation and re-Sec. 7. That it shall be lawful for the President, or be imported or landed, without a permit, the same such officers as he may designate, to employ any porpenalties, fines and forfeitures shall be incurred, and tion of the military or naval forces of the Confederacy may be recovered as in the case of similar omission or or of the militia, to prevent the illegal depoture of omissions, landing, importation, or attempt to land or any ship, yessel or other water craft, or for detaining, import, in relation to articles liable to duties on their taking possession of and keeping in custody the same, or any wagon, cart or other vehicle heretofore men-Sec. 7. Every collector, naval officer, surveyor, or tioned, their teams and drivers, and their products other officer of the castoms, shall have the like power aforesaid, and to suppress and disperse any assembly of persons who may resist the execution of this act, or oppose the fulfilment by the officers of the duties im- five per cent.; and upon all moneys held abroad, or out of it. Those who do not so volunteer and organize, posed by the same. ratification of a treaty of peace with the U. States. Approved Feb 6, 1864.

compensation for the property so impressed, at the reason of the presence or the proximity of the ene-The Congress of the Confederate States of America time and place of impressment, and when the commis- my. the assessment on such property may be redo enact. That the exportation of cotton, tobacco, mili- sioners shall have fixed the value of property in cases duced, in proportion to the damage sustained by tary and naval stores, sugar, molasses, and rice, from of appeal, they shall furnish the owner and impressing the owner, or the tax assessed thereon may be rethe Confederate States, and from all places in the oc- officer with a statement of such value, which valuation duced in the same ratio by the district collector, on capation of their troops, is prohibited, except under by the commissioners shall be within three months satisfactory evidence submitted to him by the own-

Sec 4. That faid Commissioners shall be sworn, faithfully to discharge all their duties under this Act.

and the Act to which this is an amendment. Sec. 5. That the tenth section of the act of whi this is amendment, be stricken out, and the following the Confederate States, or into any portion of said inserted instead thereof : No slave, laboring on a farm situated.

Sec. 6. That the Act amendatory of the above refirst section of the said act as requires an affidavit to be made by the owner or his agent, that such property was grown, raised or produced by said owner, or held. or has been purchased by him, not for sale or speculation, but for his own use or consumption, be aud the same is hereby repealed

Sec. 7. That no impressment shall be made under his act or the act to which this is amendatory, for the use or benefit of contractors with the Government. thorize the impressing officer, to enter an appeal from such bonds, when held by or for minors or lunatics, any decision of the local appraisers, under the seventh | shall be exempt from the tax in all cases where the Approved, February 16, 1864.

[No. 76.]

An Act to aid any State in communicating with and perfecting records concerning its troops.

The Congress of the Confederate States of America do enact. That upon the application of the Governor of any of the Confederate States, the Secretary of War be, and he is hereby authorized, to grant passports and transportation to an officer of such State duly commis- | service of the Confederate States for the war. sioned according to the law of said State, to communicate with its troops for such purposes, and at such times and places as shall be approved by the Secretaof War, and such officer shall be allowed to purchase for himself supplies from the commissary stores, on the ame terms with officers of similar rank in the service f the Confederate States, and according to the regula tions which govern them: provided, such supplies shall not exceed those which a Colonel of the Confederate States is allowed to purchase: Provided, That these consent, expressed at the time, with regiments or batagents shall be charged with the duty of obtaining from the officers in command of companies, final state- being transferred to organizations of troops, in the ments of deceased soldiers to be filed in the Second same arm of the service, from the States in which said Auditor's office, to facilitate the settlement of such

Approved February 16, 1864.

THE NEW TAX BILL.

An Act to lay additional taxes for the common defence and support of the Government.

Sec. 1. The Congress of the Confederate States of America do enact. That in addition to the taxes levied by the "act to lay taxes for the common defence and to carry on the Government of the Conon the subjects of taxation hereafter mentioned, and

er or assessor.

Sec 6. That the taxes on property laid for the year 1864, shall be assessed as on the day of the passage of this act, and be due and collected on the first of June next, or as soon after as practicable, allowing an extension of ninety days West of the or plantation, exclusively devoted to the production of Mississippi river. The additional taxes on incomes necessity, and upon the order of the General command- on incomes or profits for the year 1864, shall be asing the Department in which said farm or plantation is sessed and collected according to the provisions of the tax and assessment acts of 1863.

Sec 7. So much of the tax act of the 24th day of ited act, approved April 27, 1863, and so much of the April, 1863, as levies a tax on incomes derived from property or effects on the amount or value of which a tax is levied by this act, and also the first section of said act, are suspended for the year 1864. and no estimated rent, hire or interest on property or credits herein taxed ad valorem, shall be assessed or taxed as incomes under, the tax act of 1863.

Sec 8. That the tax imposed by this act on bonds of the Confederate States heretofore issued, shall Sec. 8 Nothing in this act shall be construed to au- in no case exceed the intesest on the same, and interest on the same shall not exceed one thousand dollars.

[Adopted in February, 1864.]

THE NEW MILITARY LAW.

A Bill to organize forces to serve during the War.

SEG. 1. That from and after the passage of this not all white men, residents of the Confederate States, between the ages of 17 snd 50, shall be in the military

Sec 2. That all the persons aforesaid, between the ages of 18 and 45. now in service, shall be retained same regiments, battalions and companies to which they belong at the passage of this act, with the same organization and officers, unless regularly transferred or discharged, in accordance with the laws and regulations for the government of the army : Provided, that companies from one State, organized against their talions from another State, shall have the privilege of companies were raised; and the soldiers from one State, in companies from another State, shall be allow-[24] ed, if they desire it, a transfer to organizations from their own States, in the same arm of the service.

Sec 3. Be it further enacted, That at the expiration of six months from the first day of April next, a bounty

of one hundred dollars in a six per cent. Government bond, which the Secretary of the Treasury is hereby authorized to issue, shall be paid to every non-com-

3. Every minister of religion authorized to preach according to the rules of his church, and who, at the passage of this act, shall be regularly employed in the discharge of his ministerial duties; superintendents and physicians of asylums for the deaf and dumb and blind and of the insane; one editor for each-newspaper being published at the time of this act, and such employees as said editor may certify on oath to be indispensable to the publication of such newspaper; the

public printer of the Confederate and State Governments, and such journeymen printers as the said public printer shall certify, on oath to be indispensible to perform the public printing; one skilled apothecary in each apothecary store, who was doing business as such on the 10th day of October, 1862, and has continued grain or provisions, shall be taken for public use with- or profits for the year 1863, levied by this act. shall said business, without intermission, since that period out the consent of the owner, except in case of urgent be assessed and collected forthwith; and the taxes all physicians over the age of thirty years, who now are, and for the last seven years have been, in the actual and regular practice of their profession, but the term physician shall not include dentists; all presidents and teachers of colleges, theological seminaries,

academies and schools, who have been regularly engaged as such for two years next before the passage of MARCH this act: Provided, that the benefit of this exemption shall extend to those teachers only whose schools are composed of twenty students or more. All superintendents of public hospitals, established by law before the passage of this act, and such physicians and nurses therein as such superintendents shall certify, on oath, to be indispensible to the proper and efficient manage-

ment thereof. 4. There shall be exempt one person as owner or agriculturalist on each farm or plantation upon which there are now, and were on the 1st day of January last, fifteen able-bodied field hands, between the ages of sixteen and fifty, upon the following conditions !

1. This exemption shall only be granted in cases in which there is no white male adult on the farm or plantation not liable to military service, nor unless the person claiming the exemption was, on the 1st of January, 1864,

either the owner and manager or overseer of said plantation; but in no case shall more than one person be exempted for one farm or plantation 2. Such person shall first execute a bond, payable to the Confederate States of America, in such form and with such security, and in such penalty, as the Secretary of War may prescribe, conditioned that he will deliver to the Government at some Railroad depot, or such other place or during the present war with the United States, in the places as may be designated by the Secretary of War. within 12 months next ensuing, 100 pounds of bacon, or, at the election of the Government, its equivalent in pork, and 100 pounds of nett beef (said beef to be delivered on foot), for each able-bodied slave on said farm or plantation, within the above said ages, whether said slaves are used in the field or not, which said bacon or pork and beef shall be paid for by the government at the prices fixed by the Commissioners of the State under the impressment act; Provided, that when the person thus exempted shall pro duce satisfactory evidence that it has been impossible for

him, by the exercise of proper diligence, to furnish the amount of meat thus contracted for, and leave an adequate supply for the subsistence of those living on the said farm or plantation, the Secretary of War shall direct a commutation of the same, to the extent of two-thirds thereof in grain or other provisions, to be delivered by such person

as aforesaid at equivalent rates. 3. Such person shall further bind himself to sell the marketable surplus of provisions and grain now on hand. and which he may raise from year to year while his exmissioned officer, musician and private who shall then | emption continues, to the government or to the families be in service, or in the event of his death previous to of soldiers at prices fixed by the commissioners of the State the period of such payment, then to the person or per. under the impressment act: Provided, that any person exsons who would be entitled by law to receive the ar- empted as aforesaid, shall be entitled to a credit of 25 per rearages of his pay; but no one shall be entitled to the cent on any amount of meat which he may deliver within bounty herein provided, who shall at any time, during three months from the passage of this act : Provided fur-

Short Almanac for 1864.

port after that day.

importation of which is prohibited by this act, shall, federate States, contrary to the true intent and meanowner of such prohibited articles, shall be forfeited, and the owner thereof shall moreover forfeit and pay double the value of such articles,

Sec. 6. If any article or articles, the importation of on board any ship or vessel, boat, raft, or carriage, aror shall be omitted in the entry of the goods owned by the owner, or consigned to the consiguee of such artieles, or shall be imported or landed, or attempted to l importation into the Confederate States.

ad statuting to seize goods, wares and merchandise imported contrary to the intent and meaning of this ict, to keep the same in custody until it shall just hera "hteertained whether the same have been to not, and to enter any ship or vessel, dwelling house. store, building, or other place, for the purpose of] searchine for and reizing any such goods wares and merchandize which he or they now have by law in reduly; and it muy the son or persons shall conceal or buy loy goods, was merchandise, knowing them to be rible to atizure i, this act, such person or persons shall, on conviction thereof, forfeit and pay a sum a double the amount or value of the goods, wares and merchandise so concealed or putchased.

Sec. 8. The following additional oath or affirmation shell be taken by masters or persons having charge or command of any ship or vessel arriving at any port of the Confederate States after said first day of March, viz: "I further swear (or affirm) that there are not, to the best of my knowledge and belief, on board [insert the denomination and name of the vessel] any goods, wares, or merchandise, the importation of which into the Confederate Stilles is prohibited by law; and I do for her swear (or affirm) that if I shall bereafter discover or know of any such goods, wares or merchandise, on board of the said vessel, or which shall have been imported in the same, I will immediately, and without delay, make due report thereof to the collector of the port of this district.

gnees or agents, at the time of entering goods into the jury. Confederate States, shall take the following additional oath, viz: "I also swear (or affirm) that there are not to any person acting in behalf of the Govergment of said goods, wares or merchandise, imported or con- President or any of the heads of departments. signed as aforesaid, any goods, wares or merchandise, the importation of which into the Confederate States is prohibited by law; and I do further swear (or affirm) that if I shall hereafter discover any such goods, wares or merchandise among the said goods. wares or mer-chandise, imported or consigned as aforesaid, will immediately and without delay report the same to the collector of this district."

[No. 38.]

the Enemy

change, or person concerned in trade as a merchant, five per cent. or vender of merchandise of any description, or any other person, except within the lines of the enemy, shall buy, sell, take, circulate, or in any manner trade in any paper currency of the United States: Provided, That

the purchase of postage stamps shall not be considered a violation of this act. Section 2. That any person violating the provisions

of this act shall be subject to indictment and prosecution in the Confederate Court holden for the district within which the offence was committed, and shall, apon conviction, forfeif the amount so bought, sold, circulated or used, or a sum equal thereto; and shall be, moreover, subject to a fine of not more than twenty thousand dollars nor less than five hundred, and be imprisoned not less than three months, nor more than three years, at the discretion of said court; and it shall be the daty of the judges, of the several Confederate Sec. 9 After said first of March, importers, consi- Courts to give this act specially in charge to the grand

> Sec 3. That this act shall not be construed to apply Approved February 6, 1864.

> > [No. 811]

An Act to amend "An act to regulate impresements," approved March 26, 1863, and to repeal an Act amendatory thereof, approved April 27, 1863.

Sec. 10. All genalties and forfeitures arising under sed for the use of the army or the navy, or for other cent on such excess. this act may be sued for and recovered, and shall be public use. under said act, the same shall be paid for distributed and accounted for, in the manner prescrib- at the time of said impressment, unless an appeal shall ed by the act entitled "An act to regulate the collee- be taken from said valuation, as hereinafter provided, tion of the duties on imports and tonnage;" and such according to the valuation agreed upon between the penalties and forfeitures may be examined, mitigated parties, or ascertained by loyal and disinterested citior remitted in tike manner and under the like condi- zens of the city, county, or parish in which the imtions, regulations, and restrictions, as are prescribed, pressment may be made, in the manner and according lars; and for each son actually engaged in the army on proof, by the oath of any credible person; that any authorized and directed by the act entitled "An act to to the regulations provided in the first, second and or wavy, or who has died or been killed in the mili- such officer has violated this provision, immediately provide for mitigating or remitting the forfeitures, third sections of the above recited Act, or in the 8th tary or naval service, and who was a member of the penalties, and disabilities, accruing in certain cases section thereof, where it is applicable.

collected from every person, co-partnership, association or corporation, liable thereto, taxes as follows, to wit:

I. Upon the value of property, real, personal and having been heretofore discharged from the army, mixed, of every kind and description, not hereinaf- where no disability now exists; nor shall those who ter exempted or taxed at a different rate, five per have furnished substitutes be any longer exempted by cent: Provided, that from this tax on the value of reason thereof: Provided, that no person, heretofore property, employed in agriculture, shall be deduct- exempted on account of religious opinions and who ed the value of the tax in kind delivered therefrom, to the Government : Provided, that no credit shall act.

II. On the value of gold and silver wares and plate, jewels, jewelry and watches, ten per cent. III. The value of property taxed under this section shall be assessed on the basis of the market value of the same, or similar property in the neighborhood where assessed in the year 1860, except in and any person who shall fail so to enroll himself, cases where land, slaves, cotton or tobacco have without a reasonable excuse therefor, to be judged of been purchased since the 1st day of January, 1862, by the President, shall be placed in service in the field actually paid for the same by the owner.

Sec 2. On the value of all shares or interests held in any bank, banking company or association, canal, facturing, telegraph, express, railroad, and dry dock companies, and all other joint stock companies of mittance of penalties and forfeitures shall be applied every kind, whether incorporated or not, five per and within sixty days, if west of said river, form themcent.

> shall be assessed upon the basis of the market value of such property in the neighborhood where assessed, having so organized, to tender their services as volunin such currency as may be in general use there, in teers during the war to the President; and if such orthe purchase and sale of such property, at the time ganizations shall furnish proper muster rolls, as now of assessment.

coin. gold dust, gold or silver bullion, whether held to enrollment, they may be accepted as minute men by the banks or other corporations or individuals. for service in such State, but in no event to be taken upon the amount of all bills of exchange, drawn Sec. 8. That this act shall expire on the day of the therefor on foreign countries, a tax of five per cent; such tax upon money abroad to be assessed and collected according to the value thereof at the place lations to be prescribed by him; and shall have the where the tax is paid.

II. Upon the amount of all solvent credits. and lation to goods, wates and merchandre so subject to An Act to probibit Dealing in the Paper Currency of of all bank bills, and all other papers issued as cur- fence, shall be entitled, while in actual service, to the rency, exclusive of non-interest bearing Confederate | same pay and allowance as troops now in the field. The Congress of the Confederate States of America treasury notes, and not employed in a registered Sec 7. That any person who shall fail to attend at do enact, That no broker, banker, or dealer in ex- | business the income derived from which is taxed, the place of rendezvous as required by the authority such contractor shall fail, diligently and faithfully, to pro-

as follows .

1 On all profits made by buying and selling spirituons liquors. flour, wheat, corn, rice, sugar, molasses or syrup, salt, bacon, pork. hogs, beef or employees or laborers in the Commissary and Quarterbeef cattle, sheep. onts, hay. fodder, raw hides, master's Departments, in the Ordnance Bureau, and leather, horses, mules. boots, shoos, cotton yarns, clerks and employees of navy agents, as also in the exewool, woolen, cotton or ntixed cloths, hats. wagons, | cution of the enrollment act, and all similar duties, harness, coal, iron. steel or nails, at any time be- shall be performed by persons who are within the ages tween the 1st of January, 1863, and the 1st January of eighteen and forty-five years, and who by the report 1865, ten per cent., in addition to the tax on such profits as income under the "act to lay taxes for the common defence, and carry on the Government of of performing some of the above said duties, specifying the Confederate States," approved April 24th, 1863. II. On all profits made by buying and selling money. gold, silver, foreign exchange, stocks, notes, debts, credits, or obligations of any kind, and any merchandize, property or effects of any kind, not discharge of such duties : Provided, that persons beenumerated in the preceding paragraph, between to the best of my knowledge and belief, amongst the the Confederate States, by special authority from the the times named therein. ten per cent., in addition to the tax on such profits as income, under the act aforesaid.

III. On the amount of profits exceeding twentyfive per cent., made during either of the years 1863 and 1864. by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry The Congress of the Confederate States of America dock, or other joint stock company of any descripdo enact, That in all cases where property is impres- tion, whether incorporate or not, twenty-five per

> See 5. The following exemptions from taxation under this act shall be allowed, to-wit : I. Property of each head of a family to the value ions hereof, shall, on conviction thereof by a courtof five hundred dollars; and for each minor child of martial or military court, be cashiered; and it shall be the family to the further value of one hundred dol- the duty of any department or district commander, up-

ther, that persons coming within the the period of six months next after the said first day o April, be absent from his command, without leave. Sec 4. Be it further enacted, That no person shall

be relieved from the operation of this act by reason of has paid the tax levied to relieve him from service

Sec 5.. Be it further enacted, That all white male residents of the Confederate States, between the ages ations, as the President may prescribe, the time aland sixty days for those west of the Mississippi river, State under the impressment act. State in which they reside.

Sec 6. That all persons' required by the 5th section of this act to enroll themselves, may within thirty days selves into voluntary organizations of companies, bat-The value of property taxed under this section | talions, or regiments, and elect their own officers ; said organizations to conform to the existing laws; and, organized, and deposit a copy thereof with the encoll-See 3. I. Upon the amount of all gold and silver ing officer of their district, which shall be equivalent by the President, be required to assemble at convenient places of rendezvous, and be formed or organized right to elect their company and regimental officers ; of the President, without a sufficient excuse, to be Sec 4. Upon profits made in trade and business, judged of by him, shall be liable to be placed in service in the field for the war, as if he were between the

ages of 18 and 45 years. Sec 8. That hereafter the duties of provost and hospital guards and clerks, and of clerks, guards, agents, of a Board of army surgeons shall be reported as unable to perform active service in the field, but capable which; and when those persons shall have been assigned to those duties as far as practicable, the President shall assign or detail to their performance such bodies of troops or individuals required to be enrolled under the 5th section of this act, as may be needed for the tween the ages of 17 and 18 shall be assigned to those ditties: Provided, further, that nothing contained in this

act shall be so construed as to prevent the President from detailing artizans, mechanics, or persons of scientific skill, to perform indispensable duties in the departments or bureaus herein mentioned.

Sec 9. That any Quartermaster or Assistant-Quartermaster, Commissary, or Assistant-Commissary (other than those serving with brigades or regiments in the field,) or officers in the Ordnance Bureau, or Navy Agents, or Provost Marshal, or officer in the conscript service, who shall hcreafter employ or retain in his employment any person in any of their said depart-

ments or bureaus, or in any of the duties mentioned in Can be found at his Office next door to Hutchison's the 8th section of this act, in violation of the provis- Drng Store, opposite the Democrat Office.

emption shall not be deprived of the benefit thereof by reason of having been enrolled since the 1st of Feb. 1864.

4. In addition to the foregoing exemptions, the Secretary of War, under the direction of the President, may exempt or detail such other persons as he may be satisfied ought to be exempted on account of public necessity, and to insure the production of grain and other provisions for the army and the families of soldiers. He may, also, grant exemptions or details on such terms as he may prescribe, to such overseers, farmers or planters as he may be satisfied will be more useful to the country in the pursuits of agriculture than in the military service : Provided, that

such exemption shall cease whenever the farmer, planter residents of the Confederate States, between the ages of 17 and 18 and 45 and 50 years, shall enroll them-solves at much times and places, and under such themselves at such times and places, and under such regu- tion of grain and provisions to be sold to the government and families of soldiers at prices not exceeding those fixed lowed not being less than thirty days for those east, at the time for like articles by the commissioners of the

5. The president, treasurer, auditor and superintendent of any Railroad company engaged in transportation for the government, and such officers and employees thereof in which case the said land, slaves, cotton and to- for the war, in the same manner as though they, were as the president or superintendent shall certify on oath to bacco so purchased, shall be assessed at the price between the ages of eighteen and forty-five : Provided, be indispensable to the efficient operation of said railroad: that the persons mentioned in this section shall con- Provided, that the number of persons so exempted by this stitute a reserve for State defence and detail duty, and act on any railroad shall not exceed one person for each shall not be required to perform service out of the mile of said road in actual use for military transportation; and said exempts shall be reported by name and descrip-

tion, with the names of any who may have left the employment of said company, or who may cease to be indis-

6. That nothing herein contained shall be-construed as repealing the act approved April 14th, 1863, entitled an act to exempt contractors for carrying the mails of the Confederate States. and the drivers of post coaches and hacks, from military service: Provided, that all the exemptions granted under this act shall only continue whilst the persons exempted are actually engaged in their respective use continues. Without puffing, they have gained pursuits or occupations.

Section 11. That the President be and be is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons between 45 and 50 years of age, or from the army in the field, in all cases where, in his judgment, justice, equishall enroll themselves as before provided ; and may, ty and necessity require such details, and he may revoke such orders of detail whenever he thinks proper: Provided that the power herein granted to the President to make into companies, battalions and regiments, under regu- details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the government by reason of said contract, unless the head or secretary of the department used ther. (these pills) for my family, which consists of making such contract shall certify that the personal services of such contractor are indispensable to the execution of said contract: Provided further, that when any the best family medicine ever discovered. ceed with the execution of such contract, his exemption or

Sec. 12. That in appointing local boards of Surgeons for the examination of persons liable to military service, no member composing the same shall be appointed from the county or enrolling district in which they are required to make such examination.

[Adopted in February, 1864.]



And Blacksmithing.

Buggies, Wagons, &c. at the shop formerly occupied them." by John Harty, on College street, in the rear of the Mansion House.

He is also prepared to do any Blacksmith work that may be required, such as Shoeing Horses, repairing,

CHARLES WILSON. January 12, 1864



Aug 10, 1863 Charlotte, N. C.,

14 15 16 17 18 19 21 22 28 24 25 26 20 27 28 29 30 DECEMBER 1 2 3 8 9 10 6 5 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 CHILDRED BOARD STREET, STREET,

1 2 3 4

8 9 10 11

WHEAT!

NOVEMBER

The subscriber is prepared to purchase the new rop of Wheat at the highest market price. Farmers willefind it to their advantage to the selling. LOTTE STEAM MILLS before selling. JNO. WILKES. willefind it to their advantage to call at the CHAR-

PEA MEAL.

We keep at our Steam Flouring Mill in this place Pea Meal for feeding cows and stock. Also, we have on hand at all times, Family, Extra, Superfine and coarse Flour. We warrant our family flour. Corn Meal and Grits can always be had at the mill.

J. WILKES & CO. Jan'y 1, 1862

> **3,700 BOXES** -OF-

THE SOUTHERN BEPATIC PILLS Have been ordered in one day. Wherever known their ground by their real value. Der More than five handred persons are known to have been cured by these Pills. Toll

This excellent family medicine is recommended by the proprietors as good for Diseases of the Liver. His correspondents say that they also cure Billious Rheumatism, Pneumonia, Chills and Fevers, Billious Fevers, Piles and Worms. They are a perfectly safe medicine. Peter Vaden, Esq., of Dinwiddle county, Va., after describing remarkable cures in his family of Billious Rheumatism and Pleurisy, says: "My Doctor's bill has been heretofore from \$175 to \$200 per year. I have eighteen white and colored, and have not called in a Doctor. This is a great saving. They certainly are

Rev. John W. Potter, of Greene county, North Carolina, had suffered twelve years from a diseased liver, which the physicians had not been able to care. He says: "I commenced taking the Hepatic Pills with no confidence in them. They acted like a charm on me. From that hour I have improved. I have persevered in their use, until now, by God's blessing, I am well and hearty. I had a negro man who, as I believe, was saved from death by a dose of these Pills. My Doctor's bill was annually from \$100 to \$200, but I have had no use for a physician since."

Col. John Wright, of Goldsboro; N. C., (Aug. 14, 1862,) says: "I have used the Southern Hepatic Pills in my family here, and also on my plantation in Alabama, and always with success. I have a valuable servant girl who had been a long time under treatment for consumption, without receiving any benefit. Almost in her extremity I was induced to try the Hepatic Pills. They were given according to directions, and she is now well, entirely restored by them. A similar The subscriber informs the public that he will con- case occurred among my servants in Alabama. For tinue to carry on the business of Repairing Carriages, liver and lung diseases I have perfect confidence in

> Full directions and other certificates will be found on the wrapper of each box.

Price, \$3 00 a box. For \$30 a dozen boxes will be sent by mail, free to any part of the Confederacy. Still greater discount to Druggists, or others buying by the gross. Not less than a dozen need be ordered. Retailed generally by the Druggists, and in Charlotte N. C., by F. SCARR. The address of the Proprietor is GEORGE W.

DEEMS, Wilson, N. C.



therein mentioned."

Sec. 11. That this act shall expire on the day of the ratification of a treaty of peace with the United States. Approved February 6, 1864.



merce of the Confederate States, to provide for the and shall have the right to appeal from the decision of public defence.

contest domands that they should call into requisition vided.

Sec 2. Whenever the officer maning the impressment of property, under the Act hereby amended, shall



not fair and just, then he shall refuse to approve and A Bill to impose regulations upon the Foreign Com- indorse the reasons of his refusal on the certificate,

the appraisers, by reporting the case to the commis-Whereas, the Confederate States are engaged in a sioners appointed under said Act to which this is an war, upen the successful issue of which depends the amendment, for their decision, whose judgment shall integrity of their social system, the form of their civil. be final, and in the meantime, the property shall be ization, the security of life and property within their held and appropriated by the officer impressing the person, whose property. exclusive of household furlimits, as well as their existence as sovereign and in- same, who shall give a receipt therefor to the owner, dependent States; and whereas, the condition of the who shall also have the right of appeal, as herein pro-

the suppost of their cause, and to faithfully administer | summon and examine witnesses to enable them to fix | been temporarily deprived of the use or occupancy | Governments, as the case may be.

value of five hundred dollars.

II. Property of the widow of any officer, soldier, believe that the appraisement is fair and just, he shall sailor or marine, who may have died or been killed endorse his a proval upon the appraisement, and make in the military or naval service, or where there is psyment accordingly : but if he shall believe that it is no widow, then of the family, being minor children. to the value of one thousand dollars.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service. of such as have been disabled in such service, to the value of one thousand dollars; provided, that the above exemptions shall not apply to any niture, shall be assessed at a value exceeding one State Legislateres, and such other Confederate and thousand dollars.

IV. That where property has been injured or dewhatever resources of men and money they have for Sec 3. The said commissioners shall have power to stroyed by the enemy, or the owner thereof has proper administration of the Confederate or State

family when he entered the service, to the further shall take prompt measures to have him tried for such perform the duties enjoined by this section, shall, upon being duly convicted thereof, be discharged from the service.

IN REGARD TO EXEMPTIONS.

Sec 10. Be it further enacted. That all laws granting exemptions from military service be, and the same are hereby repealed, and hereafter none shall be exempted except the following :

1. All who shall be held unfit for military service. under rules to be prescribed by the Secretary of War. 2. The Vice-President of the Confederate States, the members and officers of Congress and of the several State officers as the President, or the Governor of the respective States, may certify to be necessary for the

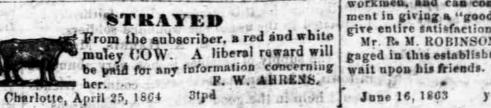
Jan. 12, 1864.

TAKEN UP

And committed to the Jail of Mecklenburg county, on the 29th of February last, a negro woman who says her name is LUCY and belongs to Nick Davis of Richoffence : and any commander as aforesaid failing to mond. Said negro is about 25 years old, very black, and rather under medium size. She says that she was persuaded off from Richmond by a man who gave his name as Robinson. She was arrested on the cars on

the N. C. Railroad near Charlotte, N. C. The owner is hereby notified to come forward prove property, pay charges and take her away, or she will be dealt with as the law directs.

R. M. WHITE, Sheriff. March 15, 1864 tf



All persons indebted to FULLINGS & SPRINGS by note or account, are hereby notified to call upon Wm. W. Grier, ex-sheriff, and make immediate settle-J. M. SPRINGS. ment.

February 3, 1863 tf

MERCHANT TAILORING. The undersigned having located two doors south of the Mansion House, Charlotte, N. C., is prepared to fill all orders in his line of business, such as Military and Citizens' Clothing, Caps, Lace, Bot-

tons, &c., &c. A liberal share of the patronage of the public is respectfully solicited, as all orders entrusted to my care will be promptly and faithfully filled. I have competent workmen, and can compete with any other establishment in giving a "good fit," and I warrant my work to give entire satisfaction.

Mr. R. M. ROBINSON, an experienced cutter, is enmuley COW. A liberal reward will gaged in this establishment, and he will be pleased to

J. A. CALDWELL.

y-pd