collected upon the value of all naval stores, on the 1st day of July next, and not employed

of January in each year thereafter, register with the district collector, in such form as the commissioner of taxes shall person of the name and residence of a true account of the name and residence of each person, firm, or corporation engaged or interested in the lusiness, with a state or interested in the lusiness, with a state or interested in the lusiness, with a state of the property and two dollars per gallon on all spirits disconnected from the gross amount of sales, after reserving for his own day and two and a half per centum on the gross amount of sales, after reserving for his own during the preceding twelve months shall be setting to deducted from the gross amount of sales, after reserving for his own during the preceding twelve months shall be setting to deducted from the gross amount of sales, after reserving for his own during the preceding twelve months shall be setting to deducted from the gross amount of sales, after reserving for his own during the preceding twelve months shall be setting to deducted from the gross amount of sales, after reserving for his own during the preceding twelve months shall be setting to deducted from the gross amount of sales, after reserving for his own during the preceding twelve months shall be setting to deducted from the gross amount of sales, after reserving for his own during the preceding twelve months shall be setting to first day of November, the beeves sold from the gross amount of sales, after reserving for his own during the preceding twelve months shall be setting to first day of November, and two and a half per centum on the gross amount of sales, after reserving for his own during the preceding twelve months shall be setting to first day of November, the beautiful during the preceding twelve months shall be setting to first day of November, and two and a laft per centum on the gross amount of sales, after reserving for his federate States, after reserving to his deducted from the gross amount of sales made.

IX. Brewers shall pay unit would have an a

every thirty days of such failure.

the business shall not be subjected to any additional tax, out there shall be a new registry in the name of the person author ized by law to continue the business.

There shall be six boarders or more shall be ply to physicians and surgeons exclusively engaged in the Confederate service.

XII. Brokers shall pay two hundred dollars. Any person whose business it is to purchase and sell stocks, coined money, lare and two and a half per centum on the

The Confederate and only the products of the laster on said rest, and one per centum on not exceeding five per centum on not exceedi

the gross amount of all sales made. deemed a butcher under this act; and any the products of the year: first, the rent of prefits ascertained and assessed by the re- to the lessor. Every person, whose business or occupation person whose business it is to bake and sell, the establishment and fixtures, if actually person whose business it is to bake and sell, the establishment and fixtures, if actually person present and person present person present and person present person present person present person present person present person present person person whose business it is to bake and sell, the establishment and fixtures, if actually person whose business or occupation or offer for sale, bread, shall be deemed as prod portion of the year, 1863, and of the goods, wares or merchandize, of foreign or production of any year preceding domestic production, by one or more original domestic production of any year preceding domestic production, by one or more original domestic production, by one or more original domestic production, by one or more original domestic production of any year preceding domestic production, by one or more original domestic production of any year preceding domestic production domestic p grewin or production of any year and on all nal package or piece at one time to the two and a half per cent on the gross sales. actual cost of the raw material purchased and allowances: And provided further, That since the passage of this act and before that time moneys, bank notes or other currency on same purchaser, not including wines, spirit- Any person, except persons engaged in pedhand or on deposit on the first day of July ous or malt liquors, shall be deemed as a dling exclusively periodicals, books, newshand or on deposit on the first day of July ous or malt liquors, shall be deducted next, and on the value of all credits on which wholesale design under this act; but, having papers published in the Confederate States, and on the value of all credits on which wholesale design under this act; but, having papers published in the Confederate States, and on the value of all credits on which wholesale design under this act; but, having papers published in the Confederate States, and on the value of all credits on which wholesale design under this act; but, having papers published in the Confederate States, and on the value of all credits on which wholesale design under this act; but, having papers published in the Confederate States, and on the value of all credits on which wholesale design under this act; but, having papers published in the Confederate States, and on the value of all credits on which wholesale design under this act; but, having papers published in the Confederate States, and on the value of all credits on which wholesale design under this act; but, having papers published in the Confederate States, and on the value of all credits on which wholesale design under the same in cured by the credits of the same in cured by the credit of the same in cured by the credit of the same in cured by the credit of the credit o the interest has not been paid, held or owned been registered as a wholesale dealer, such Bibles, or religious tracts, who sells or offers

in a business, the income derived from which dollars. Every person, whose business or to place in the street, or through different

be assessed on the first day of July next, or as soon thereafter as may be practicable, or as soon thereafter as may be practicable. That the tax imposed by this section shall be designed and the prime cost of the materials.

dollars, and also twenty per centum on the proceeds of such sales shall be estimated and taxcentum shal or as soon thereafter as may be practicable. factures spiritous liquors for sale, shall be the grass sales. The tax upon peddlers of the value and part of the grass sales. The tax upon peddlers of the value and part of the grass sales. The tax upon the personal deemed a distiller under this act: Provided, shall be deemed a tax upon the personal in the fifth however. That distillers of fruit, for ninety privilege, to be paid by each individual entrementation of the corn consumed by them. The estimate of the corn consumed by them. The estimate of the due course of the regular retail business, the days or less, shall pay sixty dollars, and also gaged in the business, without regard to between the assessor and tax payer as herein preafter 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- XXI. Apothecaries shall pay fifty dollars, other property, real or personal, there shall

ducted; and of all other faces going to as A. "Horeis, inns, taverns and eating now the Secretary of the Treasury. The tax assessor shall be classified and rated according person or persons who make for sale photo- dueted from the gross amount of feee, com- cured hay and fodder; also, one-tenth of the transfer the estimate of articles due from each restain the amount of tax upon such districtes due from each dess for the past or the past such registry, there shall be paid to the collector the specific tax for the year, ending
on the next thirty-first of December, and solves, as follows, to-wit: In such other tax as may be due upon sales or cases where the actual or estimated rent practice shall pay fifty dollars. Every perreceipts in such business, at the time of shall amount to \$10,000 or more, they shall son whose business it is, for fee or reward, such registry, as herein provided; and the constitute the first class, and pay an annual to prosecute or defend causes in any court collector shall give to the person making sum of \$500; in cases where said rent shall of Record or other judicial triounal 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 face 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 ease of mutual insurance erate Covernment, for its use, one tenth of such registry a copy thereof, with a receipt be \$5,000, and less than \$10,000, they shall for the amount of tax then paid.

Confederate States, or of any State, or give ness; and in cases or matters pendthe pend of the amount of tax then paid.

Any person falling to make the regisnual sum of \$300; and in cases where said ing therein, shall be deemed to be a lawyer by them during the present liable for the safe custody of the articles placed in 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.

tankers shull be first day of the active the meaning of this act who kerps a hand of the registered as a wholesale dealer or of July, eighteen hundred and sixty-three, by the deposit or collection of money or currency, and by whom the same or any part thereof shall be paid out or remitted the process amount of sales as a title in kind, in such form and ordinary marketable condition as may be used to make a list or return to the assesser of the district of the gross amount of sales as a title in kind, in such form and ordinary marketable condition as may be used to make a list or return to the assesser of the district of the gross amount of sales as a title in kind, in such form and ordinary marketable condition as may be used in the section in which has a two of fifteen per to the district of the gross amount of sales as a title in kind, in such form and ordinary marketable condition as may be used in the section in which they are the dollars, a tax of twelve and a half per cent.

In the meaning of this act who kerps a set title in kind, in such form and ordinary marketable condition as may be used in the section in which they are the dollars, a tax of twelve and a half per cent.

In the meaning of this act who kerps as a title in kind, in such form and ordinary marketable condition as may be used to make a list or return to the assesser of the district of the gross amount of such sales as a title in kind, in such form and ordinary marketable condition as a title in kind, in such form and the process.

In the meaning of the section in which the procure as half be paid and incomes of or over the the

amount of sales made: Provided however, and two and a half per cent. on gross amount of their receipts as individuals or producer sacks for the delivery of such articles. That on all sales at anction of stock or seen- 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 14. That the estimates of incomes and profits, rities for money, the tax shall be one-fourth to sell, at retail, cigars, snuff, or tobacco in form or manner as may be prescribed by the of one per centum on the gross amount of sales. Every person shall be deemed a tobacc nist and correct, and shall at the same is true. and profit upon which the above tax is to be conclusive evidence of the amount in mo-

taives, gravitans or committees.

If whenesale dealers in Equors of any devery description, including distilled sports, termental appears, termental appears, termental appears, and white shall be regarded as a circus under which shall be regarded as a circus under white shall be regarded as a circus under this act.

If whenesale dealers in Equors of any sports, termental appears, termental appears, and white shall be regarded as a circus under white shall be regarded as a circus under the salary of any person or persons, whether residing in the manner and form and every description, including distilled shall be regarded as a circus under the salary of any person or persons, whether residing in the manner and form and every receiver that additional lifty per cent. afore that two per centum upon all excess over that amount, to be levied and collected at the said and costs; and said sale shall be made on the irrest for each exhibition, which tax shall be made of each year, in the manner prescribed in the manner and form and form the costs; and said sale shall be made on the irrest for each exhibition, which tax shall be made on their capital stock and costs; and said sale shall be made on the irreduction, made by indicial or that the control of the said warrant of distress may be executed by the laws of the said warrant of distress may be executed by the tax control of the control kinds, shall pay two hundred dollars, and this act. Jugglers and other persons exfive per centum on the gross amount of hibiting shows shall pay fifty dollars.

Sales made. Every person, other than the Every person who performs by sleight of the sales made. Every person, other than the latest and profit derived from any source whatdistiller or brewer, who shall seil or offer hand shall be regarded as a juggler under shorter.

Six 8. That the Secretary of the Treasure required to render, or with any such liquors or wines, in quantary made.

Livery person, other than products in kind, which the ever, other than products in kind, which the secretary of the Treasure required to render, or with any such liquors or wines, in quantary made. tie for nore than three gallons at one time, in one State shall be held to authorize extra in the same purchaser, shall be regarded as hibitions in another State; and but one red, on the first of January next, or as soon disinterested citizen of the vicinselection.

regarded as retail dealers in liquors.

1. Retail dealers in liquor, including been engaged and from every investment income and profits on which the tax payer of labor, skill, property or money, and the shall be assessed, and a certificate signed distilled spirits, fermented liquors and wines played, and open to the public, with or of every description, shall pay one hundred without price, shall be regarded as a bowldellars and ten per centum on the gross shall be regarded as a bowldellars and ten per centum on the gross shall be regarded as a bowldellars and ten per centum on the gross shall be regarded as a bowldellars and ten per centum on the gross shall be regarded as a bowldellars and ten per centum on the gross shall be regarded as a bowldellars and ten per centum on the gross shall be regarded as a bowldellars and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum on the gross shall be regarded as a bowldellar and ten per centum of the gross shall be regarded as a bowldellar and ten per centum of the gross shall be regarded as a bowldellar and ten per centum of the gross shall be regarded as a bowldellar and ten per centum of the gross shall be regarded as a bowldellar and ten per centum of the gross shall be regarded as a bowldellar and ten per centum of the gross shall be regarded as a bowldellar and ten per centum of the gross shall be regarded as a bowldellar and ten per centum of the gross shall be regarded as a bowldellar and ten per

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 rents referee as aforesaid, the assessor shall select

Sec. I. That there shall be levied and leeted upon the value of all naval stores, where and spiritous liquors, tobacco affected or unmanufactured, or offer for sale in open market or otherwise, and the receipt of the lessor on said reat, and the receipt of the gross amount of sales made. Any person whose business it is to butcher and said reat, and the receipt of the gross amount of the lessor on said reat, and the receipt of the gross amount of the lessor on said reat, and the receipt of the gross amount of the four-tifths of the true and the gross amount of sales made.

II. If the income be derived from any from all obligation to the income and or offer for sale in open market or otherwise, then the tax payer, in addition to the income and charge the tenant from so much of his rent tax on the true amount of his income and charge the tenant from so much of his rent tax on the true amount of his income and charge the tenant from so much of his rent tax on the true amount of his income and charge the tenant from so much of his rent tax on the true amount of his income and charge the tenant from so much of his rent tax on the true amount of his income and charge the tenant from so much of his rent tax on the true amount of his amount of the lessor on said reat, and the receipt of the tax payer does not the four-tifths of the true amount of the gross amount of the gross amount of the four-tifths of the true amount of the gross amount of the gross amount of the gross amount of the gross amount of the four-tifths of the true amount of the gross amou

owned, held, or deposited beyond the limits of the Confederate States, shall be valued at the current rate of exchange in Confederate rate Treasury notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and the said tax shall be valued of early notes, and two and a said tax shall be taxed one per cent. The beautiful the said of early notes, and the confederate States, and upon such value and also the confederate States, and upon such value during the boat or such tax of any flour, corn, bar during the said vear, of any flour, corn, bar during the said vear, of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said one per cent., to be eign or domestic, by one or more original and also the confederate States, and upon such value during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the said vear of any flour, corn, bar during the sa 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 shall be deducted from the gross sales: and any shall be deducted from the gross sales: and any

ceding section, shall, in addition to all other they shall constitute the third class, and pay XXIV. Physicians, surgeons and dentists to no deduction whatever. Nor shall for market, the tax assessor, in ing that, after proper deductions from apavoids. taxes upon his business imposed by this an annual sum of \$200; in eases where said actually engaged in practice shall pay fifty eigners be subject to a tax from any other inact, 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 ewntax 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 The said post quartermaster shall also state the very thirty days of such failure.

pay an annual sum of \$100; and in eases perform surgical operations for the cure of by them within the Confederate States, and the tax payer shall each select a disinterest-accounts of the quartermaster's receiving from the cure of the 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 makes monthly report of the said tax for each business mentioned in the fifth section of this act, and for each place of conducting the same, but no tax shall be required for the mentioned for the man annual sum of \$30. Every place where the meaning of this act, as the ease may be an annual sum of \$30. Every place where the meaning of this act, as the ease may be an annual sum of \$30. Every place where the meaning of this act, as the ease may be an annual sum of \$30. Every place where the meaning of this act, as the ease may be an annual sum of \$30. Every place where the meaning of this act, as the ease may be an annual sum of \$30. Every place where the meaning of this act, as the ease may be an annual sum of \$30. Every place where the meaning of this act, as the ease may be an annual sum of \$30. Every place where the meaning of this act, as the same to such officer as the Secretary of War may of all dwellings, houses, buildings or buildings or villages, occuping the meaning of this act, as the same to such officer as the Secretary of War may of all dwellings, houses, buildings or buildings or villages, occuping the matter in dispute; of all dwellings, houses, buildings or buildings or buildings or villages, occuping the matter in dispute; of all dwellings, houses, buildings or buildings or buildings or villages, occuping the matter in dispute; of all dwellings, houses, buildings or build place other than the registered place of the income or receipts from which amount purpose of making up their own prescriptusiness. Upon every change in the place to \$500 from that source, shall be regarded tions for their own patients. The mix upon tations or farms, and not employed in some tain the amount of the crops either by actual thorized to be issued, and take a receipt therefore. of conducting a registered business, there as a hotel, inn or tavern under this act."

shall be a new registry, but no additional tax shall be required. Upon the freshments of any kind are provided for privilege, to be paid by each individual in death of any person conducting a business casual visitors and sold for consumption the business, and without regard to the place of ng a lusiness casual visitors and sold for consumption the business, and without regard to the place registered and taxed as herein required, or therein, and every boarding house in which at which the same is conducted: provided, on the-transfer of the business to another, there shall be six boarders or more shall be That the provisious of this Act shall not ap-

thorized to leave notes as circulation, nor agents for the safe of merchandize for agents of producers or manufacturers.

II. Auctioneers shall pay fifty dollars, amount of sales made: Provided however amount of the stimute and the stockholder shall be desired as a part of his income for the sale sit is to purchase, rent, hire or sell july, eighteen hundred and sixty-three, however the sale first day of July, eighteen hundred and sixty-three, shall be liable to pay fifty per cent. more than the setimated as a part of his income for the purposes of this act. All persons shall give in an estimate of the purposes of the purposes of the purposes of this act. All persons shall give in an estimate of the purposes of the stimated walue of the purposes of the purposes of this act. All persons shall give in an estimate of the purposes of the purposes of this act. All persons shall give in an estimate of their income and profits districts or localities, then the Secretary shall be liable to pay fifty per cent. more than the purposes of this act. All persons shall give in an estimate of their income and profits district or localities, then the Secretary shall be liable to pay fifty be collected by the tax time, in such order, he shall be liable to pay fifty per cent. more than the secretary shall be contained as a part of his income for the purposes of this act. All persons shall give in an estimated value of the purposes of the purposes of the said articles or localities, then the Secretary shall be liable to pay fifty be collected by the tax time. In the stimated wall be liable to pay fifty be contained as a part of his income for the purposes of the said by the tax time. It is a shall be liable to pay fifty be contained as a part of his income for the purposes of the said districts or localities, then the secretary the purposes

a whorstate dealer in liquors within the gistry shall be required under this act to authorize exhibitions in any one State.

Sen or offer for sale, any such liquors, or wines, in quantities less than three galions shall pay forty dollars for each alley or billiard rooms, in quantities less than three galions shall pay forty dollars for each alley or billiard rooms, and the two thus selected shall investigate and department of business, whether the facts in reference to said estimations in another clate; and but one registry shall be required under this act to thereafter as practicable, the income and the tax payer shall select one distincted to the violation of the facts of the income and the tax payer shall select one distincted to the violation of the facts of the facts of the required under this act to authorize exhibitions in any one State.

XVI. Bowling alleys and billiard rooms shall pay forty dollars for each alley or billiard to be required under this act to authorize exhibitions in any one State.

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XVI. Bowling alleys and billiard rooms shall be required under this act to authorize exhibitions in any one State.

XVI. Bowling alleys and billiard rooms shall be required under this act to authorize exhibitions in any one State.

XVI. Bowling alleys and billiard rooms shall be required under this act to authorize exhibitions in any one State. at one time to the same person, shall be liard table registered, which tax shall be registered or not, in which they may have mate and deductions, and fix the amount of

dollars, and ten per centum on the gross ing alley or billiard room respectively undar year preceding the first day of Janua- on which the tax payer shall be assessed: V. Retail dealers shall pay fifty dollars

XVII. Livery stable keepers shall pay
tifty dollars. Any person shall fail or restinate

amount of sales made. Every person whose business of occapation it is to sell or offer to sell growing or one production; in the same product of the same production; in the same production; the same production; in the same production; the same production; in the same production; the s

the establishment and fixtures, if actually and manufactured.

III. If the income be derived from navi

from the grees earnings, including the value deduction claimed, or any fact in reference con, at the rate of sixty pounds of bason to the one the interest has not been paid, held or owned been registered as a wholesale dealer, such by any person, co-partnership or corporation person may also sell as aforesaid, as a retailer. to sell at retail, goods, wares, or other combined by the person may also sell as aforesaid, as a retailer. The bout or the first of the verson may also sell as aforesaid, as a retailer, to sell at retail, goods, wares, or other composition may also sell as aforesaid, as a retailer, to sell at retail, goods, wares, or other composition may prescribe.

Treasury may prescribe.

November next, and each year thereafter, an each year thereafter, an each year thereafter, an each year thereafter, or the person running to the person ru in a business, the income derived from which is taxed under the provisions of this act, the same, or if owned by him a reasonable at the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him a reasonable partnership or corporation during the year the same, or if owned by him as reasonable partnership or corporation during the year the same, or if owned by him as reasonable

payer from the sale of merchandise or any year.

ferees, shall pay ten per centum on the 12. That every farmer, planter, or grazier shall rented and not owned by the person prese amount of said income tax, and the assessor exhibit to the assessor, on or about the lat of suting the business; second, the cost of the shall be entitled to one fifth of said additional March, eighteen hundred and sixty-four, an asthe assessor may administer on the to referees, the tax payer, and any witness before the tax payer, and any witness before the terms to referees the said farmer, planter or grazier shall deliver

aptioneer, within the meaning of this act. But registered whose occupation is to offer property for sale to the inguest or best bidder at public buttery. The tax upon the auctioneers shall pay five per cent. or all receipts, which in the business, without regard to the paid by the owner of the building a warrant of distress from his office, under the same is conducted. No tax shall be required as a business of experience of the same to the same of taxes thereupon as aforesaid, pay to the collector the amount of the tax.

Sec. 7. That upon the saleries of persons in the amount of the tax shall be paid by the owner of the building a warrant of distress from his office, under the same is conducted. No tax shall be required as a the activation of the same of the same to the purposes of the same to the purpose of the same to the purpose of the same to the purpose of the same to the collector of the district, as hereinafter described. Provided further, as hereinafter described further, as hereinafter described further, as hereinafter described. Provided further, as hereinafter described further, as hereinafter described. Provided further, as hereinafter described further, as hereinafter described in the amount of the tax.

Sec. 7. That upon the salaries of persons in the amount of the same to the purpose of shall not be deemed to include the products of land which are taxed in kind. There of shall pay a penalty in double the products of land which are taxed in kind. There are the purpose of shall not be conclustive vide to product of the district, and by of tax due by the producer to the government, and the collector of the same by issue the product of the same by issue the product of the same by issue the product sessment of the crops, and the value of the in their possession or under their control.

16. The income and moneys of hospitals, asys duced to writing and signed by the assessor and tax payer, and have the same force and 17. That the Secretary of the Treasury be, and ed, and two copies of such assessment and and not inconsistent herewith. estimate thus agreed on and signed as aforesaid shall be made and one delivered to the expiration of the present year, and the taxes

however, That any mechanic, who shall sell | 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

scribed in other cases of income tax; and on each 11. Each farmer and planter in the Con- succeeding first day of November, the beeves sold

each person, firm, or corporation engaged on the business, if hired and not of interested in the business, with a state-ment of the inner of the inner of the inner of the inner of ment of the inner of the inner of the inner of and manner in which the same is to be conducted; and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of all other facts going to as directly and of the great amount of the great facts going to a great great amount of the great amount of the great amount of the great amount of the great not owned by himself, and the cost of ma- next year. Each farmer or planter, after nished by the chief collector to the auditor setterial other than machinery purchased for reserving twenty bushels of peas or beans, thing the post quartermaster's account as a charge the use of his business, or to be converted but not more than twenty bushels of both, against him. The post quartermaster receiving articles which it specifies, and which he is bound rived from all other sources shall be subject year. As soon as the aforesaid crops are his care, and shall account for the same by show. tations or farms, and not employed in some tain the amount of the crops either by actual thorized to be issued, and take a receipt sherefor, business or occupations the profits of which | measurement or by computing the contents | and forward the same to the chief tax collector and are taxed as income under this act. When of the rooms or houses in which they are a credit in the statement of the accounts of mid the income shall be thus ascertained, all of held, when a correct computation is practithese which do not exceed five hundred dol- cable by such a method; and the appraisers payment of said tax in kind shall be endersed lars per annum shall be exempt from taxa- shall then estimate, under oath, the quantity said estimate before delivering the same to the tion. On all incomes received during the and quality of said crops, including what district tax collector as aforesaid and the receipt year over five hundred dollars, and not ex- may have been sold or consumed by the given to him therefor by the district tax collect ecoding fifteen hundred dollars, a tax of five producer prior to said estimate, whether or shall specify said partial payment. When the per cent shall be paid; on all incomes ever gathered or not, and the value of the portion articles thus collected through the payment of through hundred dollars, and less than three thereof to which the government is entitled, 5. That upon each trade, business or occupation here in all the government is entitled, aforesaid, they shall be distributed to the agent thousand dollars, five per cent that the government is entitled, aforesaid, they shall be distributed to the agent of the Secretary of the Treasury, if they consist the said confectionary, sweetments, and shall give a written statement of the case of the Secretary of the Secr comfits or other confects, in any building, per cent. on the excess; on all incomes of or the same to the producer. The said production for forage or subsistence to such places and in such cer shall be regarded as a confectioner under over three thousand dollars, and less than cer shall be required to deliver the wheat, manner as the Secretary of War may prescribe. the thirty first of December, under this act.

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Should the Secretary of War find that some of the shall be paid; on all incomes of or ever five thousand dollars, and less than ten thousand dollars, and to be a specific to thousand dollars, as a tithe in kind, in such form and ordinated in places where it cannot be used either distance.

for judicial sales of personal property, and the said warrant of distress may be executed by the tax coffector 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 fierifations and the payment of taxes thereon, and shall be indemnified against all and every person with a said fees to be paid as costs by the tax. cias, 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 as-

entitled, no other assessment shall be neces- lums, churches, schools and colleges shall be sary; but the estimate agreed on shall be re- exempt from taxation under the provisions of this

effect as the assessment and estimate of dis- he is hereby authorized, to make all rules and interested freeholders hereinbefore mention- regulations necessary to the operation of this act,

said shall be made, and one delivered to the producer and the other to the collector: And producer and the other to the collector: And

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GEO. Wholesal Bardware a

July 2, 1861 Grocer as Jan'y 10, 186 B .O WORTH.

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Oct. 12, 1863. Spun Cotto WE will give 3p delivered at 1

LARD OIL Factory.

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