

# PUBLIC LAWS.

ENACTED FEB' 18, 1864.

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

Sec. 1. The Congress of the Confederate States of America do enact, That in addition to the taxes levied by the act "to lay taxes for the common defence and support of the Government of the Confederate States," approved 24th of April 1863, there shall be levied, from the passage of this act, on the subjects of taxation hereafter mentioned, and collected from every person, partnership, association or corporation, liable there-to, taxes as follows, to-wit:

I. Upon the value of property, real, personal and mixed, of every kind and description, not hereinafter exempted or taxed at a different rate, 5 per cent: Provided, That from this tax on the value of property employed in agriculture shall be deducted the value of the tax in kind delivered therefrom, as assessed under the law imposing it, and delivered to the Government: Provided, That no credit shall be allowed beyond 5 per cent.

II. On the value of gold and silver wares and plate, jewels, jewelry and watches, 10 per cent.

III. The value of property taxed under this section shall be assessed on the basis of the market value of the same, or similar property in the neighborhood where assessed, in the year 1860, except in cases where land, slaves, cotton or tobacco have been purchased since the 1st day of January 1862, in which case the said land, slaves, cotton and tobacco so purchased, shall be assessed at the price actually paid for the same by the owner.

Sec. 2. On the value of all shares or interests held in any bank, banking company or association, canal, navigation, importing, exporting, insurance, manufacturing, telegraph, express, railroad, and dry-dock companies, and all other joint stock companies of every kind, whether incorporated or not, 5 per cent.

The value of property taxed under this section shall be assessed upon the basis of the market value of such property in the neighborhood where assessed, in such currency as may be in general use there, in the purchase and sale of such property, at the time of assessment.

Sec. 3. Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, whether held by the banks or other corporations or individuals, 5 per cent; and upon all moneys held abroad, or upon the amount of all bills of exchange, drawn thereon for foreign countries, a tax of 5 per cent; such tax upon money abroad to be assessed and collected according to the value thereof at the place where the tax is paid.

II. Upon the amount of all solvent credits, and of all bank bills and all other papers issued as currency, exclusive of non-interest bearing Confederate treasury notes, and not employed in a registered business, the income derived from which is taxed, 5 per cent.

Sec. 4. Upon profits made in trade and business, as follows:

I. On all profits made by buying and selling spirits, liquors, flour, wheat, corn, rice, sugar, molasses or sirup, salt, bacon, pork, hogs, beef or beef cattle, sheep, oats, hay, fodder, raw hides, leather, horses, mules, boots, shoes, cotton yarns, wool, woolens, cotton or mixed cloths, hats, wagons, harness, coal, iron, steel or nails, at any time between the 1st of January 1863, and the 1st of January 1865, 10 per cent, in addition to the tax on such profits as income under the "act to lay taxes for the common defence, and carry on the Government of the Confederate States," approved April 24, 1863.

II. On all profits made by buying and selling money, gold, silver, foreign exchange, stocks, notes, debts, credits, or obligations of any kind, and any merchandise, property or effects of any kind, not enumerated in the preceding paragraph, between the times named therein, 10 per cent., in addition to the tax on such profits as income, under the act aforesaid.

III. On the amount of profits exceeding 25 per cent., made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, 25 per cent on such excess.

Sec. 5. The following exemptions from taxation under this act shall be allowed, to-wit:

I. Property of each head of a family to the value of \$500; and for each minor child of the family to the further value of \$100; and for each one actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further value of \$500.

II. Property of the widow of any officer, soldier, sailor or marine, who may have died or been killed in the military or naval service, or where there is no widow, then of the family, being minor children, to the value of \$1000.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, or of such as have been disabled in such service, to the value of \$1000; provided, that the above exemptions shall not apply to any person, whose property, exclusive of household furniture, shall be assessed at a value exceeding \$1000.

IV. That where property has been injured or destroyed by the enemy, or the owner thereof has been temporarily deprived of the use or occupancy thereof, or of the means of cultivating the same, by reason of the presence or the proximity of the enemy, the assessment on such property may be reduced, in proportion to the damage sustained by the owner, or the tax assessed by the district collector, on satisfactory evidence submitted to him by the owner or assessor.

Sec. 6. That the taxes on property laid for the year 1864, shall be assessed as on the day of the passage of this act, and be next, or as soon after as practicable, allowing an extension of 90 days West of the Mississippi river.

incomes or profits for the year 1863, levied by this act, shall be assessed and collected forthwith; and the taxes on incomes or profits for the year 1864, shall be assessed and collected according to the provisions of the tax and assessment acts of 1863.

Sec. 7. So much of the tax act of the 24th day of April 1863, as levies a tax on incomes derived from property or effects on the amount or value of which a tax is levied by this act, and also the 1st section of said act, are suspended for the year 1864, and no estimated rent, hire or interest on property or credits herein taxed ad valorem, shall be assessed or taxed as incomes under the tax act of 1863.

Sec. 8. That the tax imposed by this act on bonds of the Confederate States heretofore issued, shall in no case exceed the interest on the same, and such bonds, when held by or for minors or lunatics, shall be exempt from the tax in all cases where the interest on the same shall not exceed \$1000.

An Act to suspend the privilege of the Writ of Habeas Corpus in certain cases.

Whereas, the Constitution of the Confederate States of America provides in Article I, Section 9, Paragraph 2, that "the privilege of the writ of habeas corpus shall not be suspended unless when in case of rebellion or invasion, the public safety may require it;" and whereas, the power of suspending the privilege of said writ as recognized in said Article I, is vested solely in the Congress, which is the exclusive judge of the necessity of such suspension; and whereas, in the opinion of the Congress, the public safety requires the suspension of said writ in the existing case of the invasion of these States by the armies of the United States; and whereas, the President has asked for the suspension of the writ of habeas corpus, and informed Congress of conditions of public danger which render the suspension of the writ a measure proper for the public defence against invasion and insurrection; now, therefore,

The Congress of the Confederate States of America do enact, That during the present invasion of the Confederate States, the privilege of the writ of habeas corpus be, and the same is hereby, suspended; but such suspension shall apply only to the cases of persons arrested or detained by order of the President, Secretary of War, or the General Officer commanding the Trans-Mississippi Military Department, by the authority and under the control of the President. It is hereby declared that the purpose of Congress in the passage of this act is to provide more effectually for the public safety by suspending the writ of habeas corpus in the following cases and no other:

I. Of treason, or treasonable efforts or combinations to subvert the government of the Confederate States.

II. Of conspiracies to overthrow the government, or conspiracies to resist the lawful authority of the Confederate States.

III. Of combining to assist the enemy, or of communicating intelligence to the enemy, or giving him aid and comfort.

IV. Of conspiracies, preparations and attempts to incite to insurrection.

V. Of desertions or encouraging desertions, of harboring deserters, and of attempts to avoid military service: Provided, That in case of palpable wrong and oppression by any subordinate officer upon any party who does not legally owe military service, his superior officer shall grant prompt relief to the oppressed party, and the subordinate shall be dismissed from office.

VI. Of spies and other emissaries of the enemy.

VII. Of holding correspondence or intercourse with the enemy, without necessity, and without the permission of the Confederate States.

VIII. Of unlawful trading with the enemy, and other offences against the laws of the Confederate States, enacted to promote their success in the war.

IX. Of conspiracies, or attempts to liberate prisoners of war held by the Confederate States.

X. Of conspiracies, or attempts or preparations to aid the enemy.

XI. Of persons advising or inciting others to abandon the Confederate cause, or to resist the Confederate States, or to adhere to the enemy.

XII. Of unlawfully burning, destroying or injuring, or attempting to burn, destroy or injure any bridge or railroad, or telegraphic line of communication, or property, with the intent of aiding the enemy.

XIII. Of treasonable designs to impair the military power of the Government by destroying, or attempting to destroy, vessels or arms, or munitions of war, or arsenals, foundries, workshops, or other property of the Confederate States.

Sec. 2. The President shall cause proper officers to investigate the cases of all persons so arrested, or detained, in order that they may be discharged if improperly detained, unless they can be speedily tried in the due course of law.

Sec. 3. That during the suspension aforesaid, no military or other officer shall be compelled, in answer to any writ of habeas corpus, to appear in person, or to return the body of any person or persons detained by him, by the authority of the President, Secretary of War, or the General Officer commanding the Trans-Mississippi department; but upon the certificate, under oath, of the officer having charge of any one so detained, that such person is detained by him as a prisoner for any of the causes hereinbefore specified, under the authority aforesaid, further proceedings under the writ of habeas corpus shall immediately cease and remain suspended so long as this act shall continue in force.

Sec. 4. This act shall continue in force for ninety days after the next meeting of Congress, and no longer.

An Act to Amend, Tax and Limit the Currency.

Sec. 1. The Congress of the Confederate States of America do enact, That the holders of all Treasury notes above the denomination of \$5, not bearing interest, shall be allowed until the 1st day of April 1864, east of the Mississippi, to find the same, and until the periods and at the places stated, the holders of all such Treasury notes shall be allowed to find the same in registered bonds, payable 20 years after their date, bearing interest at the rate of 4 per cent. per annum, payable on the 1st of January and July of each year.

authorized to issue the bonds required for the funding provided for in the preceding section, and until the bonds can be prepared he may issue certificates to answer the purpose. Such bonds and certificates shall be receivable without interest in the payment of all Government dues payable in the year 1864, except export and import duties.

Sec. 3. That all Treasury notes of the denomination of \$100, not bearing interest, which shall not be presented for funding under the provisions of the 1st section of this act, shall, from and after the 1st day of April 1864, east of the Mississippi river, and the 1st day of July 1864, west of the Mississippi, cease to be receivable in payment of public dues, and said notes, if not so presented at that time, shall, in addition to the tax of 33 1/3 cents imposed in the 4th section of this act, be subjected to a tax of 10 per cent. per month until so presented; which taxes shall attach to said notes wherever circulated, and shall be deducted from the face of said notes, whenever presented for payment or for funding, and said notes shall not be exchangeable for the new issue of Treasury notes provided for in this act.

Sec. 4. That on all said Treasury notes not funded or used in payment of taxes at the dates and places prescribed in the 1st section of this act, there shall be levied at said dates and places a tax of 23 1/3 cents for every dollar promised on the face of said notes; said tax shall attach to said notes wherever circulated, and shall be collected by deducting the same at the treasury, its depositories and by tax collectors, and by all Government officers receiving the same whenever presented for payment or for funding, or in payment of Government dues, or for postage, or in exchange for new notes as hereinafter provided, and said Treasury notes shall be fundable in bonds as provided in the 1st section of this act, until the 1st day of January 1865, at the rate of 4 1/2 per cent. on the dollar; and after that time, until the 1st of April and the 1st of July, 1864, west of the Mississippi river, and the 1st of January 1865, to substitute and exchange new Treasury notes for the same at the rate of 60 1/2 cents on the dollar: Provided, That notes of the denomination of \$100 shall not be entitled to the privilege of said exchange: Provided further, that the right to fund any of said Treasury notes, after the 1st day of January 1865, is hereby taken away: And provided further, That upon all such Treasury notes which may remain outstanding on the 1st day of January 1865, and which may not be exchanged for new Treasury notes, as herein provided, a tax of 100 per cent. is hereby imposed.

Sec. 5. That after the first day of April next, all authority heretofore given to the Secretary of the Treasury to issue Treasury notes shall be, and is hereby, revoked: Provided, the Secretary of the Treasury may, after that time, issue new Treasury notes, in such form as he may prescribe, payable two years after the ratification of a treaty of peace with the United States, said new issues to be receivable in payment of all public dues, except export and import duties, to be issued in exchange for old notes at the rate of 2 dollars of the new for 3 of the old issues, whether said old notes be surrendered for exchange by the holders thereof, or be received into the Treasury under the provisions of this act; and the holders of the new notes or of the old notes, except those of the denomination of \$100, after they are reduced to 60 1/2 cents on the dollar by the tax aforesaid, may convert the same into old certificates bearing interest at the rate of 4 per cent. per annum, and payable two years after a ratification of a treaty of peace with the United States, unless sooner converted into new notes.

Sec. 6. That to pay the expenses of the Government not otherwise provided for, the Secretary of the Treasury is hereby authorized to issue 6 per cent. bonds to an amount not exceeding five hundred millions of dollars, the principal and interest whereof shall be free from taxation, and for the payment of interest thereon the entire net receipts of any export duty hereafter laid on the value of any cotton, tobacco, and naval stores, which shall be exported from the Confederate States, and the net proceeds of the import duties now laid, or so much thereof as may be necessary to pay annually the interest, are hereby specially pledged: Provided, that the duties now laid on imports are hereby pledged and shall hereafter be paid in specie, or in sterling exchange, or in coupons of said bonds.

Sec. 7. That the Secretary of the Treasury is hereby authorized, from time to time, as the wants of the Treasury may require it, to sell or hypothecate for Treasury notes said bonds, or any part thereof, upon the best terms he can, so as to meet appropriations by Congress, and at the same time reduce and restrict the amount of the circulation in Treasury notes within reasonable and safe limits.

Sec. 8. The bonds authorized by the 6th section of this act may be either registered or coupon bonds, as the parties taking them may elect; and they may be exchanged for each other under such regulations as the Secretary of the Treasury may prescribe. They shall be for \$100, and shall together with the coupons thereto attached, be in such form and of such authentication as the Secretary of the Treasury may prescribe; the interest shall be payable half yearly on the first of Jan'y and July in each year; the principal shall be payable not less than 30 years from their date.

Sec. 9. All call certificates shall be fundable, and shall be taxed in all respects as is provided for the Treasury notes into which they are convertible. If converted before the time fixed for exchanging the Treasury notes, such certificates shall bear six per cent interest upon only 60 1/2 cents for every dollar promised upon their face, and shall be redeemable in new Treasury notes at that rate; but after the passage of this act no call certificates shall be issued until after the first day of April, 1864.

Sec. 10. That if any bank or deposit shall give its depositors the bonds authorized by the first section of this act, in exchange for their deposits and specifying the same on the bonds by some distinctive mark or token, to be agreed upon with the Secretary of the Treasury, then the said depositor shall be entitled to receive the amount of said bonds in Treasury notes, bearing no interest and outstanding at the passage of this act: Provided, the said bonds are presented before the privilege of funding said notes at par shall cease as herein prescribed.

Sec. 11. That all Treasury notes heretofore issued of the denomination of \$5 shall continue to be receivable in payment of public dues, as provided by law, and fundable at par under the provisions of this act, until the first of July, 1864, east, and until the first of October 1864, west of the Mississippi river, but after that time they shall be subject to a tax of 33 1/3 per cent. on every dollar promised on the face thereof, said tax to attach to said notes wherever circulated, and said notes to be fundable and exchangeable for new Treasury notes, as herein provided, subject to the deduction of said tax.

Sec. 12. That any State holding Treasury notes received before the times herein fixed for taxing said notes shall be allowed till the first day of January 1865, to fund the same in 6 per cent. bonds of the Confederate States, payable 20 years after date, and the interest payable semi-annually. But all Treasury notes received by any State after the time fixed for taxing the same as aforesaid, shall be held to have been received diminished by the amount of said tax. The discrimination between the notes subject to the tax

and those not so subject, shall be—

Sec. 13. That Treasury notes heretofore issued bearing interest at the rate of 7 1/2 per cent. on the \$100 per annum, shall no longer be received in payment of public dues, but shall be deemed and considered bonds of the Confederate States, payable two years after the ratification of a treaty of peace with the United States, bearing the rate of interest specified on their face, payable 1st of January of each and every year.

Sec. 14. That the Secretary of the Treasury be, and he is hereby, authorized, in case the exigencies of the Government should require it, to pay the demand of any public creditor whose debt may be contracted after the passage of this act, willing to receive the same in a certificate of indebtedness, to be issued by said Secretary in such form as he may deem proper, payable two years after a ratification of a treaty of peace with the United States, bearing interest at the rate of six per cent. per annum, payable semi-annually, and transferable only by special endorsement, under regulations to be prescribed by the Secretary of the Treasury, and said certificates shall be exempt from taxation in principal and interest.

Sec. 15. The Secretary of the Treasury is authorized to increase the number of depositories so as to meet the requirements of this act, and with that view to employ such of the banks of the several States as he may deem expedient.

Sec. 16. The Secretary of the Treasury shall forthwith advertise this act in such newspapers published in the several States, and by such other means as shall secure immediate publicity; and the Secretary of War and the Secretary of the Navy shall each cause it to be published in general order for the information of the army and navy.

Sec. 17. The 42d section of the act for the assessment and collection of taxes, approved May 1st 1863, is hereby repealed.

Sec. 18. The Secretary of the Treasury is hereby authorized and required, upon the application of the holder of any call certificate, which, by the first section of the act to provide for the funding and further issue of Treasury notes, approved March 23d 1863, was required to be thereafter deemed to be a bond, to issue to such holder a bond therefor upon the terms provided by said act.

## CALENDAR FOR 1864.

	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
JANUARY.....	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
FEBRUARY.....	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
MARCH.....	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
APRIL.....	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
MAY.....	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
JUNE.....	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
JULY.....	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
AUGUST.....	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
SEPTEMBER.....	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
OCTOBER.....	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
NOVEMBER.....	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
DECEMBER.....	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28

Post Office, Fayetteville, N. C., }  
Schedule of the Arrival and Departure of the Mails at this Office.

RALEIGH via AVERAHOBO, &c.  
Arrives daily, except Sunday, at 4 P. M.  
Departs Sunday at 6 P. M.  
RALEIGH via SUMMERVILLE.  
Arrives Tuesday and Friday at 6 A. M.  
Departs Wednesday and Sunday at 9 P. M.  
WARSAW via CLINTON.  
Arrives daily at 12 noon.  
Departs daily at 1 P. M.  
CANTHAGE.  
Arrives Tuesday, Thursday and Saturday at 7 P. M.  
Departs Monday, Wednesday and Friday at 1 P. M.  
CHERAW, S. C.  
Arrives Tuesday, Thursday and Saturday at 6 P. M.  
Departs Sunday, Tuesday and Thursday at 1 P. M.  
FAIR BLUFF via LUMBERTON.  
Arrives Tuesday, Thursday and Saturday at 6 A. M.  
Departs Sunday, Tuesday and Thursday at 1 P. M.  
ROBESON'S via ELIZABETHTOWN.  
Departs Monday, Wednesday and Friday at 6 A. M.  
Arrives Tuesday, Thursday and Saturday at 2 P. M.  
ELIZABETHTOWN via TREBINTH.  
Arrives Monday at 6 P. M.  
Departs same day (Monday) at 6 P. M.  
MAGNOLIA via CYPRESS CREEK.  
Arrives Tuesday at 2 P. M.  
Departs same day (Tuesday) at 2 P. M.  
SWIFT ISLAND via MONTROSE, COVINGTON and POWELLTON.  
Arrives Tuesday at 6 P. M.  
Departs Wednesday at 11 A. M.  
SWIFT ISLAND via TROT.  
Arrives Tuesday at 6 P. M.  
Departs Wednesday at 11 A. M.  
All mails leaving before 7 A. M. are closed the evening before at 9 P. M. All letters to be sent from this office, other than by mail, must be paid for as if sent by mail. All drop letters should be pre-paid by 2 cent stamps.  
The office will be open on Sunday from 8 1/2 to 9 1/2 A. M., and from 4 1/2 to 5 P. M.  
J. G. COOK, P. M.

## 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.

Sec. 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 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.

Sec. 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.

Sec. 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.

Sec. 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 more than three gallons at one time, to some 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