The Confederate Tax Law. SEC. 1. That there shall be levied and collected upon the value of all naval stores, salt, wines and spiritous liquors, tobacco manufactured or unmanufactured, cotton, wool, flour, sugar, molasses, syrup, rice and other agricultural products, held or owned on the first day of July next, and not necessary for family consumption for the unexpired portion of the year 1863, and of the growth or production of any year preceding the year 1863, a tax of S per cent.; and on all moneys, bank notes or other currency on hand or on deposit on the first day of July by any person, co-partnership or corporation on the 1st day of July next, and not employed in a business, the income derived from which is taxed under the provisions of this act, owned, held, or deposited beyond the limits at the current rate of exchange in Confed- deemed a pawnbroker under this act. erate Treasury notes, and the said tax shall

of January in each year thereafter, register tilled beyond that quantity. with the district collector, in such form as IX. Brewers shall pay one hundred dol- amount of sales made. Every person who and manner in which the same is to be con- under this Act. ducted; and of all other facts going to as X. "Hotels, inns, taverns and eating hou- tum on the gross amount of sales made. Any for the amount of tax then paid.

every thirty days of such failure.

however, That any mechanic, who shall sell | and his own family, shall be exempt from the gross amount of sales made. Any per-

it is to sell or offer to sell groceries, or any goods, wares or merchandize, of foreign or baker under this act. domestic production, by one or more original package or piece at one time to the

occupation it is to take or receive, by way parts of the country, shall be deemed a pedthere shall be levied and collected a tax of of pledge, favor or exchange, any goods, dler under this act: Provided: That any ped-owned held or deposited barand the limits wares or merchandize, or any kind of per- dler who sells, or offers to sell, dry goods, forof the Confederate States, shall be valued or security of money lent thereon, shall be pieces or packages at one time, and to the

be assessed on the first day of July next, or dollars, and also twenty per centum on the half per cent. on the gross sales: and any as soon thereafter as may be practicable, gross amount of all sales made. Every per-person who peddles jewelry shall pay fifty and be collected on the 1st day of Oct'r next, son or co partnership, who distils or manu-dollars, and two and a half per centum on or as soon thereafter as may be practicable. factures spiritous liquors for sale, shall be the gross sales. The tax upon peddlers

engage in any business named in the fifth however, That distillers of fruit, for ninety privilege, to be paid by each individual ensection of this act, shall, within sixty days days or less, shall pay sixty dollars, and also gaged in the business, without regard to after the passage of this act, or at the time fifty cents per gallon on the first ten gallons, place at which the same is conducted. of beginning business, and on the first day and two dollars per gallon on all spirits dis-

the commissioner of taxes shall prescribe, lars, and two and a half per centum on the keeps a shop or building where medicines a true account of the name and residence of gross amount of all sales made. Every per- are compounded or prepared according to each person, firm, or corporation engaged son who manufactures fermented liquors of prescriptions of physicians, and sold, shal or interested in the business, with a state- any name or description for sale from malt, ment of the time for which, and the place wholly or in part, shall be deemed a brewer

certain the amount of tax upon such busi-ses shall be classified and rated according person or persons who make for sale photo ness for the past or the future, according to to the yearly rental, or if not rented, accordthe provisions of this act. At the time of ing to the estimated value of the yearly rent- tures on glass, inetal, paper, or other matesuch registry, there shall be paid to the col- al of the house or property occupied or in- rial, by the action of light, shall be regarded lector the specific tax for the year, ending tended to be occupied as a hotel, inn, tavon the next thirty-first of December, and ern or eating house, as follows, to-wit: In such other tax as may be due upon sales or cases where the actual or estimated rent receipts in such business, at the time of shall amount to \$10,000 or more, they shall collector shall give to the person making sum of \$500; in cases where said rent shall constitute the second class, and pay an an- advice in relation to causes or matters pend-

try, and to pay the tax required by the pre- rent shall be \$2,500, and less than \$5,000, within the meaning of this act. ceding section, shall, in addition to all other they shall constitute the third class, and pay

of conducting a registered business, there as a hotel, inn or tavern under this act."

repairs.

son whose business it is to butcher and sell, this tax. VI. Wholesale dealers shall pay two hun-or offer for sale in open market or otherwise. dred dollars and two and a half per cen- the flesh of cattle, hogs, or sheep, shall be tum on the gross amount of all sales made. deemed a butcher under this act; and any Every person, whose business or occupation person whose business it is to bake and sell, or offer for sale, bread, shall be deemed a

XX. Peddlers shall pay fifty dollars and two and a half per cent on the gross sales. same purchaser, not including wines, spirit Any person, except persons engaged in pedous or malt liquors, shall be deemed as a dling exclusively periodicals, books, newsnext, and on the value of all credits on which wholesale dealer under this act; but, having papers published in the Confederate States, the interest has not been paid, held or owned been registered as a wholesale dealer, such Bibles, or religious tracts, who sells or offers person may also sell as aforesaid, as a retailer. to sell at retail, goods, wares, or other com-VII. Pawnbrokers shall pay two hundred modifies, traveling with his goods from place dollars. Every person, whose business or to place in the street, or through different

sonal property whatever, for the repayment eign or domestic, by one or more original

same person or persons as aforesaid, shall VIII. Distillers shall pay two hundred pay one hundred dollars, and two and a 2. Every person engaged or intending to deemed a distiller under this act: Provided, shall be deemed a tax upon the personal

XXI. A pothecaries shall pay fifty dollars. and two and a half per centum on the gross be regarded as an apotheeary under this act. XXII. Photographers shall pay the sum of fifty dollars, and two and a half per cengraphs, ambrotypes, daguerreotypes or pica photographer under this act.

XXIII. Lawyers actually engaged in practice shall pay fifty dollars. Every person whose business it is, for fee or reward, 3. Any person failing to make the regis- nual sum of \$300; and in cases where said ing therein, shall be deemed to be a lawyer

XXIV. Physicians, surgeons and dentists

selves or others, or who deals in exchanges sells at retail confectionary, sweetmeats,

XIX. Butchers and Bakers shall pay the from houses shall be subject to a deduction that the statement or estimate of income and tenant to the government as and for the tax

II. If the income be derived from any shall be deducted from the gross value of tax on the true amount of his income and the products of the year: first, the rent of profits ascertained and assessed by the rethe establishment and fixtures, if actually ferees, shall pay ten per centum on the rented and not owned by the person prose cuting the business; second, the cost of the shall be entitled to one fifth of said additional labor actually hired and paid for; third, the ten per centum over and above all other fees actual cost of the raw material purchased and allowances: And provided further, That and manufactured.

III. If the income be derived from navi gating enterprises, there shall be deducted referees, in regard to said estimate, and any of freights on goods shipped by the person thereto, in such form as the Secretary of the running the vessel, the hire of the boat or Treasury may prescribe. vessel, if not owned by the person running the same, or if owned by him a reasonable allowance for the wear and tear of the same, and also the cost of running the boat or vessel

IV. If the income be derived by the tax manufactures of iron, sugar, molasses made f purchased by him.

payer from the sale of merchandise or any year. other property, real or personal, there shall

day of January ensuing.

however, That any mechanic, who shall self sum of fifty dollars, and one per centum on not exceeding five per centum for annual profits rendered by the tax payer does not of the lessor on said rent, and the receipt of contain more than four-fifths of the true and the government officer shall release the lessor real amount of his taxable income and profits, from all obligation to include said rent in manufacturing or mining business, there then the tax payer, in addition to the income kind in his statement of income, and discharge the tenant from so much of his rent

to the lessor. 12. That every farmer, planter, or grazier shall amount of said income tax, and the assessor the assessor may administer oaths to referees, the tax payer, and any witness before the from the gross earnings, including the value deduction claimed, or any fact in reference

10. On all profits made by any person, partnership or corporation during the year eighteen hundred and sixty-two, by the purnot exceeding ten per centum per annum, chase within the Confederate States and sale, during the said year, of any flour, corn, bacon, pork, oats, hay, rice, salt, iron, or the paid on or before the first day of January next

payer from boat or ship building, there of cane, butter, woolen cloths, shoes, boots, shall be deducted from the gross receipts blankets and cotton cloths, a tax of ten per of his occupation, including the value of the centam shall be levied and collected, to be ship when finished, if built for himself, the paid on the first day of July next: Provided, cost of the labor actually hired and paid by That the tax imposed by this section shall himself, and the prime cost of the materials, not apply to purchases and sales made in the due course of the regular retail business, V. If the income be derived by the tax and shall not continue beyond the present

11. Each farmer and planter in the Conbe deducted from the gross amount of sales, federate States, after reserving for his own the prime cost of the property sold, includ- use fifty bushels of sweet potatoes and fifty ing the cost of transportation, salaries of bushels of Irish potatoes, one hundred bushclerks actually paid, and the rent of buildings els of the corn, or fifty bushels of the wheat employed in the business, if hired and not produced in the present year, shall pay and deliver to the Confederate Government, of payer from any other occupation, profession, of the wheat, corn, oats, rye, buckwheat or employment or business, there shall be de- rice, sweet and Irish potatoes, and of the ducted from the gross amount of fees, com- cured hay and fodder; also, one-tenth of the pensation, profits, earnings, or commissions, sugar, molasses made of cane, cotton, wool the salaries of clerks actually paid, and the and tobacco; the cotton ginned and packed rent of the office, or other building used in in some secure manner, and tobaccostripped the business, if hired and not owned by and packed in boxes, to be delivered by him himself, the cost of labor actually paid and on or before the first day of March in the such registry, as herein provided; and the constitute the first class, and pay an annual to prosecute or defend causes in any court the use of his business, or to be converted but not more than twenty bushels of both, companies, the amount of losses paid the peas, beans and ground peas produced by them during the year. The income de- and gathered by him during the present rived from all other sources shall be subject year. As soon as the aforesaid crops are to no deduction whatever. Nor shall for- made ready for market, the tax assessor, in taxes upon his business imposed by this an annual sum of \$200; in cases where said actually engaged in practice shall pay fifty eigners be subject to a tax from any other in- case of disagreement between him and the tax on such business, and a like sum for they shall constitute the fourth class, and for fee or reward, to prescribe remedies or ed, or occupations or employments pursued in the following manner: The assessor and pay an annual sum of \$100; and in cases perform surgical operations for the cure of by them within the Confederate States, and the tax payer shall each sulect a disinterestlawyers, physicians, surgeons and dentists business or occupations the profits of which measurement or by computing the contents shall be a new registry, but no addi- XI. That every place where food or re- shall be deemed a tax upon the personal are taxed as income under this act. When of the rooms or houses in which they are tional tax shall be required. Upon the freshments of any kind are provided for privilege, to be paid by each individual in the income shall be thus ascertained, all of held, when a correct computation is practideath of any person conducting a business casual visitors and sold for consumption the business, and without regard to the place those which do not exceed five hundred dol- cable by such a method; and the appraisers registered and taxed as herein required, or therein, and every boarding houserin which at which the same is conducted: provided, lars per annum shall be exempt from taxa- shall then estimate, under oath, the quantity

apon the transfer of the business to another, there shall be six boarders or more shall be That the provisions of this Act shall not ap- tion. On all incomes received during the and quality of said crops, including what 5. That upon each trade, business or oc- bank notes, or other securities, for them- gross amount of sales. Every person who thousand dollars, five per cent shall be paid and shall give a written statement of the eson the first fifteen hundred dollars, and ten timate to the said collector, and a copy of of the Secretary of the Treasury, if they consis taxes shall be levied and paid for the year relating to money, shall be deemed a broker comfits or other confects, in any building, per cent. on the excess; on all incomes of or the same to the producer. The said produshall be regarded as a confectioner under over three thousand dollars, and less than cer shall be required to deliver the wheat, five thousand dollars, a tax of ten per cent. corn, oats, rye, barley, buckwheat, rice, peas, each and every year thereafter, viz: I Bankars shall pay two hundred dollars, SEC. 6. And every person registered and shall be paid; on all incomes of or over five beans, cured hay and fodder, sugar, molas-I. Bankersshall pay five hundred dollars, and two and a half per centum upon all taxed upon the gross amount of sales as thousand dollars, and less than ten thousand ses of cane, wool and tobacco, thus to be paid

exhibit to the assessor, on or about the 1st of March, eighteen hundred and sixty-four, an account of all the hogs he may have slaughtered since the passage of this act and before that time; after the delivery of this estimate to the post quar termaster hereinafter mentioned by the assessor the said farmer, planter or grazier shall deliver an equivalent of one tenth of the same in cured ba-con, at the rate of sixty pounds of bacon to the one hundred weight of pork. That on the first of November next, and each year thereafter, an estimate shall be made, as hereinbefore provided, of the value of all neat cattle, horses, mules, not used in cultivation, and asses, owned by each person in the Confederate States, and upon such value the said owners shall be taxed one per cent., to be ensuing. If the grazier, or planter, or farmer shall have sold beeves since the passage of this act. and prior to the first day of November, the gross proceeds of such sales shall be estimated and taxed as income, after deducting therefrom the monactually paid for the purchase of such beeves, they have been actually purchased, and the value of the corn consumed by them. The estimate of these items shall be made in case of disagreement between the assessor and tax payer as herein prescribed in other cases of income tax; and on each succeeding first day of November, the beeves sold during the preceding twelve months shall be estimated and taxed in the same manuer.

13. That the Secretary of War shall divide the service of the quartermaster's department into two branches-one, herein denominated post quartermasters, for the collection of the articles paid for owned by himself. VI. If the income be derived by the tax the products of the present year, one-tenth taxes in kind, and the other for distribution to the proper points for supplying the army, and for delivering cotton and tobacco to the agents of the Secretary of the Treasury. The tax assessor shall transfer the estimate of articles due from each person, by way of a tax in kind, to the duly authorized post quartermaster, taking from the said quartermaster a receipt which shall be filed as a voucher with the chief collector in settling his account, and a copy of this receipt shall be furnot owned by himself, and the cost of ma- next year. Each farmer or planter, after nished by the chief collector to the auditor set terial other than machinery purchased for reserving twenty bushels of peas or beans, thing the post quartermaster's account as a charge against him. The post quartermaster receiving of Record or other judicial triousal of the into some other form in the course of his busi- for his own use, shall deliver to the Confed- the estimate, shall collect from the tax-payer the such registry a copy thereof, with a receipt be \$5,000, and less than \$10,000, they shall Confederate States, or of any State, or give ness; and in case of mutual insurance erate Government, for its use, one tenth of articles which it specifies, and which he is bound to pay and deliver as a tax to the Confederate Government. The post quartermaster shall be liable for the safe custody of the articles placed in his care, and shall account for the same by showing that, after proper deductions from unavoidable loss, the residue has been delivered to the distaxes upon his business imposed by this an annual sum of \$200; in cases where said actually engaged in places destinate the same ble loss, the residue has been delivered to the dis-act, pay double the amount of the specific rent shall be \$1,000, and less than \$2,500, dollars. Every person whose business it is, come than that derived from property own-tributing agents as evidenced by their receipts. The said post quartermaster shall also state the accounts of the quartermaster's receiving from 4. Except where herein otherwise pro-where said rent shall be less than \$1,000, any bodily disease or ailing, shall be deem-in estimating income there shall be includ-ed freeholder from the vicinage, who may him the articles delivered in payment of taxes in vided, there shall be a separate registry they shall constitute the fifth class, and pay ed a physician, surgeon or dentist within ed the value of the estimated annual rental call in a third in case of a difference of o-kind at his depot, and make a monthly report of the and tax for each business mentioned in the an annual sum of \$30. Every place where the meaning of this act, as the case may be; of all dwellings, houses, buildings or buildfifth section of this act, and for each place food and lodgings, or lodgings only, are pro- and the provisions of paragraph number ing lots in cities, towns, or villages, occupi- the tax payer neglect or refuse to select designate: Provided, That in case the post quarof conducting the same, but no tax shall be vided for and furnished travellers, sojourn- twenty one shall not extend to physicians ed by the owners, or owned and not occupi- one such freeholder, the said assessor shall termaster shall be unable to collect the tax in kind required for the mere storage of goods at a ers or boarders, in view of payment therefor, who keep on hand medicines solely for the ed or hired, and the estimated delivered to him as aforeplace other than the registered place of the income or receipts from which amount purpose of making up their own prescrip- annual hire of all slaves not engaged on plan- crops as herein provided. They shall ascer- said, he shall deliver to the district tax collector business. Upon every change in the place to \$500 from that source, shall be regarded tions for their own patients. The tax upon tations or farms, and not employed in some, tain the amount of the crops either by actual said estimate as a basis for the distress warrant auand torward the same to the chief tax collector as a credit in the statement of the accounts of said post quartermaster: Provided, That any partial payment of said tax in kind shall be endorsed on said estimate before delivering the same to the district tax collector as aforesaid and the receipt of cotton, wool or tobacco, or if they be suitable for forage or subsistence to such places and in such manner as the Secretary of War may prescribe. Should the Secretary of War find that some of the agricultural produce thus paid in and suitable for torage and subsistence has been or will be deposited in places where it cannot be used either directly or indirectly for these purposes, he shall cause the same to be sold, in such manner as he may prescribe, and the proceeds of such sale shall be paid into the Treasury of the Confederate States. Should, however, the Secretary of War be impracticable for him to collect or use the articles taxed in kind, or any of them, to be received in certain districts or localities, then the Secretary of the Treasury shall proceed to collect in said districts or localities the money value of said articles specified in said estimate and not required in kind, and said money value shall be due on the first day of January in each and every year, and be collected as soon thereafter as practicable. 14. That the estimates of incomes and profits, other than those payable in kind, and the statements or bills for the amount of the specific tax on occupations, employments, business and professions, and of taxes on gross sales, shall be delivered by the assessor to the collector of the district, who shall give him a receipt for the same, and the said assessor shall file his receipt with the chief tax collector of the State, and the collector of the district, holding said estimates, statements or bills, shall proceed to collect the same from the tax payer. The money thus collected shall be paid to the chief tax collector of the State, accounpanied by the estimates, statements or bills aforesaid, delivered by assessor to the district collector as atoresaid. 15. That every person who, as trustee, guar dian, tutor, curator or committee, executor or ad ministrator, or as agent, accorney in fact, or fac tor, of any person or persons, whether residing in the Confederate States or not, and every receiver in chancery, clerk, register or other officer of any court, shall be answerable for the doing of al such acts, matters and things, as shall be required to be done in order to the assessment of the mouey, property, products and income under their control and the payment of taxes thereon, and shall be indemnitied against all and every person for all payments on account of the taxes herein specified, and shall be responsible for all taxes due from the estates, income money, or property in their possession or under their control. 16. The income and moneys of hospitals, asys lums, churches, schools and colleges shall be exempt from taxation under the provisions of this act.

ending on the thirty first of December, under this act. eighteen hundred and sixty three, and for XIII. Commercial brokers or commission this Act.

count of producers or manufacturers.

II. Auctioneers shall pay fifty dollars under this act. whose occupation it is to offer property for bacconists. sale to the highest or best bidder at public be deemed a tax upon the personal privifor dealers in a business registered and taxtatives, guardians or committees.

III. Wholesale dealers in liquors of any and every description, including distilled to the same purchaser, shall be regarded as a wholesale dealer in liquors within the meaning of this act. All persons, who shall sell or offer for sale, any such liquors, or regarded as retail dealers in liquors.

IV. Retail dealers in liquor, including distilled spirits, fermented liquors and wines dollars, and ten per centum on the gross ing alley or billiard room respectively un- dar year preceding the first day of Januaamount of all sales made.

V. Retail dealers shall pay fifty dollars to sell groceries or any goods, wares, mer- | er under this act. chandize or other things of foreign or do- XVIII. Cattle brokers shall pay the sum chinery, mills, springs of salt or oil, or veins

rities for money, the tax shall be one-fourth to sell, at retail, cigars, snuff, or tobacao in of one per centum on the gross amount of any form, shall be deemed a tobacc nist

XV. Theatres shall pay five hundred doloutcry. The tax upon the auctioneers shall lars and five per cent. on all receipts, which the amount of the tax. tax shall be paid by the owner of the buildlege; to be paid by each individual engaged ing. Every edifice used for the purpose of aried persons serving in any capacity whatin the business, without regard to the place dramatic representations, plays or perform- ever, except upon salaries of persons in the at which the same is conducted. No tax ances, and not including halls rented or military or naval service, there shall be shall be required upon auction sales made used occasionally for concerts or theatrical levied and collected a tax of one per centum

spirits, fermented liquors, and wines of all hibited shall be regarded as a circus under virtue of this Act on the salary of any perkinds, shall pay two hundred dollars, and this act. Jugglers and other persons ex- son receiving a salary not exceeding one distiller or brewer, who shall sell or offer hand shall be regarded as a juggler under shorter. for sale any such liquors or wines, in quan- this act: Provided, that no registry made SEC. S. That the Secretary of the Treasutities of more than three gallons at one time, in one State shall be held to authorize ex- ry shall cause to be assessed and ascertain-

wines, in quantities less than three gallons shall pay forty dollars for each alley or bil pation, employment or business, whether at one time to the same person, shall be liard table registered, which tax shall be registered or not, in which they may have of every description, shall pay one hundred without price, shall be regarded as a bowl- whatever, except salaries, during the calen-

and two and a half per centum on the gross fifty dollars. Any person whose occupation the manner hereinafter prescribed. amount of sales made. Every person whose or business is to keep horses for hire or to I. If the income be derived from the rent business or occupation it is to sell or offer let shall be regarded as a livery stable keep- of houses, lands, tenements, manufacturing

mestic production, in less quantities than a of fifty dollars, and two and a half per cen- of coal, iron or other minerals, there shall be whole original piece or package at one time, tum on the gross amount of sales made. deducted from the gross amount of the an-

Ly bankers shull pay hve hundred dollars, and two and a half per centum upon all Every person shall be deemed a banker within the meaning of this act who keeps a place of business where credits are opened in favor of any person, firm, or corporation, by the deposit or collection of money or currency, and by whom the same or any

SEC. 7. That upon the salaries of all salrepresentations, shall be regarded as a the- on the gross amount of such salary, when paid by the manager thereof. Every build- end of each year, in the manner prescribed ing, tent or space, or area, where feats of for other taxes enumerated in this Act: horsemanship or acrobatic sports are ex- Provided, That no taxes shall be imposed by five per centum on the gross amount of hibiting shows shall pay fifty dollars, thousand dollars per asnum, or at a like ales made. Every person, other than the Every person who performs by sleight of rate for another period of time, longer or

hibitions in another State; and but one re- ed, on the first of January next, or as soon gistry shall be required under this act to thereafter as practicable, the income and anthorize exhibitions in any one State. profits derived by each person, joint stock XVI. Bowling alleys and billiard rooms company and corporation from every occupaid by the owner thereof. Every place or been engaged and from every investment. building where bowls are thrown or billiards of labor, skill, property or money, and the played, and open to the public, with or income and profits derived from any source der this act. XVII. Livery stable keepers shall pay shall be ascertained, assessed and taxed in

or mining establishments, fixtures and ma-

spiritous or mait liquors,) shall be regarded as a retail dealer ander this act: Provided, shall be considered a cattle broker.

currency, and by whom the same or any packages, or produce consigned by others, this Act to the thirtieth day of June, eighteen of the annual earnings, set apart for divi- the time they have been estimated as aforepart thereof shall be paid out or remitted than the producers, to manage business hundred and sixty three, inclusive, and at dend and reserved fund, to be paid to the said, at some depot not more than 8 miles notify the Secretary of the Treasury that it would npon the draft, check or order of such credi-matters for the owners of vessels, or for the the end of every three months, or within ten collector of the Confederate tax, and the from the place of production, and if not detor; but not to include any bank legally an- shippers or consigners of goods, or whose days thereafter, after the said first day of dividend then paid to the stockholder shall livered by that time, in such order, he thorized to issue notes as circulation, nor business it is to purchase, rent, hire or sell July, eighteen hundred and sixty-three, not be estimated as a part of his income for shall be liable to pay fifty per cent. more agents for the sale of merchandize for ac- real estate or negroes, shall be deemed a make a list or return to the assessor of the the purposes of this act. All persons shall than the estimated value of the portion acommercial broker or commission merchant district of the gross amount of such sales give in an estimate of their income and pro- foresaid, to be collected by the tax collector made as aforesaid, with the amount of tax fits derived from any other source whatever, as hereinafter prescibed: Provided, the govand two and a half per centum on the gross XIV. Tobacconists shall pay fifty dollars, which has accrued, or should accrue, there-amount of sales made: Provided however, and two and a half per cent. on gross amount on, which list shall have annexed thereto a amount of their receipts as individuals or producer sacks for the delivery of such arti-That on all sales at auction of stock or secu- of sales. Any person whose business it is declaration, under oath or affirmation, in members of a firm or partnership, and also, cles of grain as require to be put in sacks form or manner as may be prescribed by the state particularly each item for which a de- for transportation, and shall allow to the pro-Commissioner of Taxes, that the same is true duction is to be made and the amount to be ducer of molasses the cost of the barrels consales. Every person shall be deemed an under this act. But registered wholesale and correct, and shall at the same time as deducted for it: Provided, That the income taining the same. The said estimate shall anctioneer, within the meaning of this act, and retail dealers shall not be taxed as to- aforesaid, pay to the collector the amount and profit upon which the above tax is to be conclusive evidence of the amount in moof taxes thereupon as aforesaid, and in de- be imposed shall not be deemed to include ney, of tax due by the producer to the govfault thereof shall pay a penalty in double the products of land which are taxed in kind, ernment, and the collector is hereby autho-

as hereinafter described. Provided further, rised to proceed to collect the same by issu-That in case the annual earnings of said ing a warrant of distress from his office, unjoint stock companies and corporations set der his signature, in the nature of a writ of apart as aforesaid, shall give a profit of more fleri facias, and by virtue of the same to than ten and less than twenty per cent. up- seize and sell any personal property on the on their capital stock paid in, one-eighth of premises of the tax payer, or elsewhere besaid sum so set apart shall be paid as a tax longing to him, or so much thereof as may ed, and at their places of business, or upon official sales at auction, made by judicial or one hundred dollars, and a tax of ten dol two per centum upon all excess over that sum so set apart shall be paid as a tax to the collector aforesaid, and in case said be necessary for the purpose of paying the official sales at auction, made by judicial or one hundred dollars, and a tax of ten dol two per centum upon all excess over that sum so set apart shall give a profit of more tax and the odditional fifty per centum upon all excess over that sum so set apart shall give a profit of more tax and the odditional fifty per centum upon all excess over that sum so set apart shall give a profit of more tax and the odditional fifty per centum upon all excess over that sum so set apart shall give a profit of more tax and the odditional fifty per centum upon all excess over that shall give a profit of more tax and the odditional fifty per centum upon all excess over that shall give a profit of more tax and the odditional fifty per centum upon all excess over that shall give a profit of more tax and the odditional fifty per centum upon all excess over that shall give a profit of more tax and the odditional fifty per centum upon all excess over that shall give a profit of more tax and the odditional fifty per centum upon all excess over that shall give a profit of more tax and the odditional fifty per centum upon the shall be per two par centum upon all excess over that ann so cat apart shall give a profit of more tax, and the additional fifty per cent. aforeexecutive officers, or by personal representation, which tax shall be amount, to be levied and collected at the than twenty per cent. on their capital stock said and costs; and said sale shall be made paid in, one-sixth thereof shall be reserved in the manner and form and after the notice and paid as aforosaid. The tax levied in required by the laws of the several States this section shall be collected on the first for judicial sales of personal property, and the said warrant of distress may be executed

9. That if the assessor shall be dissatisfied by the tax collector or any deputy by him with the statement or estimate of income appointed for that purpose, and the deputy and profit derived from any source what- executing the warrant shall be entitled to the ever, other than products in kind, which the same fees as are allowed in the respective tax payer is required to render, or with any States to sheriffs executing write of fieri fadeduction claimed by said tax payer, he shall cias, said fees to be paid as costs by the tax select one disinterested citizen of the vicin- payer. Provided, that in all cases where the age, as a referee, and the tax payer shall se- assessor and the tax payer agree on the aslect another, and the two thus selected shall sessment of the crops, and the value of the call in a third, who shall investigate and de- portion thereof to which the government is termine the facts in reference to said esti- entitled, no other assessment shall be necesmate and deductions, and fix the amount of sary; but the estimate agreed on shall be reincome and profits on which the tax payer duced to writing and signed by the assessor

shall be assessed, and a certificate signed and tax payer, and have the same force and 17. That the Secretary of the Treasury be, and by a majority of the referees shall be conclu- effect as the assessment and estimate of dishe is hereby authorized, to make all rules and sive as to the amount of income and profits interested freeholders hereinbefore mentionregulations necessary to the operation of this act, on which the tax payer shall be assessed: ed, and two copies of such assessment and and not inconsistent herewith. Provided, That if any person shall fail or re- estimate thus agreed on and signed as afore-18. This act shall be in force for two years after

fuse to render the statement or estimate said shall be made, and one delivered to the the expiration of the present year, and the taxes aforesaid, or shall fail or refuse to select a producer and the other to the collector: And hereia imposed for the present year shall be lereferee as aforesaid, the assessor shall select provided further, that the assessor is hereby vied and collected for each year thereafter in the three referees, who shall fix the amount of anthorised to administer oaths to the tax manner and form herein prescribed, and for the income and profits on which the tax payer payers and to witnesses in regard to any i-shall be assessed from the best evidence they tem of the estimate herein required to be said time of two years unless this act shall be sooner repealed: Provided the tax on naval stores can obtain, and a certificate signed by a ma- made: And provided further, when agriculflour, wool, cotton, tobacco, and other agricultuto the same person, (not including wines, Any person whose business it is to buy and nual rent asum sufficient for the necessary an- the tax payer. And provided further, That payment be made by a tenant who is bound this act, shall be levied and collected only for the

present year. Approved, April 24, 1868.