The Confederate Tax Law.

[illegible] shall be levied and [illegible] of all naval stores, [illegible] manufactured, cotton, [illegible] wines, [illegible] and [illegible] 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 5 per cent.; and on all moneys, bank notes or other currency on hand or on deposit on the first day of July next, and on the value of all credits which so thereof have not been sold, and or owned or shall [illegible] corporation [illegible] first day of July next, and not employed [illegible] the business [illegible] [illegible] hundred dollars [illegible] per centum on the [illegible] dollars of fruit, for ninety [illegible] sixty dollars, and also [illegible] on the first ten gallons, [illegible] gallon on all spirits dis- [illegible] that quantity.

[illegible] shall pay one hundred dollars [illegible] and a half per centum on the [illegible] sales made. Every person [illegible] sells fermented liquors or [illegible] from malt, [illegible] shall be deemed a brewer [illegible] taverns and eating houses [illegible] and rated according [illegible] or if not rented, according [illegible] of the yearly rent- [illegible] property occupied or in- [illegible] be occupied as a hotel, inn, tav- [illegible] as follows, to-wit: In [illegible] tual or estimated rent [illegible] $3,000 or more, they shall [illegible] ss, and pay an annual [illegible] where said rent shall [illegible] 0,000, they shall [illegible] nd pay an an- [illegible] and less than $5,000, [illegible] es where said [illegible] $200; in cases where said [illegible] and less than $2,500, [illegible] shall constitute the fourth class, and [illegible] an annual sum of $100; and in cases [illegible] said rent shall be less than $1,000, [illegible] shall constitute the fifth class, and pay [illegible] annual sum of $30. Every place where [illegible] and lodgings [illegible] are pro- [illegible] for and furnished travellers, sojourn- [illegible] boarders, in view of payment therefor, [illegible] income or receipts from [illegible] from this source, shall [illegible] [illegible] inn or tavern under this [illegible]

That every place where food or re- [illegible] shall be required. Upon pa[illegible] [illegible]nts of any kind are provided for [illegible] sitors and sold for consumption [illegible] and every boarding house in which [illegible] six boarders or more shall [illegible] a eating house under this act.

All Brokers shall pay two hundred dol- [illegible] Any person whose business it is to [illegible] [illegible] all stocks, coined money, [illegible] notes or other securities, for them- [illegible] share, or who deals in exchanges [illegible] shall be deemed to be a [illegible] commercial brokers or commission [illegible] five hundred dollars, [illegible] per centum on all receipts, which [illegible] the owner of the build- [illegible] used for the purpose of [illegible] exhibitions, plays or perform- [illegible] including halls rented or [illegible] concerts or theatrical [illegible] shall be regarded as a the- [illegible] under this act. Each circus shall pay [illegible] dollars, and a tax of ten dol- [illegible] addition, when tax shall be [illegible] by the manager thereof. Every build- [illegible] place, or area, where feats of [illegible] ship or acrobatic sports are ex- [illegible] shall be regarded as a circus under [illegible] Jugglers and other persons ex- [illegible] shows shall pay fifty dollars. [illegible] who performs by sleight of [illegible] shall be regarded as a juggler under [illegible] Provided, That no registry made [illegible] one State shall be held to authorize ex- [illegible] in another State and but one re- [illegible] under this act to [illegible] any one State.

Every stable keepers shall pay [illegible] Any person whose occupation [illegible] keeps horses for hire or [illegible] livery stable keeper [illegible] this act.

XVIII. Cattle brokers shall pay the sum [illegible] fifty dollars, and two and a half per cen- [illegible] on the gross amount of sales made. [illegible] Any person whose occupation [illegible] this act: Provided, [illegible] shall be considered a cattle bro- however, That any mechanic, who shall sell only the products of the labor of himself and his own family, shall be exempt from this tax.

VI. Wholesale dealers shall pay two hundred dollars and two and a half per cent. on the gross amount of all sales made. Every person, whose business or occupation it is to sell or offer to sell groceries, or any goods, wares or merchandize, of foreign or domestic production, by sale or more original packages or parcels at one time to the same purchaser, not including wines, spirits or malt liquors, shall be deemed a wholesale dealer under this act; but having been conducted as a wholesale dealer, such person may also sell at retail [illegible]

II. Retail dealers shall pay fifty dollars and two and a half per centum on the gross sales. Every person engaged in peddling exclusively periodicals, books, newspapers published in the Confederate States, Bibles, or religious tracts, who sells or offers to sell at retail, goods, wares, or other merchandise, traveling with his goods from place to place in the street, or through different parts of the country, shall be deemed a peddler under this act: Provided: That any peddler who sells, or offers to sell, any goods, foreign or domestic, by one or more original pieces or packages at one time, and to the same person or persons as aforesaid, shall pay one hundred dollars, and two and a half per centum on the gross sales; and any person who peddles jewelry shall pay fifty dollars, and two and a half per centum on the gross sales. The tax upon peddlers shall be deemed a tax upon the personal privilege, to be paid by each individual engaged in the business, without regard to place at which the same is conducted.

XXI. Apothecaries shall pay fifty dollars, and two and a half per centum on the gross amount of sales made. Every person who keeps a shop or building where medicines are compounded or prepared according to prescriptions of physicians, and sold, shall be regarded as an apothecary under this act.

XXII. Photographers shall pay the sum of fifty dollars, and two and a half per centum on the gross amount of sales made. Any person or persons who make for sale photographs, ambrotypes, daguerreotypes or pictures on glass, metal, paper, or other material, by the action of light, shall be regarded a photographer under this act.

XXIII. Lawyers actually engaged in practice shall pay fifty dollars. Every person whose business it is, for fee or reward, to prosecute or defend causes in any Court of Record or other judicial tribunal of the Confederate States, or of any State, or give advice in relation to causes or matters pending therein, shall be deemed to be a lawyer within the meaning of this act.

XXIV. Physicians, surgeons and dentists actually engaged in practice shall pay fifty dollars. Every person whose business it is, for fee or reward, to prescribe remedies or perform surgical operations for the cure of any bodily disease or ailing, shall be deemed a physician, surgeon or dentist within the meaning of this act, as the case may be; and the provisions of paragraph number twenty one shall not extend to physicians who keep on hand medicines solely for the purpose of making up their own prescriptions for their own patients. The tax upon lawyers, physicians, surgeons and dentists shall be deemed a tax upon the personal privilege, to be paid by each individual in the business, and without regard to the place at which the same is conducted: provided: That the provisions of this Act shall not apply to physicians and surgeons exclusively engaged in the Confederate service.

XXV. Confectioners shall pay fifty dollars and two and a half per centum on the gross amount of sales. Every person who sells at retail confectionary, sweetmeats, candies or other confects, in any building, shall be regarded as a confectioner under this Act.

SEC. 6. And every person registered and taxed upon the gross amount of sales as aforesaid, shall be required, on the first day of July, eighteen hundred and sixty-three, to make a list or return to the assessor of the district of the gross amount of such sales as aforesaid, to wit: From the passage of this Act to the thirtieth day of June, eighteen hundred and sixty-three, inclusive, and at the end of every three months, or within ten days thereafter, after the said first day of July, eighteen hundred and sixty-three, make a list or return to the assessor of the district of the gross amount of such sales made as aforesaid, with the amount of tax which has accrued, or should accrue, thereon, which list shall have annexed thereto a declaration, under oath or affirmation, in form or manner as may be prescribed by the Commissioner of Taxes, that the same is true and correct, and shall at the same time as aforesaid, pay to the collector the amount of taxes thereupon as aforesaid, and in default thereof shall pay a penalty in double the amount of the tax.

SEC. 7. That upon the salaries of all salaried persons serving in any capacity whatever, except upon salaries of persons in the military or naval service, there shall be levied and collected a tax of one per centum on the gross amount of such salary, when not exceeding fifteen hundred dollars, and two per centum upon all excess over that amount, to be levied and collected at the end of each year, in the manner prescribed for other taxes enumerated in this act: Provided, That no taxes shall be imposed by virtue of this Act on the salary of any person receiving a salary not exceeding one thousand dollars per annum, or at a like rate for another period of time, longer or shorter.

SEC. 8. That the Secretary of the Treasury shall cause to be assessed and ascertained, on the first of January next, or as soon thereafter as practicable, the income and profits derived by each person, joint stock company and corporation from every occupation, employment or business, whether carried on or not, in which they may have been engaged and from every investment of labor, skill, property or money, and the profits derived from any source whatever, except salaries, during the calendar year preceding the first day of January next, and the said income and profits shall be ascertained, assessed and taxed in the manner hereinafter prescribed.

I. If the income be derived from the rents of houses, lands, tenements, manufacturing or mining establishments, fixtures and machinery, mills, springs of salt or oil, or veins of coal, iron or other minerals, there shall be deducted from the gross amount of the annual rents a sum sufficient for the necessary annual repairs, not exceeding ten per centum on said rent, except that the rent derived from houses shall be subject to a deduction not exceeding five per centum for annual repairs.

II. If the income be derived from any manufacturing or mining business, there shall be deducted from the gross value of the products of the year, first, the rent of the establishment and fixtures, if actually rented and not owned by the person prosecuting the business; second, the cost of the labor actually hired and paid for; third, the actual cost of the raw material purchased and manufactured.

III. If the income be derived from navigating enterprises, there shall be deducted from the gross earnings, including the value of products on goods shipped by the person running the vessel, the hire of the boat or vessel, if not owned by the person [illegible] the same, or if owned by him a reasonable allowance for the wear and tear of the same, not exceeding ten per centum per annum, and also the cost of running the boat or vessel.

IV. If the income be derived by the tax payer from boat or ship building, there shall be deducted from the gross receipts of his occupation, including the value of the ship when finished, if built for himself, the cost of the labor actually hired and paid by himself, and the prime cost of the materials, if purchased by him.

V. If the income be derived by the tax payer from the sale of merchandize or any other property, real or personal, there shall be deducted from the gross amount of sales, the prime cost of the property sold, including the cost of transportation, salaries of clerks actually paid, and the rent of buildings employed in the business, if hired and not owned by himself.

VI. If the income be derived by the tax payer from any other occupation, profession, employment or business, there shall be deducted from the gross amount of fees, compensation, profits, earnings, or commissions, the salaries of clerks actually paid, and the rent of the office, or other building used in the business, if hired and not owned by himself, the cost of labor actually paid and not owned by himself, and the cost of materials other than machinery purchased for the use of his business, or to be converted into some other form in the course of his business; and in case of mutual insurance companies, the amount of losses paid by them during the year. The income derived from all other sources shall be subject to no deduction whatever. Nor shall foreigners be subject to a tax from any other income than that derived from property owned, or occupations or employments pursued by them within the Confederate States, and in estimating income there shall be included the value of the estimated annual rental of all dwellings, houses, buildings or building lots in cities, towns, or villages, occupied by the owners, or owned and not occupied or hired, and the value of the estimated annual hire of all slaves not engaged on plantations or farms, and not employed in some business or occupations the profits of which are taxed as income under this act. When the income shall be thus ascertained, all of those which do not exceed five hundred dollars per annum shall be exempt from taxation. On all incomes received during the year over five hundred dollars, and not exceeding fifteen hundred dollars, a tax of five per cent shall be paid; on all incomes over fifteen hundred dollars, and less than three thousand dollars, five per cent shall be paid on the first fifteen hundred dollars, and ten per cent. on the excess; on all incomes of or over three thousand dollars, and less than five thousand dollars, a tax of ten per cent. shall be paid; on all incomes of or over five thousand dollars, and less than ten thousand dollars, a tax of twelve and a half per cent. shall be paid; and on all incomes of or over ten thousand Dollars, a tax of fifteen per cent. shall be paid. All joint stock companies and corporations shall reserve one-tenth of the annual earnings, set apart for dividend and reserved fund, to be paid to the collector of the Confederate tax, and the dividend then paid to the stockholder shall not be estimated as a part of his income for the purposes of this act. All persons shall give in an estimate of their income and profits derived from any other source whatever, and in doing so shall first state the gross amount of their receipts as individuals or members of a firm or partnership, and also, particularly each item for which a deduction is to be made and the amount to be deducted for it: Provided, That the income and profit upon which the above tax is to be imposed shall not be deemed to include the products of it all which are taxed in kind, as hereinafter described. Provided further, That in case the annual earnings of said joint stock companies and corporations set apart as aforesaid, shall give a profit of more than ten and less than twenty per cent. upon their capital stock paid in, one-eighth of said sum so set apart shall be paid as a tax to the collector aforesaid, and in case said sums so set apart shall give a profit of more than twenty per cent. on their capital stock paid in one-sixth thereof shall be reserved and paid as aforesaid. The tax levied in this section shall be collected on the first day of January ensuing.

9. That if the assessor shall be dissatisfied with the statement or estimate of income and profit derived from any source whatever, other than profits in kind, which the tax payer is required to render, or with any deduction claimed by said tax payer, he shall select one disinterested citizen of the vicinity as a referee, and the tax payer shall select another, and the two thus selected shall call in a third, who shall investigate and determine the facts in reference to said estimate and deductions, and fix the amount of income and profits on which the tax payer shall be assessed, and a certificate signed by a majority of the referees shall be conclusive as to the amount of income and profits on which the tax payer shall be assessed: Provided, That if any person shall fail or refuse to render the statement or estimate aforesaid, or shall fail or refuse to select a referee as aforesaid, the assessor shall select three referees, who shall fix the amount of income and profits on which the tax payer shall be assessed from the best evidence they can obtain, and a certificate signed by a majority of said referees shall be conclusive on the tax payer: And provided further, That in any case submitted to referees, if they or a majority of them shall find and certify that the statement or estimate of income and profits rendered by the tax payer does not contain more than four-fifths of the real amount of his taxable income and profits, then the tax payer, in addition to the income and tax on the true amount of his income and profits ascertained and assessed by the referees, shall pay ten per centum on the amount of said income tax [illegible] shall be entitled to [illegible] per centum [illegible] and allowances [illegible] the assessment [illegible] the tax payer, and [illegible] referees, [illegible] to [illegible] deduction [illegible] thereto, [illegible] form [illegible] Treasury may prescribe.

10. On all annuities and [illegible] partnership or corporation [illegible] eighteen hundred and sixty [illegible] ch as within the Confederate States [illegible] during the said year, of any [illegible] [illegible], oats, hay, rice, [illegible] [illegible]actures of iron, sugar, [illegible] [illegible] butter, woollen cloth, [illegible] blue and cotton cloths, [illegible] cents shall be levied and collected [illegible] paid on the first day of July [illegible] that the tax assessed by [illegible] not apply to purchases [illegible] the due course of the [illegible] and shall not continue [illegible] year.

11. Each farmer and planter [illegible] federate States, after reserving [illegible] use fifty bushels of sweet potatoes, [illegible] bushels of Irish potatoes, one [illegible] els of the corn, or fifty bushels [illegible] produced in the present year, [illegible] deliver to the Confederate [illegible] the products of the present [illegible] of the wheat, corn, oats, rye, [illegible] rice, sweet and Irish potatoes, [illegible] cured hay and fodder, sugar, molasses, [illegible] and tobacco, the cotton in the seed [illegible] and packed in bales, [illegible] on or before the first day of [illegible] next year. Each farmer or planter, after reserving twenty bushels of peas or beans and not more than twenty bushels of [illegible] for his own use, shall deliver to the Confederate Government, for its use, one fourth of the peas, beans and ground peas produced and gathered by him during the present year. As soon as the aforesaid crops are made ready for market, the tax assessor, in case of disagreement between him and the tax payer, shall proceed to estimate the same in the following manner: The assessor and the tax payer shall each select a disinterested freeholder from the vicinage, who may call in a third in case of a difference of opinion, to settle the matter in dispute; or if the tax payer neglect or refuse to select one such freeholder, the said assessor shall select two, who shall proceed to assess the crops as herein provided. They shall ascertain the amount of the crops either by actual measurement or by computing the contents of the rooms or houses in which they are held, when a correct computation is practicable by such a method; and the appraisers shall then estimate, under oath, the quantity and quality of said crops, including what may have been sold or consumed by the producer prior to said estimate, whether gathered or not, and the value of the portion thereof to which the government is entitled, and shall give a written statement of the estimate to the said collector, and a copy of the same to the producer. The said producer shall be required to deliver the wheat, corn, oats, rye, barley, buckwheat, rice, peas, beans, cured hay and fodder, sugar, molasses of cane, wool and tobacco, thus to be paid as a tithe in kind, in such form and ordinary marketable condition as may be usual in the section in which they are to be delivered, and the cotton in such manner as hereinbefore provided, within two months from the time they have been estimated as aforesaid, at some depot not more than 8 miles from the place of production, and if not delivered by that time, in such order, he shall be liable to pay fifty per cent. more than the estimated value of the portion aforesaid, to be collected by the tax collector as hereinafter prescribed: Provided, the government shall be bound to furnish to the producer sacks for the delivery of such articles of grain as require to be put in sacks for transportation, and shall allow to the producer of molasses the cost of the barrels containing the same. The said estimate shall be conclusive evidence of the amount in money, of tax due by the producer to the government, and the collector is hereby authorised to proceed to collect the same by issuing a warrant of distress from his office, under his signature, in the nature of a writ of *fieri facias*, and by virtue of the same to seize and sell any personal property on the premises of the tax payer, or elsewhere belonging to him, or so much thereof as may be necessary for the purpose of paying the tax, and the additional fifty per cent. aforesaid and costs; and said sale shall be made in the manner and form and after the notice required by the laws of the several States for judicial sales of personal property, and the said warrant of distress may be executed by the tax collector or any deputy by him appointed for that purpose, and the deputy executing the warrant shall be entitled to the same fees as are allowed in the respective States to sheriffs executing writs of *fieri facias*, said fees to be paid as costs by the tax payer. Provided, that in all cases where the assessor and the tax payer agree on the assessment of the crops, and the value of the portion thereof to which the government is entitled, no other assessment shall be necessary; but the estimate agreed on shall be reduced to writing and signed by the assessor and tax payer, and have the same force and effect as the assessment and estimate of disinterested freeholders hereinbefore mentioned, and two copies of such assessment and estimate thus agreed on and signed as aforesaid shall be made, and one delivered to the producer and the other to the collector: And provided further, that the assessor is hereby authorised to administer oaths to the tax payers and to witnesses in regard to any item of the estimate herein required to be made: And provided further, when agricultural produce in kind is paid for taxes, if payment be made by a tenant who is bound to pay his rent in kind, the tenth part of said rent in kind shall be paid in kind by the [illegible] on occupations, employments, profes- [illegible] sions, and of taxes on [illegible] ed by the assessor to [illegible] who shall give him a [illegible] said assessor shall [illegible] tax collector of the State, and the collector of the district, holding [illegible] shall proceed to collect [illegible] payer. The money [illegible] to the chief tax collector of the State, and [illegible] passed by the estimates, assessments or [illegible] said, delivered by assessor to the district collector as aforesaid.

13. That every person who, as trustee, guardian, tutor, curator or committee, executor, administrator, or as agent, [illegible] or, of any person or persons residing in the Confederate States [illegible] in chancery, clerk, [illegible] of any court, shall be [illegible] such acts, matters and [illegible] required to be done in order to [illegible] property, products or [illegible] control, and the payment of taxes thereon, and shall be indemnified [illegible] for all payments on account of the taxes herein specified, and shall be responsible for all taxes due from the estates, interests in property in their possession or under their control.

16. The income and moneys of all [illegible] funds, churches, schools and colleges shall be exempt from taxation under the provisions of this act.

17. That the Secretary of the Treasury be, and he is hereby authorized, to make all rules and regulations necessary to the operation of this act, and not inconsistent herewith.

18. This act shall be in force for two years after the expiration of the present year, and the taxes herein imposed for the present year shall be levied and collected for each year thereafter in the manner and form herein prescribed, and for the said time of two years and no longer, this act shall be sooner repealed: Provided the taxes on naval stores, flour, wool, cotton, tobacco, and other agricultural products of the growth of any year preceding [illegible] 1863, imposed in the [illegible] tion of this act, shall be levied and collected for the present year.

Approved, April 24, 1863.