

The Confederate Tax Law.

Sec. 1. That there shall be levied and collected upon the value of all naval stores, salt, wines and spirituous 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 8 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 on which the interest has not been paid, held or owned 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, there shall be levied and collected a tax of one per cent. Provided, That all moneys owned, held, or deposited beyond the limits of the Confederate States, shall be valued at the current rate of exchange in Confederate Treasury notes, and the said tax shall be assessed on the first day of July next, or as soon thereafter as may be practicable, and be collected on the 1st day of Oct'r next, or as soon thereafter as may be practicable.

2. Every person engaged or intending to engage in any business named in the fifth section of this act, shall, within sixty days after the passage of this act, or at the time of beginning business, and on the first day of January in each year thereafter, register with the district collector, in such form as the commissioner of taxes shall prescribe, a true account of the name and residence of each person, firm, or corporation engaged or interested in the business, with a statement of the time for which, and the place and manner in which the same is to be conducted; and of all other facts going to ascertain the amount of tax upon such business for the past or the future, according to the provisions of this act. At the time of such registry, there shall be paid to the collector the specific tax for the year, ending on the next thirty-first of December, and such other tax as may be due upon sales or receipts in such business, at the time of such registry, as herein provided; and the collector shall give to the person making such registry a copy thereof, with a receipt for the amount of tax then paid.

3. Any person failing to make the registry, and to pay the tax required by the preceding section, shall, in addition to all other taxes upon his business imposed by this act, pay double the amount of the specific tax on such business, and a like sum for every thirty days of such failure.

4. Except where herein otherwise provided, there shall be a separate registry and 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 mere storage of goods at a place other than the registered place of business. Upon every change in the place of conducting a registered business, there shall be a new registry, but no additional tax shall be required. Upon the death of any person conducting a business registered and taxed as herein required, or upon the transfer of the business to another, the business shall not be subjected to any additional tax, but there shall be a new registry in the name of the person authorized by law to continue the business.

5. That upon each trade, business or occupation hereinafter named, the following taxes shall be levied and paid for the year ending on the thirty-first of December, eighteen hundred and sixty-three, and for each and every year thereafter, viz:

I. Bankers shall pay five hundred dollars. 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 part thereof shall be paid out or remitted upon the draft, check or order of such creditor; but not to include any bank legally authorized to issue notes as circulation, nor agents for the sale of merchandise for account of producers or manufacturers.

II. Auctioneers shall pay fifty dollars and two and a half per centum on the gross amount of sales made. Provided, however, that on all sales at auction of stock or securities for money, the tax shall be one fourth of one per centum on the gross amount of sales. Every person shall be deemed an auctioneer, within the meaning of this act, whose occupation it is to offer property for sale to the highest or best bidder at public outcry. The tax upon the auctioneers shall be deemed a tax upon the personal privilege; to be paid by each individual engaged in the business, without regard to the place at which the same is conducted. No tax shall be required upon auction sales made for dealers in a business registered and taxed, and at their places of business, or upon official sales at auction, made by judicial or executive officers, or by personal representatives, guardians or committees.

III. Wholesale dealers in liquors of any and every description, including distilled spirits, fermented liquors, and wines of all kinds, shall pay two hundred dollars, and five per centum on the gross amount of sales made. Every person, other than the distiller or brewer, who shall sell or offer for sale any such liquors or wines, in quantities of more than three gallons at one time, 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 wines, in quantities less than three gallons at one time to the same person, shall be regarded as retail dealers in liquors.

IV. Retail dealers in liquor, including distilled spirits, fermented liquors and wines of every description, shall pay one hundred dollars, and ten per centum on the gross amount of all sales made.

V. Retail dealers shall pay fifty dollars and two and a half per centum on the gross amount of sales made. Every person whose business or occupation it is to sell or offer to sell groceries or any goods, wares, merchandise or other things of foreign or domestic production, in less quantities than a wagon load or package at one time, to the same person, (not including wines, spirits or malt liquors), shall be regarded as a retail dealer under this act.

VI. Wholesale dealers shall pay two hundred dollars and two and a half per centum 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 merchandise, of foreign or domestic production, by one or more original packages or pieces 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 registered as a wholesale dealer, such person may also sell as aforesaid, as a retailer.

VII. Pawnbrokers shall pay two hundred dollars. Every person, whose business or occupation it is to take or receive, by way of pledge, favor or exchange, any goods, wares or merchandise, or any kind of personal property whatever, for the repayment or security of money lent thereon, shall be deemed a pawnbroker under this act.

VIII. Distillers shall pay two hundred dollars, and also twenty per centum on the gross amount of all sales made. Every person, or co-partnership, who distills or manufactures spirituous liquors for sale, shall be deemed a distiller under this act. Provided, however, that distillers of fruit, for ninety days or less, shall pay sixty dollars, and also fifty cents per gallon on the first ten gallons, and two dollars per gallon on all spirits distilled beyond that quantity.

IX. Brewers shall pay one hundred dollars, and two and a half per centum on the gross amount of all sales made. Every person who manufactures fermented liquors of any name of description for sale from malt, wholly or in part, shall be deemed a brewer under this act.

X. Hotels, inns, taverns and eating houses shall be classified and rated according to the yearly rental, or if not rented, according to the estimated value of the yearly rental of the house or property occupied or intended to be occupied as a hotel, inn, tavern or eating house, as follows, to-wit: In cases where the actual or estimated rent shall amount to \$10,000 or more, they shall constitute the first class, and pay an annual sum of \$500; in cases where said rent shall be \$5,000, and less than \$10,000, they shall constitute the second class, and pay an annual sum of \$300; and in cases where said rent shall be \$2,500, and less than \$5,000, they shall constitute the third class, and pay an annual sum of \$200; in cases where said rent shall be \$1,000, and less than \$2,500, they shall constitute the fourth class, and pay an annual sum of \$100; and in cases where said rent shall be less than \$1,000, they shall constitute the fifth class, and pay an annual sum of \$50. Every place where food and lodgings, or lodgings only, are provided for and furnished travellers, sojourners or boarders, in view of payment therefor, the income or receipts from which amount to \$500 from that source, shall be regarded as a hotel, inn or tavern under this act.

XI. That every place where food or refreshments of any kind are provided for casual visitors and sold for consumption therein, and every boarding house in which there shall be six boarders or more shall be deemed an eating house under this act.

XII. Brokers shall pay two hundred dollars. Any person whose business it is to purchase and sell stocks, coined money, bank notes, or other securities, for themselves or others, or who deals in exchanges relating to money, shall be deemed a broker under this act.

XIII. Commercial brokers or commission merchants shall pay two hundred dollars, and two and a half per centum upon all sales made. Any person or firm, except one registered as a wholesale dealer or banker whose business it is, as the agent of others, to purchase or sell goods, or stock packages, or produce consigned by others than the producers, to manage business matters for the owners of vessels, or for the shippers or consignees of goods, or whose business it is to purchase, rent, hire or sell real estate or progress, shall be deemed a commercial broker or commission merchant under this act.

XIV. Tobacco dealers shall pay fifty dollars, and two and a half per centum on the gross amount of sales. Any person whose business it is to sell, at retail, cigars, snuff, or tobacco in any form, shall be deemed a tobacco dealer under this act. But registered wholesale and retail dealers shall not be taxed as tobacco dealers.

XV. Theatres shall pay five hundred dollars and five per centum on receipts, which tax shall be paid by the owner of the building. Every exhibition used for the purpose of dramatic representations, plays or performances, and not including halls rented or used occasionally for concerts or theatrical representations, shall be regarded as a theatre under this act. Each circus shall pay one hundred dollars, and a tax of ten dollars for each exhibition, which tax shall be paid by the manager thereof. Every building, tent or space, or area, where feats of horsemanship or acrobatic sports are exhibited shall be regarded as a circus under this act. Jugglers and other persons exhibiting shows shall pay fifty dollars. Every person who performs by sleight of hand shall be regarded as a juggler under this act. Provided, that no registry made in one State shall be held to authorize exhibitions in another State; and but one registry shall be 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 table registered, which tax shall be paid by the owner thereof. Every place or building where bowls are thrown or billiards played, and open to the public, with or without price, shall be regarded as a bowling alley or billiard room respectively under this act.

XVII. Livery stable keepers shall pay fifty dollars. Any person whose occupation or business it is to keep horses for hire or to let shall be regarded as a livery stable keeper under this act.

XVIII. Cattle brokers shall pay the sum of fifty dollars, and two and a half per centum on the gross amount of sales made. Any person whose business it is to buy and sell and deal in cattle, horses, hogs or sheep, shall be considered a cattle broker.

XIX. Butchers and Bakers shall pay the sum of fifty dollars, and one per centum on the gross amount of sales made. Any person whose business it is to butcher and sell, or offer for sale in open market, or otherwise, the flesh of cattle, hogs, or sheep, shall be deemed a butcher under this act, and any person whose business it is to bake and sell, or offer for sale, bread, shall be deemed a baker under this act.

XX. Peddlers shall pay fifty dollars and two and a half per centum on the gross sales. Any person, except persons engaged in peddling exclusively periodicals, books, newspapers, religious tracts, who sells or offers to sell at retail, goods, wares, or other commodities, 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, dry goods, foreign or domestic, by one or more original pieces or packages at one time, and by 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, daguerotypes or pictures on glass, metal, paper, or other material, by the action of light, shall be regarded as 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 ailment, 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, conds or other confections, 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 thirty-first 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 three times upon 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 registered or not, in which they may have labor engaged and from every investment of money and 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 rent 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; 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 freights on goods shipped by the person running the vessel, the hire of the boat or 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, 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 merchandise 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 material 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 foreign-born 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 occupation the profits of which are taxed as income under this act. All of 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 over three thousand dollars, and less than five thousand dollars, a tax of ten per cent shall be paid; on all incomes of 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 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 state 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 land 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 sum 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 products 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 vicinage, 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 true and real amount of his taxable income and profits, then the tax payer, in addition to the income 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, and the assessor shall be entitled to one fifth of said additional ten per centum over and above all other fees and allowances: And provided further, That the assessor may administer oaths to referees, the tax payer, and any witness before the referees, in regard to said estimate, and any deduction claimed, or any fact in reference thereto, in such form as the Secretary of the Treasury may prescribe.

10. On all profits made by any person, partnership or corporation during the year eighteen hundred and sixty-two, by the purchase within the Confederate States and sale, during the said year, of any flour, corn, bran, pork, oats, hay, rice, salt, iron, or the manufactures of iron, sugar, molasses made of cane, butter, woolen cloths, shoes, boots, blankets and cotton cloths, a tax of ten per centum shall be levied and collected, to be paid on the first day of July next: Provided, That the tax imposed by this section shall not apply to purchases and sales made in the due course of the regular retail business, and shall not continue beyond the present year.

11. Each farmer and planter in the Confederate States, after reserving for his own use fifty bushels of sweet potatoes and fifty bushels of Irish potatoes, one hundred bushels of the corn, or fifty bushels of the wheat produced in the present year, shall pay and deliver to the Confederate Government, of the products of the present year, one-tenth of the wheat, corn, oats, rye, buckwheat or rice, sweet and fodder; also, one-tenth of the cured hay and fodder; also, one-tenth of the sugar, molasses made of cane, cotton, wool and tobacco; the cotton ginned and packed in some secure manner, and tobacco stripped and packed in boxes, to be delivered by him on or before the first day of March in the next year. Each farmer or planter, after reserving twenty bushels of peas or beans, but not more than twenty bushels of both, for his own use, shall deliver to the Confederate Government, for its use, one-tenth 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 title 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 hereinafter 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 authorized to proceed to collect the same by issuing a warrant of distress from his office, under his signature, 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 authorized to administer oaths to the tax payer 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

tenant to the government as and for the tax of the lessor on said rent, and the receipt of the government officer shall release the lessor from all obligation to include said rent in 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 grazer shall exhibit to the assessor, on or about the 1st of March, eighteen hundred and sixty-four, as aforesaid, 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 quartermaster hereinbefore mentioned by the assessor, the said farmer, planter or grazer shall deliver an equivalent of one tenth of the same in cured bacon, at the rate of sixty pounds of bacon to the one hundred weight of pork. The assessor, on the first of November next, and each year thereafter, an estimate shall be made, as hereinafter 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 paid on or before the first day of January next ensuing. If the grazer, or planter, or farmer shall have sold beaver 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 money actually paid for the purchase of such beaver, if 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 beaver sold during the preceding twelve months shall be estimated and taxed in the same manner.

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 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 setting his account, and a copy of this receipt shall be furnished by the chief collector to the auditor setting the post quartermaster's account as a charge against him. The post quartermaster receiving the estimate, shall collect from the tax payer the 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 distributing agents as evidenced by their receipts. The said post quartermaster shall also state the accounts of the quartermaster receiving from him the articles delivered in payment of taxes in kind at his depot, and make a monthly report of the same to such officer as the Secretary of War may designate: Provided, That in case the post quartermaster shall be unable to collect the tax in kind specified in the estimate delivered to him as aforesaid, he shall deliver to the district tax collector said estimate as a basis for the distress warrant authorized to be issued, and take a receipt therefor, and forward 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 given to him therefor by the district tax collector shall specify said partial payment. When the articles thus collected through the payment of taxes in kind have been received at the depot as aforesaid, they shall be distributed to the agents of the Secretary of the Treasury, if they consist 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 forage 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 notify the Secretary of the Treasury that it would 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, accompanied by the estimates, statements or bills aforesaid, delivered by assessor to the district collector as aforesaid.

15. That every person who, as trustee, guardian, tutor, curator or committee, executor or administrator, or as agent, attorney in fact, or factor, of any person or persons, whether residing in the Confederate States or not, and every receiver, treasurer, clerk, register or other officer of any court, and the undersigned, shall be required to do in order to the assessment of the money, property, products and income under their control and the payment of taxes thereon, and shall be held accountable 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, asylums, charities, 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 therewith.

18. This act shall be in force for two years after the expiration of the present year, and the taxes therein 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 unless this act shall be sooner repealed: Provided the tax on raw wool, flour, wool, cotton, tobacco, and other agricultural products of the growth of any year preceding the year 1863, imposed in this act, shall be levied and collected as if the year 1863 were the present year.

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