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Price of the Watchman.

From and after this date, and until there is a change in the prices of provisions, paper and other articles required to carry on business, the subscription rates of this paper will be two dollars for six months, and three dollars for a year.

Advertisements, one dollar for the first, and fifty cents for each subsequent publication.
April 20th, 1863.

THE TAX LAW

OF THE CONFEDERATE STATES.

SECTION 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 eighteen hundred and sixty-three, and of the growth or production of any year preceding the year eighteen hundred and sixty-three, a tax of 8 per centum; and on all moneys, bank notes or other currency on hand, or on deposit on the 1st 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, partnership or corporation on 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 first day of October 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 1st 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 31st 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 or 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

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 \$100, and a tax of \$10 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 \$50. Every person who performs by slight 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 shall pay \$100 for each alley or billiard table registered, which tax shall be paid by the owner thereof. Every place of bowling where bowls are thrown or billiards played, 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 \$50. Any person whose occupation or business 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 \$50 and 2 1/2 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 \$50, and 1 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; any person whose business it is to bake and sell, or offer for sale, bread, shall be deemed a baker under this act.

XX. Pedlers shall pay \$50 and 2 1/2 per centum on the gross sales. Any person except persons engaged in peddling exclusively periodicals, books, newspapers published in the Confederate States, Bibles, or religious tracts, who sells, or offers to sell, at retail, goods, wares, or other commodities, travelling with his goods from place to place in the street, or thro' different parts of the country, shall be deemed a pedler under this act: Provided, That any pedler who sells, or offers to sell, dry goods, foreign or domestic, by one or more original pieces or packages at one time, and to the same person or persons as aforesaid, shall pay \$100 and 2 1/2 per centum on the gross sales; and any person who peddles jewelry shall pay \$50 and 2 1/2 per centum on the gross sales. The tax upon pedlers 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 2 1/2 per centum on the gross amount of sales made. Every person who keeps a shop 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 2 1/2 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 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 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 21 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 2 1/2 per centum on the gross amount of sales. Every person who sells at retail confectionery, sweetmeats, comfits, 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, 1863, 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 the 13th day of June, 1863, inclusive, and at the end of every three months or within ten days thereafter, after the said first day of July, 1863, make a list or return to the assessor of the district of the gross amount of such sales 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 tax thereupon as 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 the 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 \$1500, and two per cent, upon an 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 \$1000 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 been engaged, and from every investment of labor, skill, property or money, and the income and profits derived from any source whatever except salaries, during the calendar year preceding the said 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 for; 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 cent 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 foreigners be subject to 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 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 the act. When the income shall be thus ascertained, all of those which do not exceed \$500 per annum shall be exempt from taxation.

On all incomes received during the year over \$500 and not exceeding \$1000, a tax of 5 per cent shall be paid; on all incomes over \$1500, and less than \$3,000, 5 per cent shall be paid on the first \$1500, and 10 per cent on the excess; on all incomes of over \$3,000, and less than \$5,000, a tax of 10 per cent shall be paid; on all incomes of over \$5,000, and less than \$10,000, a tax of 12 1/2 per cent shall be paid; and on all incomes of over \$10,000, a tax of 15 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 funds, 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 purpose 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 incomes and profits 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 10 and less than 20 per centum 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 20 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.

Sec. 9. That if the assessor shall be dissatisfied with the statement or estimate of income and profits 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, 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 10 per centum on the amount of said income tax, and the assessor shall be entitled to one-fifth of said additional 10 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.

Sec. 10. On all profits made by any person, partnership or corporation during the year 1862, by the purchase within the Confederate States and sale, during the said year, of any flour, corn, bacon, 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 10 per cent 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.

Sec. 11. Each farmer and planter in the Confederate States, after reserving for his own use 50 bushels of sweet potatoes and 50 bushels of Irish potatoes, 100 bushels of the corn, or 50 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 Irish potatoes, and 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 shipped and packed in boxes, to be delivered by him on or before the day of March in the next year. Each farmer or planter, after reserving 20 bushels of peas or beans, but not more than 20 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 neglects 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 this 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 hereinbefore provided, within two months from the time they have been estimated as aforesaid, at some depot not more than eight 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 pro-

ducer shall give a profit of more than 20 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.

Sec. 9. That if the assessor shall be dissatisfied with the statement or estimate of income and profits 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, 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 10 per centum on the amount of said income tax, and the assessor shall be entitled to one-fifth of said additional 10 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.

Sec. 10. On all profits made by any person, partnership or corporation during the year 1862, by the purchase within the Confederate States and sale, during the said year, of any flour, corn, bacon, 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 10 per cent 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.

Sec. 11. Each farmer and planter in the Confederate States, after reserving for his own use 50 bushels of sweet potatoes and 50 bushels of Irish potatoes, 100 bushels of the corn, or 50 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 Irish potatoes, and 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 shipped and packed in boxes, to be delivered by him on or before the day of March in the next year. Each farmer or planter, after reserving 20 bushels of peas or beans, but not more than 20 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 neglects 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 this 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 hereinbefore provided, within two months from the time they have been estimated as aforesaid, at some depot not more than eight 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 pro-

ducer shall give a profit of more than 20 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.

Sec. 9. That if the assessor shall be dissatisfied with the statement or estimate of income and profits 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, 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 10 per centum on the amount of said income tax, and the assessor shall be entitled to one-fifth of said additional 10 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.

Sec. 10. On all profits made by any person, partnership or corporation during the year 1862, by the purchase within the Confederate States and sale, during the said year, of any flour, corn, bacon, 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 10 per cent 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.

Sec. 11. Each farmer and planter in the Confederate States, after reserving for his own use 50 bushels of sweet potatoes and 50 bushels of Irish potatoes, 100 bushels of the corn, or 50 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 Irish potatoes, and 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 shipped and packed in boxes, to be delivered by him on or before the day of March in the next year. Each farmer or planter, after reserving 20 bushels of peas or beans, but not more than 20 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 neglects 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 this 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 hereinbefore provided, within two months from the time they have been estimated as aforesaid, at some depot not more than eight 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 pro-

ducer shall give a profit of more than 20 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.

Sec. 9. That if the assessor shall be dissatisfied with the statement or estimate of income and profits 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, 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 10 per centum on the amount of said income tax, and the assessor shall be entitled to one-fifth of said additional 10 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.

Sec. 10. On all profits made by any person, partnership or corporation during the year 1862, by the purchase within the Confederate States and sale, during the said year, of any flour, corn, bacon, 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 10 per cent 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.

Sec. 11. Each farmer and planter in the Confederate States, after reserving for his own use 50 bushels of sweet potatoes and 50 bushels of Irish potatoes, 100 bushels of the corn, or 50 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 Irish potatoes, and 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 shipped and packed in boxes, to be delivered by him on or before the day of March in the next year. Each farmer or planter, after reserving 20 bushels of peas or beans, but not more than 20 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 neglects 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 this 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 hereinbefore provided, within two months from the time they have been estimated as aforesaid, at some depot not more than eight 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 pro-

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Sec. 11. Each farmer and planter in the Confederate States, after reserving for his own use 50 bushels of sweet potatoes and 50 bushels of Irish potatoes, 100 bushels of the corn, or 50 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 Irish potatoes, and 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 shipped and packed in boxes, to be delivered by him on or before the day of March in the next year. Each farmer or planter, after reserving 20 bushels of peas or beans, but not more than 20 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 neglects 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 this 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 hereinbefore provided, within two months from the time they have been estimated as aforesaid, at some depot