

the manufacture of candles, and used as a material in the manufacture of soap, paraffine, whale and fish oil, shall be exempted from this duty;

On gas, illuminating, made of coal, wholly or in part, or any other material, when the product shall be not above five hundred thousand cubic feet per month, five cents per one thousand cubic feet; when the product shall be above five hundred thousand, and not exceeding five millions of cubic feet per month, ten cents per one thousand cubic feet; when the product shall be above five million, fifteen cents per one thousand cubic feet; and the general average of the monthly product for the year preceding the return required by this act shall regulate the rate of duty hereinafter imposed; and where any gas company shall not have been in operation for the next year preceding the return as aforesaid, then the rate shall be regulated upon the estimated average of the monthly product: Provided, That the product required to be returned by this act shall be understood to be the product charged in the bills actually rendered by any gas company during the month preceding the return, and all gas companies are hereby authorized to add the duty or tax imposed by this act to the price per thousand cubic feet on gas sold: Provided, further, That all gas furnished for lighting street lamps, and not measured, and all gas made for and used by any hotel, inn, tavern, and private dwelling-house, shall be subject to duty, and may be estimated; and if the returns in any case shall be understated or under estimated, it shall be the duty of the assistant assessor of the district to increase the same as he shall deem just and proper: And provided, further, That coal tar produced in the manufacture of illuminating gas, and the products of the redistillation of coal tar thus produced, shall be exempt from duty: And provided, further, That gas companies so located as to compete with each other shall pay the rate imposed by this act upon the company having the largest production.

On coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, and all other bituminous substances used for like purposes, ten cents per gallon: Provided, That such oil refined and produced by the distillation of coal exclusively shall be subject to pay a duty of eight cents per gallon, anything in this act to the contrary notwithstanding: And provided, further, That distillers of coal oil shall be subject to all the provisions of this act hereinbefore set forth and specified applicable to distillers of spirituous liquors, with regard to licenses, bonds, returns, and all other provisions designed for the purpose of ascertaining the quantity distilled, and securing the payment of duties, so far as the same may, in the judgment of the Commissioner of Internal Revenue, and under regulations prescribed by him, be necessary for that purpose.

On ground coffee, and all preparations of which coffee forms a part, or which is prepared for sale as a substitute for coffee, three mills per pound;

On ground pepper, ground mustard, ground pimento, ground cloves, ground cassia, and ground ginger, and all imitations of the same, one cent per pound;

On sugar, refined, whether loaf, lump, granulated, or pulverized, two mills per pound;

On sugar, refined or made from molasses, syrup of molasses, melado or concentrated melado, two mills per pound;

On all brown, Muscovado, or clarified sugars produced directly from the sugar cane, and not from sorghum or imph-e, other than those produced by the refiner, one cent per pound;

On sugar candy and all confectionery, made wholly or in part of sugar, one cent per pound;

On chocolate, and cocoa prepared, one cent per pound;

On saleratus and bicarbonate of soda, five mills per pound;

On starch, made of potatoes, one mill per pound; made of corn or wheat, one and a half mills per pound; made of rice or any other material, four mills per pound;

On tobacco, cavendish, plug, twist, fine cut, and manufactured of all descriptions, (not including snuff, cigars, and smoking tobacco prepared with all the stems in, or made exclusively of stems,) valued at more than thirty cents per pound, fifteen cents per pound; valued at any sum not exceeding thirty cents per pound, ten cents per pound;

On smoking tobacco prepared with all the stems in, five cents per pound;

On smoking tobacco made exclusively of stems, two cents per pound;

On snuff manufactured of tobacco, ground dry or damp, of all descriptions, twenty cents per pound;

On cigars, valued at not over five dollars per thousand, one dollar and fifty cents per thousand;

On cigars, valued at over five and not over ten dollars per thousand, two dollars per thousand;

On cigars, valued at over ten and not over twenty dollars per thousand, two dollars and fifty cents per thousand;

On cigars, valued at over twenty dollars per thousand, three dollars and fifty cents per thousand;

On gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at eighteen cents per pound or less, five mills per pound, when valued at above eighteen cents per pound, and not exceeding thirty cents per pound, one cent per pound; and when valued at above thirty cents per pound, six cents per pound;

On white lead, twenty-five cents per one hundred pounds;

On oxide of zinc, twenty-five cents per one hundred pounds;

On sulphate of barytes, ten cents per one hundred pounds. Provided, That white lead, oxide of zinc, and sulphate of barytes, or any one of them, shall not be subject to any additional duty in consequence of being mixed or ground with linseed oil, when the duties upon all the materials so mixed or ground shall have been previously actually paid;

On all paints and painters' colors, dry or ground in oil, or in paste with water, not otherwise provided for, five per centum ad valorem;

On clock movements made to run one day, five cents each; made to run more than one day, ten cents each;

On pins, solid head or other, five per centum ad valorem;

On umbrellas and parasols made of cotton, silk, or other material, five per centum ad valorem;

On screws, commonly called wood screws, one and a half cent per pound;

On railroad iron and all other iron advanced beyond slabs, blooms, or loops, and not advanced beyond bars or rods, and band, hoop, and sheet iron, not thinner than number eighteen wire-gauge, and plate iron not less than one-eighth of an inch in thickness, one dollar and fifty cents per ton; on railroad iron, re-rolled, seventy-five cents per ton; on band, hoop, and sheet iron thinner than number eighteen wire-gauge, plate iron less than one-eighth of an inch in thickness, and cut nails and spikes, two dollars per ton: Provided, That bars, rods, bands, hoops, sheets, plates, nails, and spikes, manufactured from iron upon which the duty of one dollar and fifty cents has been levied and paid, shall be subject only to a duty of fifty cents per ton in addition thereto, anything in this act to the contrary notwithstanding. On stoves and hollow ware, one dollar and fifty cents per ton of two thousand pounds; cast iron used for bridges, buildings, or other permanent structures, one dollar per ton: Provided, That bar iron used for like purposes shall be charged no additional duty beyond the specific duty imposed by this act. On steel in ingots, bars, sheets, or wire not less than one-fourth of an inch in thickness, valued at seven cents per pound or less, four dollars per ton; valued at above seven cents per pound, and not above eleven cents per pound, eight dollars per ton; valued above eleven cents per pound, ten dollars per ton;

On paper of all descriptions, including pasteboard and binders' boards, three per centum ad valorem;

On soap, castile, palm-oil, erasive, and soap of all other descriptions, white or colored, except soft soap and soap otherwise provided for, valued not above three and a half cents per pound, one mill per pound; valued at above three and a half cents per pound, five mills per pound;

On soap, fancy, scented, honey, cream, transparent, and all descriptions of toilet and shaving soap, two cents per pound;

On salt, four cents per one hundred pounds;

On pickles and preserved fruits, and on all preserved meats, fish, and shell-fish in cans or air-tight packages, five per centum ad valorem;

On glue and gelatine of all descriptions, in the solid state, five mills per pound;

On glue and cement, made wholly or in part of glue, to be sold in the liquid state, twenty-five cents per gallon;

On patent or enamelled leather, five mills per square foot;

On patent Japanned split, used for dasher leather, four mills per square foot;

On patent or enamelled skirting leather, one and a half cent per square foot;

On all sole and rough or harness leather, made from hides imported east of the Cape of Good Hope, and all damaged leather, five mills per pound;

On all other sole or rough leather, hemlock tanned, and harness leather, seven mills per pound;

On all sole or rough leather, tanned in whole or in part with oak, one cent per pound;

On all finished or carried upper leather, made from leather tanned in the interest of the parties finishing or carrying such leather not previously taxed in the rough, except calf skins, one cent per pound;

On bend and butt leather, one cent per pound;

On offal leather, five mills per pound;

On oil-dressed leather, and deer skins dressed or smoked, two cents per pound;

On tanned calf skins, six cents each;

On morocco, goat, kid, or sheep skins, curried, manufactured, or finished, four per centum ad valorem: Provided, That the price at which such skins are usually sold shall determine their value;

On horse and hog skins tanned and dressed, four per centum ad valorem;

On American patent calf skins, five per centum ad valorem;

On conducting hose of all kinds for conducting water or other fluids, a duty of three per centum ad valorem;

On delivered exclusively for knitted fabrics, or for weaving, when the spinning and weaving for the manufacture of cloth of any kind is carried on separately, shall not be regarded as manufactures within the meaning of this act; but all fabrics of cotton, wool, or other material, whether woven, knit, or felted, shall be regarded as manufactures, and be subject to the duty, as above, of three per centum ad valorem;

On all diamonds, emeralds, and all other jewelry, a tax of three per centum ad valorem;

On and after the first day of October, eighteen hundred and sixty-two, there shall be levied, collected, and paid, a tax of one-half of one cent per pound on all cotton held or owned by any person or persons, corporation, or association of persons; and such tax shall be a lien thereon in the possession of any person whomsoever. And further, if any person or persons, corporations, or association of persons, shall remove, carry, or transport the same from the place of its production before said tax shall have been paid, such person or persons, corporation, or association of persons, shall forfeit and pay to the United States double the amount of such tax, to be recovered in any court having jurisdiction thereof: Provided, however, That the Commissioner of Internal Revenue is hereby authorized to make such rules and regulations as he may deem proper for the payment of said tax at places different from that of the production of said cotton: And provided, further, That all cotton owned and held by any manufacturer of cotton fabrics on the first day [of] October, eighteen hundred and sixty-two, and prior thereto, shall be exempt from the tax hereby imposed;

On all manufactures of cotton, wool, silk, worsted, flax, hemp, jute, India-rubber, gutta-percha, wood, willow, glass, pottery-ware, leather, paper, iron, steel, lead, tin, copper, zinc, brass, gold, silver, horn, ivory, bone, bristles, wholly or in part, or of other materials, not in this act otherwise provided for, a duty of three per centum ad valorem: Provided, That on all cloths dyed, printed, bleached, manufactured into other fabrics, or otherwise prepared, on which a duty or tax shall have been paid before the same were so dyed, printed, bleached, manufactured, or prepared, the said duty or tax of three per centum shall be assessed only upon the increased value thereof: And provided, further, That on all oil-dressed leather, and deer skins dressed or smoked, manufactured in gloves, mittens, or other articles on which a duty or tax shall have been paid before the same were so manufactured, the said duty or tax of three per centum shall be assessed only upon the increased valuation thereof: And provided, further, That in estimating the duties upon articles manufactured when removed and sold at any other place than the place of manufacture, there shall be deducted from the gross amount of sales the freight, commission, and expenses of sale actually paid, and the duty shall be assessed and paid upon the net amount after the deductions as aforesaid: And provided, further, That printed books, magazines, pamphlets, newspapers, reviews, and all other similar printed publications; boards, shingles, and all other lumber and timber; staves, hoops, headings, and timber only partially wrought and unfinished for chairs, tubs, pails, snathes, lasts, shovel and fork handles; umbrella stretchers; pig iron, and iron not advanced beyond slabs, blooms, or loops; maps and charts; charcoal; alcohol made or manufactured of spirits or materials upon which the duties imposed by this act shall have been paid; plaster or gypsum; malt; burning fluid; printers' ink; flax prepared for textile or felting purposes, until actually woven or fitted into fabrics for consumption; all flour and meal made from grain; bread and breadstuffs; pearl barley and split peas; butter; cheese; concentrated milk; bullion, in the manufacture of silverware; brick; lime; Roman cement; draining tiles; marble; slate; building stone; copper, in ingots or pigs; and lead, in pigs or bars, shall not be regarded as manufactures within the meaning of this act: Provided, That whenever, by the provisions of this act, a duty is imposed upon any article removed for consumption or sale, it shall apply only to such articles as are manufactured on or after the first day of August, eighteen hundred and sixty-two, and to such as are manufactured and not removed from the place of manufacture prior to that date.

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