

may see what they will do with it. I may confidently say that no other people on the earth could live here and make themselves comfortable. If we settle on these desert and parched plains, upon the sides of these rugged and sterile mountains, and cultivate the earth, praying the blessing of God upon our labors, he will make this country as fruitful as any other portion of the earth.

May the Lord bless the people. Amen.

[Continued from Page 147.]

THE EXCISE TAX LAW.

Sec. 76. 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 sales of real estate, goods, wares, merchandise, articles, or things at auction, including all sales of stocks, bonds, and other securities, a duty of one-tenth of one per centum on the gross amount of such sales, and every auctioneer making such sales, as aforesaid, shall at the end of each and every month, or within ten days thereafter, make a list or return to the assistant assessor of the district of the gross amount of such sale, made as aforesaid, with the amount of duty which has accrued, or should accrue thereon, which list shall have annexed thereto a declaration under oath or affirmation, in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall at the same time, as aforesaid, pay to the collector or deputy collector the amount of duty or tax thereupon, as aforesaid, and in default thereof shall be subject to and pay a penalty of five hundred dollars. In all cases of delinquency in making said list or payment the assessment and collection shall be made in the manner prescribed in the general provisions of this act: Provided, That no duty shall be levied under the provisions of this section upon any sales by judicial or executive officers making auction sales by virtue of a judgment or decree of any court, nor to public sales made by executors or administrators.

Sec. 77. And be it further enacted, That from and after the first day of May, eighteen hundred and sixty-two, there shall be levied, collected, and paid, by any person or persons owning, possessing, or keeping any carriage, yacht, and billiard-table, the several duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in schedule marked A.

SCHEDULE A.

Carriage, gig, chaise, phaeton, wagon, buggy-wagon, carryall, rockaway, or other like carriage, the body of which rests upon springs of any description, kept for use, and which shall not be exclusively employed in husbandry or for the transportation of merchandise, and valued at seventy-five dollars or over, including the harness used therewith, when drawn by one horse, one dollar, - \$1.00

Carriages of like description drawn by two horses, and any coach, hackney-coach, omnibus, or four-wheel carriage, the body of which rests upon springs of any description, which may be kept for use, for hire, or for passengers, and which shall not be exclusively employed in husbandry or for the transportation of merchandise, valued at seventy-five dollars, and not exceeding two hundred dollars, including the harness used therewith, drawn by two horses or more, two dollars, - 2.00

Carriages of like description, when valued above two hundred dollars, and not exceeding six hundred dollars, five dollars, - 5.00

Carriages of like description, valued above six hundred dollars, ten dollars, - 10.00

Pleasure or racing vessels, known as yachts, whether by sail or steam, under the value of six hundred dollars, five dollars, - 5.00

Yachts valued above six hundred dollars, and not exceeding one thousand dollars, ten dollars, - 10.00

And for each additional one thousand dollars in value of said yachts, ten dollars, 10.00

Billiard-tables, kept for use, ten dollars, - 10.00

Plate of gold, kept for use, per ounce troy, fifty cents, - 00.50

Plate of silver, kept for use, per ounce troy, three cents, - 00.03

Provided, That silver spoons or plate of silver, to an amount not exceeding forty ounces, as aforesaid, belonging to any one person, shall be exempt from duty.

Sec. 78. 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, firms, companies, or agents or employees thereof, the following duties or taxes, that is to say:

On all horned cattle exceeding eighteen months old, slaughtered for sale, thirty cents per head;

On all calves and cattle under eighteen months old, slaughtered for sale, five cents per head;

On all hogs, exceeding six months old, slaughtered for sale, when the number thus slaughtered exceeds twenty in any one year, ten cents per head;

On all sheep, slaughtered for sale, five cents per head: Provided, That all cattle, hogs, and sheep, slaughtered by any person for his or her own consumption, shall be exempt from duty.

Sec. 79. And be it further enacted, That on and after the date on which this act shall take effect, any person or persons, firms, or companies, or agents or employees thereof, whose business or occupation it is to slaughter for sale any cattle, calves, sheep, or hogs, shall be required to make and render a list at the end of each and every month to the assistant assessor of the district where the business is transacted, stating the number of cattle, calves, if any, the number of hogs, if any, and the number of sheep, if any, slaughtered, as aforesaid, with the several rates of duty as fixed therein in this act, together with the whole amount thereof, which list shall have annexed thereto a declaration of said person or persons, agents or employees thereof, as aforesaid, under oath or affirmations, in such manner and form as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, at the time of rendering said list, pay the full amount of duties which have accrued or should accrue, as aforesaid, to the collector or deputy collector of the district, as aforesaid; and in case of default in making the return or payment of the duties, as aforesaid, the assessment and collection shall be made as in the general provisions of this act required, and in case of fraud or evasion the party offending shall forfeit and pay a penalty of ten dollars per head for any cattle, calves, hogs, or sheep so slaughtered upon which the duty is fraudulently withheld, evaded, or attempted to be evaded: Provided, That the Commissioner of Internal Revenue shall prescribe such further rules and regulations as he may deem necessary for ascertaining the correct number of cattle, calves, hogs, and sheep, liable to be taxed under the provisions of this act.

Sec. 80. And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-two, any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any railroad or railroads upon which steam is used as a propelling power, or of any steamboat or other vessel propelled by steam power, shall be subject to and pay a duty of three per centum on the gross amount of all the receipts of such railroad or railroads or steam vessel for the transportation of passengers over and upon the same; and any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any railroad or railroads using any other power than steam thereon, or owning, possessing, or having the care or management of any ferry boat, or vessel used as a ferry boat, propelled by steam or horse power, shall be subject to and pay a duty of one and a half per centum upon the gross receipts of such railroad or ferry boat, respectively, for the transportation of passengers over and upon said railroads, steamboats, and ferry boats, respectively; and any person or persons, firms, companies, or corporations, owning, possessing, or having the care or management of any bridge authorized by law to receive toll for the transit of passengers, beasts, carriages, teams, and freight of any description over such bridge, shall be subject to and pay a duty of three per centum on the gross amount of all their receipts of every description. And the owner, possessor, or person or persons having the care and management of any such railroad, steamboat, ferry boat, or other vessel, or bridge, as aforesaid, shall, within five days after the end of each and every month, commencing as hereinbefore mentioned, make a list or return to the assistant assessor of the district within which such owner, possessor, company, or corporation may have his or its place of business, or where any such railroad, steamboat, ferry boat, or bridge is located or belongs, respectively, stating the gross amount of such receipts for the month next preceding, which return shall be verified by the oath or affirmation of such owner, possessor, manager, agent, or other proper officer, in the manner and form to be prescribed from time to time by the Commissioner of Internal Revenue, and shall also, monthly, at the time of making such return, pay to the collector of the district the full amount of duties which have accrued on such receipts for the month aforesaid; and in case of neglect or refusal to make said lists or return for the space of five days after such return should be made as aforesaid, the assessor or assistant assessor shall proceed to estimate the amount received and the duties payable thereon, as hereinbefore provided in other cases of delinquency to make return for purposes of assessment; and for the purpose of making such assessment, or of ascertaining the correctness of any such return the books of any such person, company, or corporation shall be subject to the inspection of the assessor or assistant assessor on his demand or request therefor; and in case of neglect or refusal to pay the duties as aforesaid when the same have been ascertained as aforesaid for the space of five days after the same shall have become payable, the owner, possessor, or person having the management as aforesaid, shall pay, in addition, five per centum on the amount of such duties; and for any attempt knowingly to evade the payment of such duties, the said owner, possessor, or person having the care or management as aforesaid, shall be liable to pay a penalty of one thousand dollars for every such attempt, to be recovered as provided in this act for the recovery of penalties; and all provisions of this act in relation to liens and collections by distraint not incompatible herewith shall apply to this section and the objects therein embraced: Provided, That all such persons, companies, and corporations shall have the right to add the duty or tax imposed hereby to their rates of fare whenever their liability thereto may commence, any limitations which may exist by law or by agreement with any person or company which may have paid or be liable to pay such fare to the contrary notwithstanding.

Sec. 81. And be it further enacted, That on and after the day of July, eighteen hundred

and sixty-two, any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable in one or more years after date, upon which interest is, or shall be, stipulated to be paid, or coupons representing the interest shall be or shall have been issued to be paid, and all dividends in scrip or money or sums of money thereafter declared due or payable to stockholders of any railroad company, as part of the earnings, profits, or gains of said companies, shall be subject to and pay a duty of three per centum on the amount of all such interest or coupons or dividends whenever the same shall be paid; and said railroad companies or railroad corporations, or any person or persons owning, possessing, or having the care or management of any railroad company or railroad corporation, are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, after the first day of July, as aforesaid, on account of any interest or coupons or dividends due and payable as aforesaid, the said duty or sum of three per cent.; and the duties deducted as aforesaid, and certified by the president or other proper officer of said company or corporation, shall be a receipt and discharge, according to the amount thereof, of said railroad companies or railroad corporations, and the owners, possessors, and agents thereof, on dividends and on bonds or other evidences of their indebtedness, upon which interest or coupons are payable, holden by any person or party whatsoever, and a list or return shall be made and rendered within thirty days after the time fixed when said interest or coupons or dividends become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the duties received and chargeable, as aforesaid, during the time when such duties have accrued or should accrue, and remaining unaccounted for; and there shall be annexed to every such list or return a declaration under oath or affirmation, in manner and form as may be prescribed by the Commissioner of Internal Revenue, of the president, treasurer, or some proper officer of said railroad company or railroad corporation, that the same contains a true and faithful account of the duties so withheld and received during the time when such duties have accrued or should accrue, and not accounted for, and for any default in the making or rendering of such list or return, with the declaration annexed, as aforesaid, the person or persons owning, possessing, or having the care or management of such railroad company or railroad corporation, making such default, shall forfeit, as a penalty, the sum of five hundred dollars; and in case of any default in making or rendering said list, or of any default in the payment of the duty, or any part thereof, accruing or which should accrue, the assessment and collection shall be made according to the general provisions of this act.

[From the London Times.]

THE THOUSANDTH BIRTHDAY OF THE RUSSIAN EMPIRE.

Letters from St. Petersburg inform us that Russia celebrated her thousandth birthday on the 20th ult. There were great rejoicings at St. Petersburg and Moscow, but the chief festival was held at Novgorod, which, as our readers are aware, is regarded by native historians as the cradle of the Russian Empire, though the Poles assign a more modern origin to what is now called "Russia," and look upon it merely as an aggrandizement of the Grand Duchy of Moscow, whose Tartar traditions it continued, and has not yet entirely departed from.

But if the political origin of modern Russia is to be found in old "Muscovy," and if Muscovy had the misfortune to be subjected for two centuries and more to the Tartars—to whom she never would have been abandoned by Western Europe had she consented to abjure her ancient religion and acknowledge the supremacy of the Pope—that is surely no reason why the Russians of the present day should not look back to the period before the Tartar invasion, and trace their history through various channels to its true starting point.

The founder of St. Petersburg was of the same race as the founder of Moscow, and the founder of Moscow was lineally descended from Ruric, the great Russo-Norman, who, when the Republicans of Novgorod were disgusted with liberty, kindly went over to them a thousand years ago, to teach them the blessings of despotism. As, in spite of this more or less friendly invasion, the Novgorodians retained their popular institutions until many centuries afterward, when they were destroyed by the Moscow Czars, it is clear that despotism in Russia was of a milder character in the ninth century than it has shown itself on several occasions in the nineteenth. For this reason, and on account of the reflections which Novgorod must suggest, it is well that that city should have been chosen for the great commemorative festival that has just been held.

About half a thousand years have now elapsed since the establishment of the Czarate of Moscow, and, according to many historians, it is there, where the great bell of Novgorod is preserved as a trophy taken from the free city after the massacre of its inhabitants, that the Russian Empire ought to celebrate its birthdays. Any departure, how-

ever, from Muscovite traditions, is desirable, and no man—not even an Emperor—can be expected, in recalling his ancestors, to dwell upon the merits of those who are known to have been the least meritorious. Whatever strict historians may say, it is better that Russia should regard Novgorod and not Moscow as "the cradle of the Russian monarchy."

Besides, in plain truth, Russia has not inherited Tartar-Muscovite traditions alone. Novgorod and the other duchies in which representative institutions were maintained were not without their effect on the central duchy which destroyed and absorbed them. At the beginning of the 17th century the first of the Romanoffs was elected by the States-General of Russia, and in accepting the crown accepted also a constitution, which was abolished by Peter the Great, but which since his death has been constantly redemanded; in the reigns of Nicholas, Alexander I., Catherine, and her predecessors, by conspirators; in that of Alexander II. by the nobility of the Empire in open assembly.

We have not yet heard that the uncovering of the Novgorod Memorial was accompanied by the publications of any new concessions either to the nobility or the peasantry, though the former are said to have expected that it would be made the occasion of granting them certain political privileges, while the latter are known to be in constant anticipation of such a change in the Law of Emancipation as will give them for nothing the land they have hitherto cultivated on condition of either working or paying for it.

Our letters state that on the 19th inst. the Emperor, the Empress, the Heir to the Throne, and the Grand Dukes Alexander, Vladimir, Alexis, Michael, and Nicholas, with the Grand Duchesses Marie and Olga, proceeded by the Moscow Railway to Sotnitzki, and thence by steamer to Novgorod, where they were received by the nobility of the Province, the merchants of the city, and the elders of the village communes. The banks of the River Volkov were lined with peasantry, who are said to have exhibited the greatest enthusiasm, and to have filled the air with their shouts as the Imperial steamer passed.

On Sunday, at 12 o'clock, the news was received by telegraph at St. Petersburg that the commemorative monument had been uncovered at Novgorod. This was announced to the city by a discharge of artillery from the citadel. A Te Deum was sung in the Cathedral of St. Isaac, where divine service had already been performed by the Archbishop of Riga in presence of the chief military and civil authorities. The Square of St. Isaac was filled with troops of all branches of the service, who, after the Te Deum, were paraded by the General-Governor (Suvoroff).

The peasantry were in a very excited state, but wherever Gen. Suvoroff, the Emperor's representative, appeared, he was received with acclamations.

St. Petersburg was illuminated in the evening, and gratuitous performances were given at the Grand Opera, the Maria Theatre (Russian Opera), and two other theatres. Outside the Kazan Church the Novgorod monument was reproduced in illumination lamps.

Monday (21st) was also to be kept as a holiday. None of the Russian newspapers appeared on Sunday, nor were expected to appear on Monday.

The following letter from St. Petersburg of the 21st of September contains a description of the festivities which took place there on the occasion of the 1,000th anniversary of the establishment of the Russian Empire:

"A grand religious service was performed at the Church of St. Irene. Salvoes or artillery were fired at the moment the monument of Novgorod was uncovered in presence of the imperial family. The theatres were opened free to the people, and all the public buildings were illuminated. The Emperor harangued the deputations from the nobility and from the magistrates.

"He reminded the latter of the affair of the thirteen Justices of Tver, telling them at the same time that he reckoned on the active and devoted co-operation of their body to accomplish the emancipation of the serfs. He told a deputation from the peasants that they should not expect any further liberty than what he had granted to them, and that they ought to hasten to make terms with their lords. It is said that the Grand Duke Constantine is to receive the title of Viceroy of the Kingdom of Poland on the occasion of the anniversary just celebrated."

A supplement to the *Journal de St. Petersburg* of the 21st inst. publishes the following:

"We have just received the following telegraphic dispatch:

"Novgorod, Saturday Evening, 8th (20th) Sept. }

"Their Imperial Majesties, on arriving here yesterday, were received with indescribable enthusiasm. This morning the inauguration of the monument took place. The festival was superb. The weather was magnificent. There was a grand religious and military ceremony. The crowd was immense."

"After the review a dinner was given in the open air, to the troops, by the merchants. Their Majesties took part in it. They were continually cheered."

"Everything has passed over with perfect success. This evening there is a banquet for the Court, and a general illumination."

—A Union soldier in General Grant's army, thinks the next Congress should not adjourn without doing one thing, and that is, "make the d—d niggers a legal tender!"