The Confederate Tax Law.

salt, wines and spiritous liquors, tobacco manufactured or unmanufactured, cotton, wool, flour, sugar, molasses, syrup, rice and other agricultural products, held or owned on the first day of July next, and not necessary for family consumption for the unexpired portion of the year 1863, and of the growth or production of any year preceding the year 1863, a tax of 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 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 Treasure notes, and the said tax shall be assessed on the first day of July next, o 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.

engage in any business named in the fifth section of this act, shall, within sixty days of beginning business, and on the first day of January in each year thereafter, register with the district collector, in such form as and manner in which the same is to be con- under this Act. ducted; and of all other facts going to asfor the amount of tax then paid.

of conducting a registered business, there as a hotel, inn or tavern under this act." additional tax, but there shall be a new

ending on the thirty first of December, under this act. eighteen hundred and sixty three, and for each and every year thereafter, viz:

I. Bankers shall pay five hundred dollars. count of producers or manufacturers.

II. Auctioneers shall pay fifty dollars under this act. and two and a half per centum on the gross whose occupation it is to offer property for sale to the highest or best bidder at public! outery. The tax upon the auctioneers shall in the business, without regard to the place

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 amount of all sales made.

V. Retail dealers shall pay fifty dollars sell groceries or any goods, wares, mer- er under this act. chandize or other things of foreign or do-

however, That any mechanic, who shall sell Sac. 1. That there shall be levied and only the products of the labor of himself collected upon the value of all naval stores, and his own family, shall be exempt from

this tax.
VI. Wholesale dealers shall pay two hun dred 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 merchandize, of foreign or domestic production, by one or more origi nal package or piece at one time to the same purchaser, not including wines, spiritous or malt liquors, shall be deemed as wholesale dealer under this act; but, having the interest has not been paid, held or owned 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 merchandize, 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 ollars, and also twenty per contum on the gross amount of all sales made. Every peron or co-partnership, who distils or manufactures spiritous liquors for sale, shall be 2. Every person engaged or intending to deemed a distiller under this act: Provided, however, That distillers of fruit, for ninety days or less, shall pay sixty dollars, and also after the passage of this act, or at the time fifty cents per gallon on the first ten gallons, and two dollars per gallon on all spirits disilled beyond that quantity.

IX. Brewers shall pay one hundred dolthe commissioner of taxes shall prescribe, lars, and two and a half per centum on the a true account of the name and residence of gross amount of all sales made. Every pereach person, firm, or corporation engaged son who manufactures fermented liquors of prescriptions of physicians, and sold, shall or interested in the business, with a state- any name or description for sale from malt, ment of the time for which, and the place wholly or in part, shall be deemed a brewer

certain the amount of tax upon such busi- ses shall be classified and rated according person or persons who make for sale photoness for the past or the future, according to to the yearly rental, or if not rented, according to graphs, ambrotypes, daguerreotypes or picthe provisions of this act. At the time of ing to the estimated value of the yearly rent- tures on glass, metal, paper, or other matesuch registry, there shall be paid to the col- al of the house or property occupied or in- rial, by the action of light, shall be regarded lector the specific tax for the year, ending tended to be occupied as a hotel, inn, tav- a photographer under this act. on the next thirty-first of December, and ern or eating house, as follows, to-wit: In | XXIII. Lawvers actually engaged 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, terial other than machinery purchased for reserving twenty bushels of peas or beans, thing the post quartermaster's account as a charge 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 tribunal of the such registry a copy thereof, with a receipt be \$5,000, and less than \$10,000, they shall Confederate States, or of any State, or give ness; and in case of mutual insurance erate Government, for its use, one tenth of constitute the second class, and pay an an- advice in relation to causes or matters pend-8. Any person failing to make the regis- nual sum of \$300; and in cases where said ing therein, shall be deemed to be a lawyer 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. meding section, shall, in addition to all other they shall constitute the third class, and pay XXIV. Physicians, surgeons and dentists maxes upon his business imposed by this an annual sum of \$200; in cases where said actually engaged in practice shall pay fifty eigners be subject to a tax from any other in- case of disagreement between him and the act, pay double the amount of the specific rent shall be \$1,000, and less than \$2,500, dollars. Every person whose business it is, come than that derived from property own- tax payer, shall proceed to estimate the same tax on such business, and a like sum for they shall constitute the fourth class, and for fee or reward, to prescribe remedies or ed, or occupations or employments pursued in the following manner: The assessor and pay-an annual sum of \$100; and in cases perform surgical operations for the cure of by them within the Confederate States, and the tax payer shall each select a disinterest-4. Except where herein otherwise pro- where said rent shall be less than \$1,000, any bodily disease or ailing, shall be deem- in estimating income there shall be included freeholder from the vicinage, who may vided, there shall be a separate registry they shall constitute the fifth class, and pay ed a physician, surgeon or dentist within ed the value of the estimated annual rental call in a third in case of a difference of o- kind at his depot, and make a mouthly report of the and tax for each business mentioned in the an annual sum of \$30. Every place where the meaning of this act, as the case may be; of all dwellings, houses, buildings or build-pinion, to settle the matter in dispute; or if same to such officer as the Secretary of War may Afth section of this act, and for each place food and lodgings, or lodgings only, are pro- and the provisions of paragraph number ing lots in cities, towns, or villages, occupi- the tax payer neglect or refuse to select designate: Provided, That in case the post quarof conducting the same, but no tax shall be vided for and furnished travellers, sojourn- twenty one shall not extend to physicians ed by the owners, or owned and not occupi- one such freeholder, the said assessor shall required for the mere storage of goods at a ers or boarders, in view of payment therefor, who keep on hand medicines solely for the estimated select two, who shall proceed to assess the specified in the estimated of the estimated select two, who shall proceed to assess the specified in the estimated of the estimated select two, who shall proceed to assess the specified in the estimated select two, who shall proceed to assess the specified in the estimated select two, who shall proceed to assess the specified in the estimated select two.

registry in the name of the person author- lars. Any person whose business it is to XXV. Confectioners shall pay fifty dol-

XIII. Commercial brokers or commission this Act. Every person shall be deemed a banker sales made. Any person or firm, except aforesaid, shall be required, on the first day dollars, a tax of twelve and a half per cent. as a tithe in kind, in such form and ordinawithin the meaning of this act who keeps a one registered as a wholesale dealer or of July, eighteen hundred and sixty-three. place of business where credits are opened banker whose business it is, as the agent of to make a list or return to the assessor of ten thousand dollars, a tax of fifteen per in the section in which they are to be delivin favor of any person, firm, or corporation, others, to purchase or sell goods, or seek the district of the gross amount of such sales cent. shall be paid. All joint stock compa-ered, and the cotton in such manner as hereby the deposit or collection of money or orders therefor in original or unbroken as aforesaid, to wit: From the passage of nies and corporations shall reserve one-tenth inbefore provided, within two months from be paid into the Treasury of the Confederate ourrency, and by whom the same or any packages, or produce consigned by others this Act to the thirtieth day of June, eighteen of the annual earnings, set apart for divi- the time they have been estimated as afore- States. Should, however, the Secretary of War part thereof shall be paid out or remitted than the producers, to manage business hundred and sixty-three, inclusive, and at dead and reserved fund, to be paid to the said, at some depot not more than S miles notify the Secretary of the Treasury that it would mpon the draft, check or order of such credi- matters for the owners of vessels, or for the the end of every three months, or within ten collector of the Confederate tax, and the from the place of production, and if not detor; but not to include any bank legally an- shippers or consigners of goods, or whose days thereafter, after the said first day of dividend then paid to the stockholder shall livered by that time, in such order, he ticles taxed in kind, or any of them, to be received thorized to issue notes as circulation, wor business it is to purchase, rent, hire or sell July, eighteen hundred and sixty-three, not be estimated as a part of his income for shall be liable to pay fifty per cent. more in certain districts or localities, then the Secretaagents for the sale of merchandize for ac- real estate or negroes, shall be deemed a make a list or return to the assessor of the purposes of this act. All persons shall than the estimated value of the portion a-

bacconists.

lars and five per cent. on all receipts, which the amount of the tax. be deemed a tax upon the personal privi- tax shall be paid by the owner of the build- Sec. 7. That upon the salaries of all sallege; to be paid by each individual engaged ing. Every edifice used for the purpose of aried persons serving in any capacity whatat which the same is conducted. No tax ances, and not including halls rented or military or naval service, there shall be shall be required upon auction sales made used occasionally for concerts or theatrical levied and collected a tax of one per centum for dealers in a business registered and taxrepresentations, shall be regarded as a theon the gross amount of such salary, when said sum so set apart shall be paid as a tax longing to him, or so much thereof as may said, delivered by assessor to the district collector ed, and at their places of business, or upon atre under this act. Each circus shall pay not exceeding fifteen hundred dollars, and to the collector aforesaid, and in case said be necessary for the purpose of paying the as atoresaid. official sales at auction, made by judicial or one hundred dollars, and a tax of ten dol- two per centum upon all excess over that executive officers, or by personal representation, which tax shall be amount, to be levied and collected at the than twenty per cent. on their capital stock said and costs; and said sale shall be made III. Wholesale dealers in liquors of any ing, tent or space, or area, where feats of and every description, including distilled horsemanship or acrobatic sports are extended in this Act: and paid as aforesaid. The tax levied in this Act: and paid as aforesaid. The tax levied in this section shall be imposed by the laws of the several States tor, of any person or persons, whether residing in this section shall be imposed by the Confederate States or not, and every receiver spirits, fermented liquors, and wines of all hibited shall be regarded as a circus under virtue of this Act on the salary of any perkinds, shall pay two hundred dollars, and this act. Jugglers and other persons ex- son receiving a salary not exceeding one eve per centum on the gross amount of hibiting shows shall pay fifty dollars, thousand dollars per annum, or at a like sales made. Every person, other than the Every person who performs by sleight of rate for another period of time, longer or hand shall be regarded as a juggler under shorter. this act: Provided, that no registry made SEC. 8. That the Secretary of the Treasu authorize exhibitions in any one State.

XVI. Bowling alleys and billiard rooms paid by the owner thereof. Every place or played, and open to the public, with or income and profits derived from any source by a majority of the referees shall be conclu- effect as the assessment and estimate of disof every description, shall pay one hundred without price, shall be regarded as a bowl- whatever, except salaries, during the calen- sive as to the amount of income and profits interested freeholders hereinbefore mentionder this act.

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 business or occupation it is to sell or offer let shall be regarded as a livery stable keep- of houses, lands, tenements, manufacturing

mestic production, in less quantities than a of fifty dollars, and two and a half per central piece or package at one time of coal, iron or other minerals, there shall be can obtain, and a certificate signed by a mamade: And provided further, when agriculture or the can obtain, and a certificate signed by a mamade: And provided further, when agriculture or the can obtain, and a certificate signed by a mamade: And provided further, when agriculture or the can obtain, and a certificate signed by a mamade: And provided further, when agriculture or the can obtain, and a certificate signed by a mamade: And provided further, when agriculture or the can obtain and a certificate signed by a mamade of the can obtain a certificate signed by a can obtain a certificate signed by a certi whole original piece or package at one time, tum on the gross amount of sales made. deducted from the gross amount of the an-

the gross amount of sales made. Any peron whose business it is to butcher and sell, the flesh of cattle, hogs, or sheep, shall be deemed a butcher under this act; and any

aker under this act. Any person, except persons engaged in peddling exclusively periodicals, books, newsoapers published in the Confederate States, Bibles, or 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, for eign or domestic, by one or more original pieces or packages at one time, and to the same person or persons as aforesaid, shall pay one hundred dollars, and two and half per cent. on the gross sales: and any person who peddles jewelry shall pay fifty dollars, and two and a half per centum or the gross sales. The tax upon peddlers shall be deemed a tax upon the persona 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 be regarded as an apothecary under this act. XXII. Photographers shall pay the sum

of fifty dollars, and two and a half per cen-X. "Hotels, inns, taverns and enting hou- turn on the gross amount of sales made. Any

place other than the registered place of the income or receipts from which amount purpose of making up their own prescriptannual hire of all slaves not engaged on plantering and a scenario provided. They shall ascershall be a new registry, but no addi- XI. That every place where food or re- shall be deemed a tax upon the personal are taxed as income under this act. When of the rooms or houses in which they are tional tax shall be required. Upon the freshments of any kind are provided for privilege, to be paid by each individual in the income shall be thus ascertained, all of held, when a correct computation is practideath of any person conducting a business casual visitors and sold for consumption the business, and without regard to the place those which do not exceed five hundred dol- cable by such a method; and the appraisers registered and taxed as herein required, or therein, and every boarding house in which at which the same is conducted: provided, lars per annum shall be exempt from taxa-shall then estimate, under oath, the quantity

ized by law to continue the business. purchase and sell stocks, coined money, lars and two and a haif per centum on the fifteen hundred dollars, and less than three thereof to which the government is entitled, taxes in kind have been received at the depot as 5. That upon each trade, business or oc- bank notes, or other securities, for them- gross amount of sales. Every person who thousand dollars, five per cent shall be paid and shall give a written statement of the es- aforesaid, they shall be distributed to the agents empation hereinafter named, the following selves or others, or who deals in exchanges sells at retail confectionary, sweetmeats, on the first fifteen hundred dollars, and ten timate to the said collector, and a copy of of the Secretary or the Treasury, if they coast taxes shall be levied and paid for the year relating to money, shall be deemed a broker comfits or other confects, in any building, per cent. on the excess; on all incomes of or the same to the producer. The said produshall be regarded as a confectioner under over three thousand dollars, and less than eer shall be required to deliver the wheat.

and two and a half per centum upon all taxed upon the gross amount of sales as thousand dollars, and less than ten thousand ses of cane, wool and tobacco, thus to be paid commercial broker or commission merchant district of the gross amount of such sales give in an estimate of their income and pro- foresaid, to be collected by the tax collector made as aforesaid, with the amount of tax lits derived from any other source whatever, as hereinafter prescibed: Provided, the gov-XIV. Tobacconists shall pay fifty dollars, which has accrued, or should accrue, thereamount of sales made: Provided however, and two and a half per cent. on gross amount on, which list shall have annexed thereto a That on all sales at auction of stock or secu- of sales. Any person whose business it is declaration, under oath or affirmation, in members of a firm or partnership, and also, cles of grain as require to be put in sacks Times 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 any form, shall be deemed a tobacc nist Commissioner of Taxes, that the same is true duction is to be made and the amount to be ducer of molasses the cost of the barrels concales. Every person shall be deemed an under this act. But registered wholesale and correct, and shall at the same time as auctioneer, within the meaning of this act, and retail dealers shall not be taxed as to- aforesaid, pay to the collector the amount of taxes thereupon as aforesaid, and in de-XV. Theatres shall pay five hundred dol- fault thereof shall pay a penalty in double

dramatic representations, plays or perform- ever, except upon salaries of persons in the apart as aforesaid, shall give a profit of more feri facias, and by virtue of the same to paid by the manager thereof. Every build- end of each year, in the manner prescribed paid in, one-sixth thereof shall be reserved in the manner and form and after the notice

in one State shall be held to authorize ex- ry shall cause to be assessed and ascertainhibitions in another State; and but one re- ed, on the first of January next, or as soon gistry shall be required under this act to thereafter as practicable, the income and profits derived by each person, joint stock shall pay forty dollars for each alley or bil pation, employment or business, whether termine the facts in reference to said esti- entitled, no other assessment shall be necesliard table registered, which tax shall be registered or not, in which they may have mate and deductions, and fix the amount of sary; but the estimate agreed on shall be reouilding where bowls are thrown or billiards of labor, skill, property or money, and the ing alley or billiard room respectively un- dar year preceding the first day of January next, and the said income and profits Provided, That if any person shall fail or re- estimate thus agreed on and signed as afore-

or mining establishments, fixtures and ma-XVIII. Cattle brokers shall pay the sum chinery, mills, springs of salt or oil, or veins shall be assessed from the best evidence they tem of the estimate herein required to be

XIX. Butchers and Bakers shall pay the frem houses shall be subject to a deduction that the statement or estimate of income and tenant to the government as and for the tax oum of fifty dollars, and one per centum on not exceeding five per centum for annual profits rendered by the tax payer does not of the lessor on said rent, and the receipt of

or offer for sale in open market or otherwise, manufacturing or mining business, there then the tax payer, in addition to the income kind in his statement of income, and disshall be deducted from the gross value of tax on the true amount of his income and the products of the year; first, the rent of profits ascertained and assessed by the re- to the lessor. person whose business it is to bake and sell, the establishment and fixtures, if actually ferces, shall pay ten per centum on the or offer for sale, bread, shall be deemed a rented and not owned by the person prose-XX. Peddlers shall pay fifty dollars and labor actually hired and paid for; third, the ten per centum over and above all other fees count of all the hogs he may have slaughtered wo 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 and manufactured.

gating enterprises, there shall be deducted from the gross earnings, including the value of freights on goods shipped by the person therete, in such form as the Secretary of the 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 partnership or corporation during the year allowance for the wear and tear of the same, eighteen hundred and sixty-two, by the purvessel.

purchased by him.

payer from the sale of merchandise or any year. other property, real or personal, there shall e deducted from the gross amount of sales, federate States, after reserving for his own he prime cost of the property sold, includ- use fifty bushels of sweet potatoes and fifty ng the cost of transportation, salaries of bushels of Irish potatoes, one hundred bushclerks actually paid, and the rent of buildings els of the corn, or fifty bushels of the wheat employed in the business, if hired and not produced in the present year, shall pay and

wned by himself. employment or business, there shall be de- rice, sweet and Irish potatoes, and of the ducted from the gross amount of fees, com- cured hay and fodder; also, one-tenth of the pensation, profits, earnings, or commissions, sugar, molasses made of cane, cotton, wool he salaries of clerks actually paid, and the and tobacco; the cotton ginned and packed rent of the office, or other building used in in some secure manner, and tobacco stripped the use of his business, or to be converted but not more than twenty bushels of both, against him. The post quartermaster receiving companies, the amount of losses paid the peas, beans and ground peas produced by them during the year. The income de- and gathered by him during the present rived from all other sources shall be subject year. As soon as the aforesaid crops are to no deduction whatever. Nor shall for made ready for market, the tax assessor, in five thousand dollars, a tax of ten per cent. corn, oats, rye, barley, buckwheat, rice, peas, merchants shall pay two hundred dollars. Sec. 6. And every person registered and shall be paid; on all incomes of or over five beans, cured hay and fodder, sugar, molasshall be paid; and on all incomes of or over ry marketable condition as may be usual and in doing so shall first state the gross erument shall be bound to furnish to the amount of their receipts as individuals or producer sacks for the delivery of such artistate particularly each item for which a de- for transportation, and shall allow to the prodeducted for it: Provided, That the income taining the same. The said estimate shall and profit upon which the above tax is to be conclusive evidence of the amount in mobe imposed shall not be deemed to include nev, of tax due by the producer to the govthe products of land which are taxed in kind, ernment, and the collector is hereby authoas hereinafter described. Provided further, rised to proceed to collect the same by issu-That in case the annual earnings of said ing a warrant of distress from his office, unjoint stock companies and corporations set der his signature, in the nature of a writ of than ten and less than twenty per cent. up- seize and sell any personal property on the payer. The money thus collected shall be paid on their capital stock paid in, one-eighth of premises of the tax payer, or elsewhere besum so set apart shall give a profit of more tax, and the additional fifty per cent. afore-

day of January ensuing. select one disinterested citizen of the vicincompany and corporation from every occa- call in a third, who shall investigate and de- portion thereof to which the government is been engaged and from every investment income and profits on which the tax payer duced to writing and signed by the assessor on which the tax payer shall be assessed: ed, and two copies of such assessment and and not inconsistent herewith XVII. Livery stable keepers shall pay shall be ascertained, assessed and taxed in fuse to render the statement or estimate said shall be made, and one delivered to the aforesaid, or shall fail or refuse to select a producer and the other to the collector: And referee as aforesaid, the assessor shall select provided further, that the assessor is hereby three referees, who shall fix the amount of authorised to administer oaths to the tax spiritous or malt liquors,) shall be regarded sell and deal in cattle, horses, hogs or sheep, and retail dealer under this act. Provided shall be considered a settle backer of said present year.

Approved. en said rent, except that the rent derived a majority of them shall find and certify rent in kind shall be paid in kind by the

contain more than four-fifths of the true and the government officer shall release the lessor II. If the income be derived from any real amount of his taxable income and profits, from all obligation to include said rent in amount of said income tax, and the assessor cuting the business; second, the cost of the shall be entitled to one fifth of said additional March, eighteen hundred and sixty-four, an analysis the assessor may administer oaths to referees, after the delivery of this estimate to the post quar-III. If the income be derived from navireferees, in regard to said estimate, and any deduction claimed, or any fact in reference Treasury may prescribe.

10. On all profits made by any person. not exceeding ten per centum per annum, chase within the Confederate States and sale, and also the cost of running the boat or during the said year, of any flour, corn, bathe said owners shall be taxed one per cent, to be con, pork, oats, hay, rice, salt, iron, or the paid on or before the first day of January next IV. If the income be derived by the tax manufactures of iron, sugar, molasses made ensuing. If the grazier, or planter, or farme payer from boat or ship building, there of cane, butter, woolen cloths, shoes, boots, shall have sold beeves since the passage of this act. hall be deducted from the gross receipts blankets and cotton cloths, a tax of ten per and prior to the first day of November, the gross of his occupation, including the value of the centum shall be levied and collected, to be ship when finished, if built for himself, the paid on the first day of July next: Provided, cost of the labor actually hired and paid by That the tax imposed by this section shall himself, and the prime cost of the materials, not apply to purchases and sales made in the due course of the regular retail business. V. If the income be derived by the tax and shall not continue beyond the present

11. Each farmer and planter in the Con-9. That if the assessor shall be dissatisfied by the tax collector or any deputy by him deduction claimed by said tax payer, he shall | cias, said fees to be paid as costs by the tax | payer. Provided, that in all cases where the age, as a referee, and the tax payer shall se- assessor and the tax payer agree on the aslect another, and the two thus selected shall sessment of the crops, and the value of the shall be assessed, and a certificate signed and tax payer, and have the same force and

charge the tenant from so much of his rent

12. That every farmer, planter, or grazier shall exhibit to the assessor, on or about the lat of the said farmer, planter or grazier 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. That on the first of November next, and each year thereafter, an er timate shall be made, as hereinbefore provided, of the value of all near cattle, horses, males, not used in cultivation, and asses, owned by each person in the Confederate States, and upon such value proceeds of such sales shall be estimated and taged as income, after deducing therefrom the money actually paid for the purchase of such h 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 urescribed in other cases of income tax; and on each succeeding first day of November, the beeves sold during the preceding twelve months shall be esti-mated and taxed in the same manner. 13. That the Sceretary of War shall divide the

ervice of the quartermaster's department into two branches-one, herein denominated post quarterdeliver to the Confederate Government, of masters, for the collection of the articles paid for VI. If the income be derived by the tax the products of the present year, one-tenth taxes in kind, and the other for distribution to payer from any other occupation, profession, of the wheat, corn, oats, rye, buckwheat or 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 the business, if hired and not owned by and packed in boxes, to be delivered by him vencher with the chief collector in settling his simself, the cost of labor actually paid and on or before the first day of March in the account, and a copy of this receipt shall be furnot owned by himself, and the cost of ma- next year. Each farmer or planter, after nished by the chief collector to the auditor setinto some other form in the course of his busi- for his own use, shall deliver to the Confed- the estimate, shall collect from the tax-payer the arricles which it specifies, and which he is bound to pay and deliver as a tax to the Confederate Jovernment. 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 unavoidale 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's receiving from him the articles delivered in payment of taxes in termaster shall be unable to collect the tax in kind said, he shall deliver to the district tax collector business. Upon every change in the place to \$500 from that source, shall be regarded tions for their own patients. The tax upon tations or farms, and not employed in some tain the amount of the crops either by actual said estimate as a basis for the distress warrant aulawyers, physicians, surgeons and dentists business or occupations the profits of which measurement or by computing the contents thorized 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 partie payment of said tax in kind shall be endorsed on said estimate before delivering the same to the apon the transfer of the business to another, there shall be six boarders or more shall be That the provisions of this Act shall not ap- tion. On all incomes received during the and quality of said crops, including what district tax collector as aforesaid and the receipt the business shall not be subjected to any deemed an eating house under this act.

sadditional tax, but there shall be a new XII. Brokers shall pay two hundred dollars, and not expected as altered and the receipt as altered and the recei ceeding fifteen hundred dollare, 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 over gathered or not, and the value of the portion articles thus collected through the payment of for torage 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 impracticable for him to collect or use the arry of the Treasury shall proceed to collect in said districts or localities the money value of said artieles 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 state ments 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 to the chief tax collector of the State, accom-

15. That every person who, as trustee, guardian, tutor, curator or committee, executor or adthe said warrant of distress may be executed in chancery, clerk, register or other officer of any court, shall be answerable for the doing of al with the statement or estimate of income appointed for that purpose, and the deputy such acts, matters and things as shall be required and profit derived from any source what- executing the warrant shall be entitled to the to be done in order to the assessment of the monever, other than products in kind, which the same fees as are allowed in the respective ey, property, products and income under their tax payer is required to render, or with any States to sheriffs executing writs of herifa- control and the payment of taxes thereon, and shall be indemnified against all and every person for all payments on account of the taxes herein specified, and shall be responsible for all taxes due from the estates, income money, or property

in their possession or under their control 16. The income and moneys of hospitals, asys lums, churches, schools and colleges shall be exempt from taxation under the provisions of this

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,

18. This act shall be in force for two years after the expiration of the present year, and the taxes herein imposed for the present year shall be levied and collected for each year thereafter in the manner and form herein prescribed, and for the said time of two years unless this act shall be sooner repealed: Provided the tax on naval stores, flour, wool, cotton, tobacco, and other agricultuto the same person, (not including wines, Any person whose business it is to buy and nual rent asum sufficient for the necessary and the tax payer: And provided further, That payment be made by a tenant who is bound this act, shall be levied and collected only for the

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