

THE REVENUE LAW—LETTER FROM THE ATTORNEY GENERAL.

Rich, July 20th, 1850. JOHN M. ROSE, Esq.—I have received your letter of the 10th inst., presenting several questions...

1. Is money used in the business commonly called note-shaving, money vested in a "series of trades" within the meaning of the act?

Answer. I incline to think it is. A note is the evidence of a right to money, and note-shaving is trading in money. Money may be vested in buying rights to money, as well as in buying rights to property.

2. Are the profits on Cabinet or other mechanic trades taxable under the same section? (Sec. 2.) Answer. They are not. The act, in the use of the term trade intends traffic—and not occupation or employment.

3. Are the profits made by a mechanic on wares of his own manufacture taxable? Or are profits made on the purchase and sale of such wares taxable? Answer. The former profits are not taxable—the latter are taxable.

4. Are the artisans of the United States arsenal taxable for their per diem, when it exceeds \$500 during the year, under section 6? Answer. I think that no one whose contract is by the day is the recipient of a salary.

5. Are the officers of the United States taxable when their salary exceeds \$500 per year? Answer. In my opinion they are not.—Of course no person who is not an inhabitant of the State is taxable on account of his income.

6. Are mechanics who receive five hundred dollars per year as their stipulated wages, taxable on account of their wages? Answer. In my judgment they are. It is true that the reward or price of their labor cannot be called "practice" or "fee"—but it may be called, and is, a salary.

7. Are the salaries of the members of the Legislature taxable? Answer. They are not. The act, in the use of the term salary, means a salary, as abundantly appears by every book of legal or literary definition within my reach.

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For the Times. WALTER GWYNN, ESQ.

The last Times gave us startling information in reference to the equivocal contract made by our Rail Road Directors with this gentleman, and which is well calculated to make the people of North Carolina "open their eyes."

And, so it appears, that instead of Major Gwynn having been secured as the Engineer, under whose daily personal supervision our Road was to be surveyed, located and constructed, it now turns out, that he is not our Engineer at all, but is the Engineer of the Richmond Canal.

It is true that by this construction of the act the same sum, to wit, the profit, is made by, apparently, a double tax: first a tax on the profit, and secondly a tax on the interest which may accrue on the profit; but this is the case with all taxed incomes, if they be vested on loan—thus the salary of a professor of a University is taxed as a salary; and if it be put out at interest, the interest also is taxed; and such is the case with the trades expressly mentioned in the act, as negro trading &c.

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CONGRESSIONAL.

Washington, July 26. SENATE. After some morning business, the compromise bill was taken up—the amendment of Mr. Rusk to the census amendment, establishing a commission, pending.

THE WENTWORTH CERTIFICATE. The Raleigh Standard publishes a certificate, dated Wentworth, July 16, 1850, over the signatures of T. B. Wheeler, Joseph S. Robinson, Jr., E. W. Hancock, J. W. Ellington and T. Ruffin, Jr., in which it is stated that Gov. Manly, in his speech in Wentworth, "declared most distinctly and unequivocally that he was in favor of abolishing the present black or federal basis and instituting a white basis in its stead."

Mr. Pratt said if the Senator imputed to him opposition to those principles, he was bound to say that he had undertaken to say what was not true. Mr. Hale said if Senators were to be expelled for maintaining that there is a King of Kings and a Lord of Lords before even whom stubborn Republicans must bow—that there was a law above human government—he must also be expelled.

Mr. Hale denied that he ever uttered such a doctrine or opinion. Mr. Pratt reverted to his original allegation, that the Senator from New York had appealed to a law higher than the Constitution, not to Divine wisdom in harmony with the Constitution.

Mr. Baldwin read and explained Mr. Seward's "higher law" speech, showing that it had been, as he thought, misconstrued. He also proposed the amendment of the Senator from New York.

Mr. Chase said it was better to act than threaten. If gentlemen chose, he wished they would move the expulsion of those who maintained the doctrine referred to and just read.

Mr. Foote said he would gratify the Senator, and make the motion. If he would put the odious principle in distinct language, that Senators were bound to resist the constitution, he would move his expulsion. Now, the principle was disavowed, and ingeniously sought to be explained away, though it was certainly understood by every one, to have been asserted here in the first speech of Mr. Seward.

Mr. Seward's amendment was rejected—yeas, Mr. Seward; nays 42. HOUSE. The Speaker announced that the first business in order was the bill reported from the committee on agriculture, to encourage agriculture by donating to each head of a family in the U. S. 160 acres of land, on condition of their residing thereon and cultivating the same; and that the gentleman from Mississippi (Mr. Brown) had the floor.

Mr. Brown rose and expressed his approbation of the bill. His judgment, he said, approved of the policy of supplying every citizen of this country with a home. Mr. B. gave notice of his intention to offer a resolution for the bill.

Mr. Stanton, of Tenn., moved the previous question on the motion to refer the bill to the Committee of the Whole; it was seconded, and the proposition was carried in the affirmative.

Mr. Morse moved to reconsider the vote, with a view to make some remarks. He denounced the measure as a monstrous system of corruption for the purpose of lending the power of this Government to make voters—they in turn to support the Government. He condemned the thing as a disgusting system of demagoguism, to which even distinguished Senators were lending themselves.

Mr. Hubbard, of Ala., advocated the policy of giving homesteads as the best mode of raising revenue to support the Government—and that is by having the lands cultivated and thus adding to the wealth of the nation—instead of being permitted to lie idle.

HOUSE.

The death of Dan P. King, of Mass., was announced in the House, by Mr. Rockwell, in eloquent and feeling terms. Mr. Winthrop and Mr. Chandler followed in short eulogiums upon the character of the deceased.

THE ADVENTURES OF A MASON. BY WASHINGTON IRVING. There was once upon a time a poor mason, or bricklayer in Grenada, who kept all the Saints' days and holidays, and Saint Mondays into the bargain, and yet, with all his devotion, he grew poorer and poorer every day, and could scarcely earn bread for his numerous family.

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HOUSE.

The offer of the mason was gladly accepted; he moved with his family into the house, and fulfilled his engagements. By late and late he restored it to its former state (the eluding was heard no more at night in the chamber of the delinquent priest, but began to be heard by day in the pocket of the living mason).

BANGS ON DISUNION. Bangs gave a dinner the other day to several of his Southern friends, who were on a visit to the "Old Bay State;" and after the cloth was removed the wine circulated freely, when a hot Southern State Rights' man and an ultra Free Soiler entered into a warm discussion.

"Hark ye, honest friend!" said the stranger, "I have observed that you are a good Christian, and one to be trusted, will you undertake a job this very night?" "With all my heart, Senator Padre, on the condition that I am paid accordingly."

"That you shall be, but you must suffer yourself to be blindfolded." To this the mason made no objection. So being hoodwinked, he was led by the priest through various rough lanes and winding passages, until they stopped before the portal of a house.

He accordingly worked all night without finishing the job. Just before daybreak, the priest put a piece of gold into his hand and having again blindfolded him, conducted him back to his dwelling.

Mr. Seward's amendment was rejected—yeas, Mr. Seward; nays 42. HOUSE. The Speaker announced that the first business in order was the bill reported from the committee on agriculture, to encourage agriculture by donating to each head of a family in the U. S. 160 acres of land, on condition of their residing thereon and cultivating the same; and that the gentleman from Mississippi (Mr. Brown) had the floor.

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Mr. Hubbard, of Ala., advocated the policy of giving homesteads as the best mode of raising revenue to support the Government—and that is by having the lands cultivated and thus adding to the wealth of the nation—instead of being permitted to lie idle.

Mr. Ewing, of Ohio, appeared and took his seat in the Senate to-day, as successor to Mr. Corwin.

A message was received from the House, announcing the death of Daniel P. King, of Massachusetts a member of the House of Representatives.

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