

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 the first 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 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.

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.

Sec. 6. 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 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.

Sec. 7. 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.

Sec. 8. 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 for sale any such liquors or wines, in quantities less than three gallons at one time, to the same person, shall be regarded as a retail dealer in liquors.

Sec. 9. That any mechanic, who shall sell on credit the products of his labor or his own family, shall be exempt from this tax.

Sec. 10. 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 for sale, 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 as a wholesale dealer under this act; but, having been registered as a wholesale dealer, such person may also sell as a retailer.

Sec. 11. 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.

Sec. 12. Distillers shall pay two hundred dollars, and also twenty per centum on the gross amount of all sales made. Every person or 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.

Sec. 13. 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 or description for sale from malt, wholly or in part, shall be deemed a brewer under this act.

Sec. 14. 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 to travellers, sejourners 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.

Sec. 15. 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.

Sec. 16. 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 exchange relating to money, shall be deemed a broker under this act.

Sec. 17. 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 seek orders therefor in original or unbroken packages, or produce consigned by others than the producers, to arrange 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 negroes, shall be deemed a commercial broker or commission merchant under this act.

Sec. 18. Tobaccoists 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 tobaccoist under this act. But registered wholesale and retail dealers shall not be taxed as tobaccoists.

Sec. 19. Theatres shall pay five hundred dollars and five per cent, on all receipts, which tax shall be paid by the owner of the building. Every edifice 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.

Sec. 20. 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 of building where bowls are thrown or billiards played, and upon the public, with or without price, shall be regarded as a bowling alley or billiard room respectively under this act.

Sec. 21. 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.

Sec. 22. Oattle 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

from business shall be subject to a deduction not exceeding five per centum for annual repairs.

Sec. 23. 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 cost of the establishment and fixtures, if actually erected and not owned by the person prosecuting the business; second, the cost of the labor actually hired and paid for; third, the actual cost of the raw material purchased and manufactured.

Sec. 24. 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 raising the boat or vessel.

Sec. 25. If the income be derived by the taxpayer from boat or ship building, there shall be deducted from the gross receipts of his occupation, including the value of the ship when launched, 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.

Sec. 26. If the income be derived by the taxpayer 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 freight or cost of transportation, salaries of clerks actually paid, and the rent of buildings employed in the business, if hired and not owned by himself.

Sec. 27. If the income be derived by the taxpayer 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, 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 owners be entitled to a tax from any other source 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 buildings 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 in some business or occupation the profits of which are taxed as income under this act. When the income shall be thus ascertained, all of those which do not exceed five hundred dollars per annum shall be exempt from taxation. On all incomes received during the year over five hundred dollars, and not exceeding fifteen hundred dollars, a tax of five per cent shall be paid; on all incomes over fifteen hundred dollars, and less than three thousand dollars, five per cent shall be paid on the first fifteen hundred dollars, and ten per cent on the excess; on all incomes of 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 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 therefor: Provided, That the income and profits upon which the above tax is to be imposed shall not be deemed to include the profits 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 per cent and less than twenty per cent, upon their capital stock paid in, one-eighth of said sum set apart shall be paid as a tax to the collector aforesaid, and in case said sum set apart shall give a profit of more than twenty per cent, one-half thereof shall be reserved and paid as aforesaid. The tax levied in this section shall be collected on the first day of January ensuing.

Sec. 28. 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 taxpayer is required to render, or with any deduction claimed by said taxpayer, he shall select one disinterested citizen of the vicinity, as a referee, and the taxpayer 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 taxpayer: And provided further, That in any case submitted to referees, if they or a majority of them shall find and certify