



ELIAS SMITH...EDITOR AND PUBLISHER.

Wednesday,.....October 15, 1862.

THE STAMP ACT MUDDLE.

The late Internal Revenue enactment of Congress provides that from and after the first day of Oct. inst., all contracts or agreements, orders, drafts or checks for money, bills of exchange inland or foreign, bills of lading, express receipts, bonds, certificates of stock or deposit, or of any other description, conveyances, charter parties, custom house entries, policies of insurance of all kinds, ship manifests, leases, mortgages, telegraphic despatches, protests on commercial paper, warehouse receipts, powers of attorney, probates of wills and all legal documents must be stamped to give them validity.

Sec. 95 of the Internal Revenue Act reads as follows:

"And be it further enacted, That if any person or persons shall make, sign or issue, or cause to be made, signed or issued, any instrument, document, or paper of any kind or description whatever, without the same being duly stamped for denoting the duty hereby imposed thereon, or without having thereupon an adhesive stamp, to denote said duty, such person or persons shall incur a penalty of \$50, and such instrument, document or paper, as aforesaid shall be deemed invalid and of no effect."

The penalty for violating the law with intent to defraud the government is in each case a forfeiture of two hundred dollars.

The law makes it the duty of the Commissioner of Internal Revenue to provide and furnish the stamps, which, he has failed to do, and in the absence of any positive knowledge, in relation to an extension of the time when the law would take effect, and the penalties affixed begin to occur, a question arose as to whether or not, under the circumstances, the government being in default in the premises, such papers and documents executed, signed, or issued after the first of October, without the stamp appendage, would be held by judicial tribunals to be legal, and if any penalty would be incurred by not attaching stamps when none had been made or provided by the commissioner. It has been the opinion of most men that, inasmuch as the Government had not complied with the provisions of the law, on its part, all transactions required to be taxed could not be considered otherwise than legal, so long as it was impossible to comply with the requirements of the statute, and that no penalty for making and issuing instruments of writing, necessary in the usual business transactions of community, could be incurred or inflicted. Those who have entertained such opinions have proceeded thus far with the business matters, the same as before, while others have hesitated, not knowing what to do, nor what course to take in relation to the matter, fearing that in the muddled state of affairs, they might incur some penalty.

In California the same difficulties existed, no stamps having been sent thither, and no one seemed to know the cause of delay, nor to be apprised that an extension of time had been graciously provided for by Government, and as the first of October drew near, the public mind became greatly perplexed, not knowing what course would be taken in the premises. Some proposed to go ahead the same as though no Internal Revenue law was in existence; others feared consequences. The clerks of courts commenced charging and collecting the tax imposed on legal documents in money, intending to purchase and affix to them the required stamps when they should come to hand, which was considered a safe measure both for the government and parties litigant, as forfeiture for intent to defraud the Government could not accrue, even if the papers should be declared to be "invalid and of no effect."

In the emergency, the tax collectors and assistant treasurer telegraphed to Washington for instructions, and at ten minutes to

nine on the evening of Sept. 30th, the following telegram was received, which seems to have measurably quieted the public sensation in relation to the vexed question:

"WASHINGTON, Sept. 29th, 1862.

D. W. CHEESMAN:—Make no delay in business for want of stamps. No penalty till January next. Stamps will be sent as soon as possible.

G. S. BOUTWELL, Com. of Stamps."

The next morning, Mr. Cheesman sent the following note to the *Tribune*, explanatory of the telegram:

"Having been applied to by many parties this morning relative to the telegram received by me and published in the papers of the present date as to the validity of contracts in the absence of stamps, and the desire upon investigation that I would give the rest of the benefit of the public, respectfully submit that, under an act supplemental to the Legal Tender Bill, contracts executed prior to the 1st of January, 1863, will be valid as between the parties, or can be made so at any time by having them stamped, and paying \$5 to the collector for the use of the Government. Of course neither the parties in the contract will have any occasion to pay the \$5, except in the event of litigation, when it might become necessary to introduce the document in evidence.

This opinion is based upon the best information I have been able to obtain, as to the provisions of the supplemental act referred to, which has not yet reached California.

Respectfully,

D. W. CHEESMAN.

The supplemental act, referred to, provides "that no instrument, document or paper, made, signed, or issued prior to the 1st day of January, 1863, without being stamped, etc., shall for that cause be deemed invalid and of no effect. Provided, however, that no such instrument, paper or document shall be admitted as evidence in any court until the same shall have been duly stamped, nor until the holder thereof shall have proved to the satisfaction of the court that he has paid to the collector or deputy collector of the district within which such court may be held, the sum of \$5 for the use of the United States."

It appears from the foregoing that documents requiring stamps issued without them prior to Jan. 1st, 1863, will be considered valid, and only five dollars will have to be paid to the Government for the tardiness of its stamp commissioner, in the event a paper or document shall be needed as evidence in a court of justice. Some may think that a large sum and the provision oppressive in its operation, but when they become fully convinced that the commissioner was not in fault, and that the cause of delay in the stamp department was the substitution of the clerks for nurses for the wounded soldiers after Gen. Pope's reverses, and that, as alleged, some sixty of them were taken prisoners by the enemy while officiating in that capacity on the battle-fields, near Centerville, those interested may pay it cheerfully.

ANOTHER GOLD FIELD.

The newly discovered gold mines on Grasshopper Creek, a tributary of Beaver Head, a mountain stream flowing into or forming one of the principal forks of the Missouri river, some forty miles north east of Fort Limb on Salmon river, are attracting considerable attention, and are reported to be paying well; better than any other diggings in the north. The first gold was taken out about two months since, and although the facilities of the miners for gathering the "dust" have been limited, they have not unfrequently obtained from twenty to twenty-five dollars per day each man as stated by some who have been searching there for treasure.

A company consisting of about twenty-five men with nine ox and six mule teams, have recently arrived at Brigham City from the mines. They came for provisions, which are reported to be very scarce and dear in that country, and each team will take back from twenty-five to thirty hundred pounds, as intended. Several of the party, among whom were J. E. Bissell, J. S. Wilson and Robert Downs, were in our office yesterday and gave a glowing account of the mines, their extent and richness. The number of diggers at work when they left, was four or five hundred, many of whom intend to remain during the winter. These men report that Mr. Woodmansee of this city, who took out a large quantity of flour last summer, to sell to the Salmon river miners, had sold most of it at twenty-five dollars per hundred in the Grasshopper mines, and for the balance he expected thirty dollars per hundred. He has made a good thing out of his adventure.

SEMI-ANNUAL CONFERENCE.

The Semi-Annual Conference of the Church of Jesus Christ of Latter Day Saints, convened in the Bowery, Great Salt Lake City, on Monday, October 6, 1862, at 10 a.m., President Brigham Young presiding.

There were on the stand: Of the First Presidency, Presidents Brigham Young, Heber C. Kimball and Daniel H. Wells;

Of the Twelve Apostles: Orson Hyde, John Taylor, Wilford Woodruff, George A. Smith, Amasa M. Lyman, Ezra T. Benson, Charles C. Rich, Lorenzo Snow and Franklin D. Richards;

Of the First Presidency of the Seventies: Joseph Young, Levi W. Hancock, Henry Harriman, Albert P. Rockwood, Horace S. Eldredge and Jacob Gates;

Of the Presidency of the High Priests: Quorum: John Young, Edwin D. Woolley and Samuel W. Richards;

Of the Presidency of this Stake of Zion: Daniel Spencer, David Fullmer and George B. Wallace;

Of the Presidency of the Bishoprick: Edward Hunter, Leonard W. Hardy and Jesse C. Little;

Of the Patriarchs: John Young; Repose: George D. Watt and John V. Long.

Conference was called to order by the President, and the Choir sang

"The towers of Zion soon shall rise."

Elder John Taylor offered the opening prayer. Choir sang

"All ye that love Immanuel's name."

President Brigham Young said the mission of the Latter Day Saints will not be through until Jesus has finished his mission, men may have intervals of rest, but only for a short time. Jesus has sealed his testimony with his blood, but he has not accomplished all the work for which he was sent into the world, and how long it will take him I do not know, but he will never cease from his labors nor yield one particle until he brings into subjection all things pertaining to this earth. Quoted the text "But seek ye first the kingdom of God, and his righteousness, and all these things shall be added unto you," and remarked that he would seek to have it organized in its purity and holiness. The Saints should know first of all that the kingdom is organized and that they have an interest in it, and that is an internal work; then they should know that they love it more than anything and everything else. Know then that this Spirit of the Kingdom is ours and that we enjoy it day by day; that is the first lesson for you and me to learn.

The people have received and embraced the gospel, but now comes the temporal warfare. We have to cross the plains; we have to organize a company, and here I will ask how many there is that is capable of leading a company across the plains. Independent companies are generally too independent for the good of the people. When we find an independent company we find a republican form of government, which can alone be sustained upon the principles of truth and virtue. Made mention of his experience in traveling with the Saints, first in Zion's camp, then in leading the pioneers to this valley. Some may ask, what good was there in going to Missouri. He would say that he was well paid with the experience he obtained in traveling with the Prophet of God; others might form their own conclusions. The Saints might stay in England, France, Germany, Switzerland and the Islands of the Sea, and organize and build up the kingdom of God, but is Zion organized? No, it is not. There is not a Ward in this Territory that is organized according to the order of Zion, but the time would come when this order would be established in every town, village and hamlet throughout the land of Joseph. He felt and knew it to be his business to teach the people to preserve and take care of this present life, for it is just as valuable as any that is enjoyed in all the eternities of the Gods. The faithful Saints may rest assured the Almighty will restore all the fertility to the soil that is necessary for the benefit and blessing of the people.

President Heber C. Kimball made remarks on the necessity of continual progress in the knowledge of God, and said if a man be too old to improve, he is too old to live. Bore testimony to the doctrines taught by President Young. Referred to the traveling of the first company across the plain; also to Zion's camp which traveled under the immediate guidance of the Prophet Joseph. Choir sang

"O Lord responsive to thy call."

Benediction by Elder Orson Hyde.

Choir sang

"Hark the song of Jubilee."

Prayer by Elder Ezra T. Benson.

Choir sang

"The glorious plan which God has given."

Elder Charles C. Rich said he felt truly thankful for the opportunity of meeting with the Saints in Zion. He had been on a mission ever since he entered the church, and while he had been in England, of late; he had been engaged in preaching the gospel of salvation to the people. He reasoned upon those principles of salvation that pertain to the saving and preserving of the natural life of man. In the past ages of the world, or rather from the time the Apostles fell asleep, there was no man who had authority to dispense the words of life, but not so with us. Heaven has been looked upon as being very distant from the world, but when the servants of God touch the principles of the kingdom it is brought near

unto us, and all the principles which the Almighty has revealed bring a present salvation. If the will of God were done on earth what would be the great difference between us and heaven? If we do not live the truth in this life what is there to show us that we shall live it in another life? That which will not produce good in this life I would not like to trust in the world to come.

President Brigham Young made some instructive remarks on the spirit world. We shall then be free, he said, from the power of Satan, yes, as free as ever we shall be, but we shall not be satisfied for our happiness will not be complete. We shall not be perfect, nor can we be until we receive our bodies again. Then reasoned on the beauties and glories of the celestial kingdom.

Hon. William H. Hooper felt well in being at home again, and said he rejoiced in the society of the Saints, and that if he knew there was nothing beyond this earth he would still adopt the principles taught and the doctrines believed in by the Latter Day Saints. What, he asked, are the great objects of our lives from the time we breathe the breath of life? The pursuit of happiness. He then made some excellent remarks on the application of our talents, and the necessity of making proper use of our time. Contrasted the present condition of this Territory with its condition twelve years ago. Argued in favor of rearing the great superstructure upon the foundation which we have already laid, in order that we may all receive the benefits of the one grand co-partnership, and we shall have in return a thousand per cent profit. Spoke of the importance of raising cotton, flax, wool, of the manufacture of iron, steel, and everything else that we need for our welfare and comfort.

Choir sang

"Happy the man that finds the grace."

Elder George A. Smith dismissed the meeting.

Evening.

At half-past 6 the Bishops held a meeting in the Tabernacle, which was called to order by the presiding Bishop, and the Choir sang

"Glorious things are sung of Zion."

Bishop L. W. Hardy offered prayer.

Choir sang

"How great the joy that promised day."

The Bishops transacted some little business relative to the incoming emigration, counseling and directing the brethren who had not yet homes. Bishop Hunter then made a speech on the subject of flax, arguing the propriety of classifying our labor and producing flax, and such other articles as we need in the localities which are found to be the best adapted to their successful culture. Gave good instruction on the proper method of settling difficulties, how to make peace and how to create good feelings in the house of Israel. Elder John D. T. McAllister was called to the Bishops' stand, and sang

"Do what is right."

President Brigham Young arose and said that he had a few matters to lay before the priesthood and the people, and while he attempted to do this he wished them to be quiet that they might hear him. One thing which he wished them to consider was the propriety of our brethren being dictated in their labor by the priesthood. Made a pathetic appeal on behalf of our brethren in foreign lands, that are desirous of coming to the land of Zion—to the gathering place of the Saints. He remarked that we had thousands of head of stock roaming at large on the prairies, and what can we and what shall we do? Argued the importance of producing and making all we want for our consumption.

President Daniel H. Wells took up the text contained in John, 9th Chapter, 4th verse: "I must work the works of him that sent me, while it is day: the night cometh, when no man can work." Brother Wells reasoned upon this text, showing the propriety and necessity of the Saints of Latter Days going to work to produce the common necessities of life.

Choir sang

"Let every mortal ear attend."

Elder Lorenzo Snow dismissed by prayer.

Tuesday, Oct. 7, 10 a.m.

Choir sang

"Know then that every soul is free."

Prayer by Elder Wilford Woodruff.

"Come all ye Saints that dwell on earth."

was sung, after which Elder Orson Hyde addressed the Conference, taking for a text: "Again, the kingdom of heaven is like unto treasure hid in a field; the which when a man hath found, he hideth, and for joy thereof goeth and selleth all that he hath, and buyeth that field."—Matthew XIII., 44. He also spoke of the subject of tithing, showing the brethren their duties in regard to it. We are required to do our part, and we must not expect something for nothing; no matter what the cost of the field, or the price that we pay for the kingdom, it is the kingdom we want. Said if the Saints will be faithful to their calling and position, the cup of trembling which has been in the hands of the people of God will pass away for ever, and be and hang over the enemies of God's people. It will be as the Prophet Isaiah has predicted "Thou hast drunken the dregs of the cup of trembling, and wrung them out. Behold I have taken out of thine hand the cup of trembling, even the dregs of the cup of my fury; thou shalt no more drink it again, but I will put it into the hands of them that afflict thee; which have said to thy soul, bow down, that we may go