

this land for our destruction, the Lord had his eye upon us for good and he delivered us from all our enemies. The wicked have designed our destruction from the first organization of this church and kingdom, but our leaders have been inspired by the gift, and power of God. Who frustrated that army in their design? The Lord our God; and now the judgments that have come upon the nation in consequence of their treatment to this people, are a sore vexation to them but it is the hand dealing of the Almighty and we cannot help it. Every Elder in this church who lives his religion knows that this which is now transpiring is according to the mind and foreshadowings of the Holy Spirit, and those out of the church may know if they will. If persons will believe the Bible, the Book of Doctrines and Covenants and the Book of Mormon they can therein learn the fate of the world, for it is there pointed out in great plainness. Who can say this war that is devastating the whole nation both north and south? No human hand; it is out of the power of man, excepting by the repentance of the whole nation, for they have shed the blood of the Prophets, driven this church and people from their midst, yes, the very people that hold the keys of salvation for the world they have banished from their midst, they have turned those keys that will seal their condemnation, and for this the Lord our God has taken peace out of their midst. Will there ever be any more peace among them? No, not until the earth is drenched with the blood of the inhabitants thereof. When the spirit of the gospel leaves any people it leaves them in a worse condition than it found them, the spirit of ferocity, darkness and war will take hold of that people, and the time will come when every man that does not take his sword against his neighbor will have to go to Zion for safety.

These things sound strange in the ears of our neighbors of the nation with which we are connected, but let me tell you they are strictly true. Remember Christ's words in regard to the temple, viz., "There shall not be left here one stone upon another that shall not be thrown down."—Matthew XXIV, 2. The Lord Jesus Christ is as truthful now as he was then, and no power can stay his hand. Have we any fears of the consequences of what will transpire? No, we have not, for we know that God is at the helm.

When this kingdom commenced it was like a mustard seed, very small, but the Lord has sustained it and he will continue to control it to the end of time. Although peace is being taken from the earth yet this kingdom will thrive and prosper until every kingdom and government shall be broken to pieces, and every power shall be subject to the God of heaven.

Here are Elders who are faithful and true who have preached the gospel from Maine to Texas and from the Atlantic to California, and the warning voice has been lifted in Europe and in the Islands of the Sea, and thousands have embraced it and been made to rejoice in the truth.

We know that this work is of God, and that it will roll forth and prosper though all the world oppose. War is only one of the troubles that the United States are going to receive, and I can further testify that there is no nation that will escape the judgments of the Almighty. There is no ear but what has to be penetrated with the sound of the gospel of Christ; and by and by the Elders of Israel will be taken from those nations where they are now preaching, and there will be another set of missionaries sent amongst the people; there will be the voice of lightning, the noise of war, and of all those judgments which have been enumerated and prophesied of since the beginning of time, and they will go forth among the nations until the land is cleansed from the abominations that now reign upon the face of the earth.

When this gospel was first proclaimed to the world darkness covered the earth, and wherever this doctrine is preached by those having authority and it is rejected, that people become more dark than they were before, and go blindly along like the ox to the slaughter, and they will sooner or later be overtaken by the judgments of the Almighty.

This is the nature of our testimony, brethren and sisters, we know that this work is true, we also know that Joseph Smith was a Prophet of God, and the Bible could not have been fulfilled unless the Lord had raised up Prophets to declare the everlasting gospel unto the children of men; he never could have brought his judgments upon the nations until he had raised up those prophets who were ordained to come and warn the world. The Lord is now doing this work of warning, first by his servants and then by his judgments. In speaking of the kingdom of God I will here remark that it is always alike, or in other words it is always governed by the same laws, by Apostles and Prophets, and you cannot have a church of Christ without these officers; there never was such a church since the beginning of the world. If any person will show me a people that were acknowledged of God who did not have Prophets to lead them, I will confess that to be something which I have not found.

Paul says, speaking of the Church of Christ, "And he gave some, Apostles; and some, Prophets; and some, Evangelists; and some, Pastors and Teachers." Then in another part of the writings of the same Apostle he shows that with such an organization one part cannot say to the other "I have no need of thee," but that all are necessary in the church of Christ. It is just so with the gifts and graces of the gospel. A great many of

you have seen men without some of their limbs, and just as quick as I come to a man who has lost an arm I see it. I remember once seeing a man in London without any legs, dragging along as best he could, and of course it was very inconvenient for him to travel; but I will tell you one thing which I never did see, I never saw any man going around without any head. A man can live without arms or without legs, but he cannot without a head, and it is precisely so with the church of Christ; one is just as impossible as the other. No other order has been manifested in this our day. We have a Prophet to lead and govern this people; we also have pastors and teachers, the Holy Ghost and the revelations of Jesus Christ right from heaven unto us, and we are realizing every day the fulfillment of these things that are promised to the faithful.

Brethren and sisters, we ought to be truly thankful to our Father and God, for he has been merciful to us, he has bestowed upon us his spirit so that our ears have been opened to hear and our hearts to understand and to rejoice in the good things of the kingdom of God. And how lamentable it is that so few in the present generation have embraced the fulness of the gospel, perhaps not one in ten thousand have received the truth. The Jews have suffered long and grievously for their rebellion and they will continue to suffer for some time yet, but we unto the gentiles when they reject the light that is offered, for when that stone which is spoken of in scripture, falls upon them they cannot escape the crushing power thereof, it will grind them to powder.

Let us be faithful, serve our God and trust in Him, and then, through the influence of his Spirit we shall know the signs of the times, and be prepared and made mete for our Master's use.

I ask that this may be our portion, in the name of Jesus Christ: Amen.

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#### THE EXCISE TAX LAW.

Sec. 82. And be it further enacted, That on and after the first day of July, eighteen hundred and sixty-two, there shall be levied, collected, and paid by all banks, trust companies, and savings institutions, and by all fire, marine, life, inland, stock, and mutual insurance companies, under whatever style or name known or called, of the United States or Territories, specially incorporated or existing under general laws, or which may be hereafter incorporated or exist as aforesaid, on all dividends in scrip or money thereafter declared due or paid to stockholders, to policy holders, or to depositors, as part of the earnings, profits, or gains of said banks, trust companies, savings institutions, or insurance companies, and on all sums added to their surplus or contingent funds, a duty of three per centum: Provided, That the duties upon the dividends of life insurance companies shall not be deemed due, or to be collected until such dividends shall be payable by such companies. And said banks, trust companies, savings institutions, and insurance companies are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, on account of any dividends or sums of money that may be due and payable, as aforesaid, after the first day of July, eighteen hundred and sixty-two, the said duty of three per centum. And a list or return shall be made and rendered within thirty days after the time fixed when such dividends or sums of money shall be declared due and payable, and as of and on every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the amount of duties accrued or which should accrue from time to time, as aforesaid, during the time when such duties remain unaccounted for, and there shall be annexed to every such list or return a declaration, under oath or affirmation, to be made in form and manner as shall be prescribed by the Commissioner of Internal Revenue, of the president, or some other proper officer of said bank, trust company, savings institution, or insurance company, respectively, that the same contains a true and faithful account of the duties which have accrued or should accrue, and not accounted for, and for any default in the delivery of such list or return, with such declaration annexed, the bank, trust company, savings institution, or insurance company making such default shall forfeit, as a penalty, the sum of five hundred dollars.

Sec. 83. And be it further enacted, That any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, bank, trust company, savings institution, or insurance company, as heretofore mentioned, required under this act to make and render any list or return to the Commissioner of Internal Revenue, shall, upon rendering the same, pay to the said Commissioner of Internal Revenue the amount of the duties due on such list or return, and in default thereof shall forfeit as a penalty the sum of five hundred dollars; and in case of neglect or refusal to make such list or return as aforesaid, or to pay the duties as aforesaid, for the space of thirty days after the time when said list should have been made and rendered, or when said duties shall have become due and payable, the assessment and collection shall be made according to the general provisions heretofore prescribed in this act.

Sec. 84. And be it further enacted, That on the first day of October, anno Domini eighteen hundred and sixty-two, and on the first day of each quarter of a year thereafter, there

shall be paid by each insurance company, whether inland or marine, and by each individual or association engaged in the business of insurance from loss or damage by fire, or by the perils of the sea, the duty of one per centum upon the gross receipts for premiums and assessments by such individuals, associations or company during the quarter then preceding; and like duty shall be paid by the agent of any foreign insurance company having an office or doing business within the United States.

Sec. 85. And be it further enacted, That on the first day of October next, and on the first day of each quarter thereafter, an account shall be made and rendered to the Commissioner of Internal Revenue by all insurance companies, or their agents, or associations or individuals making insurance, except life insurance, including agents of all foreign insurance companies, which shall contain a true and faithful account of the insurance made, renewed, or continued, or endorsed upon any open policy by said companies, or their agents, or associations, or individuals during the preceding quarter, setting forth the amount insured, and the gross amount received, and the duties accruing thereon under this act; and there shall be annexed to and delivered with every such quarterly account an affidavit, in the form to be prescribed by the Commissioner of Internal Revenue, made by one of the officers of said company or association, or individual, or by the agent in the case of a foreign company, that the statements in said accounts are in all respects just and true; and such quarterly accounts shall be rendered to the Commissioner of Internal Revenue within thirty days after the expiration of the quarter for which they shall be made up, and upon rendering such account, with such affidavit, as aforesaid, thereto annexed, the amount of the duties due by such quarterly accounts shall be paid to the Commissioner of Internal Revenue; and for every default in the delivery of such quarterly account, with such affidavit annexed thereto, or in the payment of the amount of the duties due by such quarterly account, or individual making such default shall forfeit and pay, in addition to such duty, the sum of five thousand dollars.

Sec. 86. And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-two, there shall be levied, collected, and paid on all salaries of officers, or payments to persons in the civil, military, naval, or other employment or service of the United States, including senators and representatives and delegates in Congress, when exceeding the rate of six hundred dollars per annum, a duty of three per centum on the excess above the said six hundred dollars; and it shall be the duty of all paymasters, and all disbursing officers, under the government of the United States, or in the employ thereof, when making any payments to officers and persons as aforesaid, or upon settling and adjusting the accounts of such officers and persons, to deduct and withhold the aforesaid duty of three per centum, and shall, at the same time, make a certificate stating the name of the officer or person from whom such deduction was made, and the amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal duties; and the pay-roll, receipts, or account of officers or persons paying such duty, as aforesaid, shall be made to exhibit the fact of such payment.

Sec. 87. And be it further enacted, That for every passport issued from the office of the Secretary of State, after the thirtieth day of June, eighteen hundred and sixty-two, there shall be paid the sum of three dollars; which amount may be paid to any collector appointed under this act, and his receipt therefor shall be forwarded with the application for such passport to the office of the Secretary of State, or any agent appointed by him. And the collectors shall account for all moneys received for passports in the manner hereinbefore provided, and a like amount shall be paid for every passport issued by any minister or consul of the United States, who shall account therefor to the treasury.

Sec. 88. And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-two, there shall be levied, collected, and paid by any person or persons, firm, or company, publishing any newspaper, magazine, review, or other literary, scientific, or news publication, issued periodically, on the gross receipts for all advertisements, or all matters for the insertion of which in said newspaper or other publication, as aforesaid, or in extras, supplements, sheets, or fly-leaves accompanying the same, pay is required or received, a duty of three per centum; and the person or persons, firm or company, owning, possessing, or having the care or management of any and every such newspaper or other publication, as aforesaid, shall make a list or return quarterly, commencing as heretofore mentioned, containing the gross amount of receipts as aforesaid, and the amount of duties which have accrued thereon, and render the same to the assistant assessor of the respective districts where such newspaper, magazine, review, or other literary or news publication is or may be published, which list or return shall have annexed a declaration, under oath or affirmation, to be made according to the manner and form which may be from time to time prescribed by the Commissioner of Internal Revenue, of the owner, possessor, or person having the care or management of such newspaper, magazine, review, or other publication, as aforesaid, that the same is true and correct, and shall also, quarterly, and at the time of making said list

or return, pay to the collector or deputy collector of the district, as aforesaid, the full amount of said duties; and in case of neglect or refusal to comply with any of the provisions contained in this section, or to make and render said list or return, as aforesaid, for the space of thirty days after the time when said list or return ought to have been made, as aforesaid, the assistant assessor of the respective districts shall proceed to estimate the duties, as heretofore provided in other cases of delinquency; and in case of neglect or refusal to pay the duties, as aforesaid, for the space of thirty days after said duties become due and payable, said owner, possessor, or person or persons having the care or management of said newspapers or publications, as aforesaid, shall pay, in addition thereto, a penalty of five per centum on the amount due; and in case of fraud or evasion, whereby the revenue is attempted to be defrauded, or the duty withheld said, owners, possessors, or person or persons having the care or management of said newspapers or other publications, as aforesaid, shall forfeit and pay a penalty of five hundred dollars for each offence, or for any sum fraudulently unaccounted for; and all provisions in this act in relation to liens, assessments, and collection, not incompatible herewith, shall apply to this section and the objects herein embraced: Provided, That in all cases where the rate or price of advertising is fixed by any law of the United States, State, or Territory, it shall be lawful for the company, person or persons, publishing said advertisements, to add the duty or tax imposed by this act to the price of said advertisements, any law, as aforesaid, to the contrary notwithstanding: Provided, further, That the receipts for advertisements to the amount of one thousand dollars, by any person or persons, firm, or company, publishing any newspaper, magazine, review, or other literary, scientific, news publication, issued periodically, shall be exempt from duty: And provided, further, That all newspapers whose circulation does not exceed two thousand copies shall be exempted from all taxes for advertisements.

Sec. 89. And be it further enacted, That for the purpose of modifying and re-enacting, as hereinafter provided, so much of an act, entitled, "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," approved fifth of August, eighteen hundred and sixty-one, as relates to income tax; that is to say, sections forty-nine, fifty, (except so much thereof as relates to the selection and appointment of depositaries,) and fifty-one, be, and the same are hereby repealed.

Sec. 90. And be it further enacted, That there shall be levied, collected, and paid annually, upon the annual gains, profits, or income of every person residing in the United States, whether derived from any kind of property, rents, interest dividends, salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, except as hereinafter mentioned, if such annual gains, profits, or income exceed the sum of six hundred dollars, and do not exceed the sum of ten thousand dollars, a duty of three per centum on the amount of such annual gains, profits, or income over and above the said sum of six hundred dollars; if said income exceeds the sum of ten thousand dollars, a duty of five per centum upon the amount thereof exceeding six hundred dollars; and upon the annual gains, profits, or income, rents, and dividends accruing upon any property, securities, and stocks owned in the United States by any citizen of the United States residing abroad, except as hereinafter mentioned, and not in the employment of the government of the United States, there shall be levied, collected, and paid a duty of five per centum.

Sec. 91. And be it further enacted, That in estimating said annual gains, profits, or income, whether subject to a duty, as provided in this act, of three per centum, or of five per centum, all other national, State, and local taxes, lawfully assessed upon the property or other sources of income of any person, as aforesaid, from which said annual gains, profits, or income of such person is or should be derived, shall be first deducted from the gains, profits, or income of the person or persons who actually pay the same, whether owner or tenant, and all gains, profits, or income derived from salaries of officers, or payments to persons in the civil, military, naval, or other service of the United States, including senators, representatives, and delegates in Congress, above six hundred dollars, or derived from interest or dividends on stock, capital, or deposits in any bank, trust company, or savings institution, insurance, gas, bridge, express, telegraph, steamboat, ferry-boat, or railroad company, or corporation, or on any bonds, or other evidences of indebtedness of any railroad company or other corporation, which shall have been assessed and paid by said banks, trust companies, savings institutions, insurance, gas, bridge, telegraph, steamboat, ferry-boat, express, or railroad companies, as aforesaid, or derived from advertisements, or on any articles manufactured, upon which specific, stamp, or ad valorem duties shall have been directly assessed or paid, shall also be deducted; and the duty herein provided for shall be assessed and collected upon the income for the year ending the thirty-first day of December next preceding the time for levying and collecting said duty, that is to say, on the first day of May, eighteen hundred and sixty-three, and in each year thereafter: Provided, That upon such portion of said gains, profits, or income,