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REMARKS

By President DANIEL H. WELLS, Bowers, Oct. 26, 1862.

REPORTED BY G. D. WATT.

The Gospel of salvation is interesting to me, to you, and should be to all the world; for by it we are to be judged. This test will be put to all. The principles of life and salvation the Gospel offers to us, which if we neglect will be brought up against us in a day to come. The light of truth has been revealed by the Savior, and through the mercy of the Lord he has sent forth his servants to proclaim this Gospel to all nations. What for? To injure them? No; but to bless them. The time has come in this age of the world when God has set himself to take the rule and the power of the earth into his own hands. He has sent forth Joseph, and Hyrum, and Brigham, and Heber, and Jedediah, and Willard, and Daniel, and the Twelve Apostles and the other authorities of the Holy Priesthood which is established upon the earth. The communication has been opened up between the heavens and the earth. He has sent forth a message to all nations, saying, "Fear God and give glory to him, for the hour of his judgment has come." It has been proclaimed to the world by faithful men for many years—it has been sounded in the by-ways and highways, in city, and hamlet, and in the nooks and corners of the earth; and in a coming day the people will be judged by it, because it has been sent forth by the direct counsel of heaven.

It is our duty to sustain the principles of truth, virtue, and integrity and every principle that has been revealed from the Almighty to his children on the earth. If it is the duty of one man to do this it is the duty of every man to do the same; and every man will be found wanting unless he obeys this heavenly message. How shall we do it when we are compassed about by all the powers of earth and hell to overcome, overthrow and destroy us? By cleaving to the Lord of hosts, who is mighty to save, and by cleaving to those holy principles of life and power which he has revealed. The more the floods of iniquity surge up against us the closer let us cling to those principles, for they will bear us off victoriously to exaltation and glory in this world and in the worlds to come. The same principles have exalted our father and our God to his present state of glory and power, and they will exalt you and me and all who will abide them in the scale of human existence and eternal progression. They are the same principles which have been revealed in the latter days for the salvation of mankind, and for their exaltation to the presence of God the father in heaven. They have always existed, and always will continue to exist. They will abide after the refuge of lies has been swept away. It is not now as it has been in days and years gone by. The kingdom is now established, it is upon the earth never again to be prevailed against or to be overcome by sin and iniquity.

All men have their volition, and are responsible to God alone for it. As the kingdom of God grows and becomes mighty upon the earth, laws will be given suited to the condition of the children of men in their respective governments and nationalities according to their views and principles. The supreme law of the world will be the law of God, and all people will choose to obey or disobey as they list. All will be governed according to their circumstances and the principles which will be revealed from time to time for their best good. This is not the work of a day, but of eternity—it is without beginning of days or end of years.

I feel gratified that I live in this day and age of the world; I am thankful for this privilege. "Would you not have preferred to live in the days of Jesus?" says one. No, nor in the days of Moses, nor in the days of Noah. Had I lived in Noah's days I might have been drowned in the great flood. I prefer to live now—to-day—in the days of Brigham and Heber and in the days of the great Prophet Joseph and Hyrum, although they did not stay long with us. They are not far away from us, neither is the Lord. Brigham is here, Heber and Daniel are here, and the Twelve Apostles of our Lord Jesus Christ are here, and the organization of the Church and kingdom of God is here with the Holy Priesthood which is after the order of the Son of God; and this is the great chain which opens up a communication between the heavens and the earth, and in it there is safety; and through it truth will prevail over the face of the whole earth, and by its power the kingdom of God will be established upon the earth, no more to be prevailed against. What matters it to us who speaks in anger against it? The truth is all the same, no matter who walks it under their feet. The eternal principles of salvation and exaltation are the same, no matter who does despite to them.

In trying to injure the truth, and impede it

in its progress, they only injure themselves, and will bring upon themselves swift destruction, and a righteous judgment according as it shall be ordered by our Father in heaven. God is merciful and forbearing. Can we forbear as well as he can? We can, although we are far from being as good as he is: If he can forbear many years with a man who will not say grace over his meat, or bend his knee to his God in acknowledgement of his mercy; we surely can bear a little with the infirmities of our brethren, and the ignorance of the ungodly world.

As a people and community we have borne much; and all we have ever asked of any people or government has been our rights in common with the rest of mankind; but these they seek to withhold from us, which they have no right to do, hence they are under condemnation, and we shall go free. We believe and worship as we choose, and live under a government that guarantees unto us that right. Inasmuch as they do not give us those rights they violate one of the holiest, and most sacred provisions of the Constitution of our country, and destruction will be the consequence. The fathers of the revolution fought and bled to secure this holy right to their children so long as the world should last or the government continue. We are therefore bold in declaring our principles, and in defending our rights. There are countries in the world where imprisonment would be the penalty of the free expression of principles and rights; but they do not live under and enjoy the blessings of the Constitution which we live under. Yet even in this free country some have sought to deprive us of the free enjoyment of the privileges granted unto us in the Constitution of our country, and they will have to pay the penalty for so doing. For they trample under foot the Constitution that grants to them their own liberties, and thus subvert their own liberties, which it becomes them as well as us to preserve inviolate. It becomes us to cleave to God and our holy religion trusting in him, because in him there is power—in him there is strength, and if we remain faithful we shall come off victorious, and walk under our feet every principle that is calculated to destroy, and rear the standard of truth and righteousness in the world in spite of hell and all the hosts thereof. Let us be encouraged, and go steadily on in the performance of our duties, cultivating the earth, and bringing from the elements all we need for our sustenance that we may be free and independent so far as we can by depending on our own resources with which the Lord has abundantly blessed us. We are greatly blessed in that the Lord has planted our feet in these quiet valleys from those who sought our destruction; while he has brought an overwhelming destruction on them he has brought safety to us. We can see his wisdom, and his mighty hand manifested in this. Let us henceforth put our trust in that arm which has been so prominently made bare in saving the righteous. May God add his blessing: Amen.

[Continued from Page 147.]

THE EXCISE TAX LAW.

Sec. 68. And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-two, every individual, partnership, firm, association, or corporation (and any word or words in this act indicating or referring to person or persons shall be taken to mean and include partnerships, firms, associations, or corporations, when not otherwise designated or manifestly incompatible with the intent thereof,) shall comply with the following requirements, that is to say:

First. Before commencing, or, if already commenced, before continuing, any such manufacture for which he, she, or they may be liable to be assessed, under the provisions of this act, and which shall not be differently provided for elsewhere, within thirty days after the date when this act shall take effect, he, she, or they shall furnish to the assistant assessor a statement, subscribed and sworn to, or affirmed setting forth the place where the manufacture is to be carried on, name of the manufactured article, the proposed market for the same, whether foreign or domestic, and generally the kind and quality manufactured or proposed to be manufactured.

Second. He shall within ten days after the first day of each and every month, after the day on which this act takes effect, as hereinbefore mentioned, or on or before a day prescribed by the Commissioner of Internal Revenue, make return of the products and sales or delivery of such manufacture in form and detail as may be required, from time to time, by the Commissioner of Internal Revenue.

Third. All such returns, statements, descriptions, memoranda, oaths and affirmations, shall be in form, scope, and detail as may be prescribed, from time to time, by the Commissioner of Internal Revenue.

Sec. 69. And be it further enacted, That upon the amounts, quantities, and values of produce, goods, wares, merchandize, and articles manufactured and sold, or delivered, hereinafter enumerated, the manufacturer thereof, whether manufactured for himself or for others, shall pay to the collector of internal revenue within his district, monthly, or on or before a day to be prescribed by the Commissioner of Internal Revenue, the duties on such manufactures: Provided, That when thread is manufactured and sold or delivered exclusively for knitted fabrics, or for weaving or spooling, as provided for in the seventy-fifth section of this act, the duties shall be assessed on the articles finished and prepared for use or consumption to the party so finishing or preparing the same, and any party so finishing or preparing any cloth or other fabrics of cotton, wool, or other materials, whether imported or otherwise, shall be considered the manufacturer thereof for the purposes of this act; and for neglect to pay such duties within ten days after demand, either personal or written, left at his, her, or their house or place of business, or manufactory, the amount of such duties may be levied upon the real and personal property of any such manufacturer. And such duties, and whatever shall be the expenses of levy, shall be a lien from the day prescribed by the commissioner for their payment aforesaid, in favor of the United States, upon the said real and personal property of such manufacturer, and such lien may be enforced by distraint, as provided in the general provisions of this act: And provided, further, That in all cases of goods manufactured, in whole or in part, upon commission, or where the material is furnished by one party and manufactured by another, if the manufacturer shall be required to pay under this act the tax hereby imposed, such person or persons so paying the same shall be entitled to collect the amount thereof of the owner or owners, and shall have a lien for the amount thus paid upon the manufactured goods: And provided, further, That the taxes on all articles manufactured and sold, in pursuance of contracts bona fide made before the passage of this act, shall be paid by the purchasers thereof, under regulations to be established by the Commissioner of Internal Revenue.

Sec. 70. And be it further enacted, That for neglect or refusal to pay the duties provided by this act on manufactured articles, as aforesaid, the goods, wares, and merchandize manufactured and unsold by such manufacturer shall be forfeited to the United States, and may be sold or disposed of for the benefit of the same, in manner as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury. In such case the collector or deputy collector may take possession of said articles, and may maintain such possession in the premises and buildings where they may have been manufactured, or deposited, or may be. He shall summon, giving notice of not less than two nor more than ten days, the parties in possession of said goods, enjoining them to appear before the assessor, or assistant assessor, at a day and hour in such summons fixed, then and there to show cause, if any there be, why, for such neglect or refusal, such articles should not be declared forfeited to the United States. Such persons or parties interested shall be deemed to be the manufacturers of the same, if the articles shall be at the time of taking such possession upon the premises where manufactured; if they shall at such time have been removed from the place of manufacture, the parties interested shall be deemed to be the person in whose custody or possession the articles shall then be. Such summons shall be served upon such parties in person, or by leaving a copy thereof at the place of abode or business of the party to whom the same may be directed. In case no such party or place can be found, which fact shall be determined by the collector's return on the summons, such notice, in the nature of a summons, shall be given by advertisement for the term of three weeks in one newspaper in the county nearest to the place of such sale. If at or before such hearing such duties shall not have been paid, and the assessor or assistant assessor shall adjudge the summons and notice, service and return of the same to be sufficient, the said articles shall be declared forfeit, and shall be sold, disposed of, or turned over to the use of any department of the government as may be directed by the Secretary of the Treasury, who may require of any officer of the government into whose possession the same may be turned over the proper voucher therefor: Provided, That the proceeds of the sale of said articles, if any there be after deducting the duties thereon, together with the expense of summons, advertising, and sale, or the excess of the value of said articles, after deducting the duties and expenses accrued thereon when turned over to the use of any department of the government, shall be refunded and paid to the manufacturer, or to the person in whose custody or

possession the articles were when seized. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may review any such case of forfeiture and do justice in the premises. If the forfeiture shall have been wrongly declared, and sale made, the Secretary is hereby authorized, in case the specific articles cannot be restored to the party aggrieved in as good order and condition as when seized, to make up to such party in money his loss and damage from the contingent fund of his department. Immediate return of seizures so forfeited shall be made to the Commissioner of Internal Revenue by the collector or deputy collector who shall make any such seizure. Articles which the collector may adjudge perishable may be sold or disposed of before declaration of forfeiture. Said sales shall be made at public auction, and notice thereof shall be given in the same manner as is provided in this section in case of forfeiture.

Sec. 71. And be it further enacted, That any violation of, or refusal to comply with, the provisions of the sixty-eighth section of this act, shall be good cause for seizure and forfeiture, substantially in manner as detailed in the section next preceding this, of all manufactured articles liable to be assessed under the provisions of this act, and not otherwise provided for; and such violation or refusal to comply shall further make any party so violating or refusing to comply liable to a fine of five hundred dollars, to be recovered in manner and form as provided in this act.

Sec. 72. And be it further enacted, That in case of the manufacture and sale or delivery of any goods, wares, merchandize, or articles as hereinbefore mentioned, without compliance on the part of the party manufacturing the same with all or any of the requirements and regulations prescribed in this act in relation thereto, the assistant assessor may, upon such information as he may have, assume and estimate the amount and value of such manufactures, and upon such assumed amount assess the duties, and said duties shall be collected in like manner as in case the provisions of this act in relation thereto had been complied with, and to such articles all the foregoing provisions for liens, fines, penalties, and forfeitures, shall in like manner apply.

Sec. 73. And be it further enacted, That all goods, wares, and merchandize, or articles manufactured or made by any person or persons not for sale, but for his, her, or their own use or consumption, and all goods, wares, and merchandize, or articles manufactured or made and sold, except spirituous and malt liquors, and manufactured tobacco, where the annual product shall not exceed the sum of six hundred dollars, shall be and are exempt from duty: Provided, That this shall not apply to any business or transaction where one party furnishes the materials, or any part thereof, and employs another party to manufacture, make or finish the goods, wares, and merchandize or articles, paying or promising to pay therefor, and receiving the goods, wares, and merchandize or articles.

Sec. 74. And be it further enacted, That the value and quantity of the goods, wares, and merchandize required to be stated, as aforesaid, and subject to an ad valorem duty, shall be estimated by the actual sales made by the manufacturer, or by his, her, or their agent, or person or persons acting in his, her, or their behalf; and where such goods, wares, and merchandize have been removed for consumption, or for delivery to others, or placed on shipboard, or are no longer within the custody and control of the manufacturer or manufacturers, or his or their agent, not being in his, her, or their factory, store or warehouse, the value shall be estimated by the average of the market value of the like goods, wares and merchandize, during the time when the same would have become liable to and charged with duty.

Sec. 75. And be it further enacted, That from and after the said first day of August, eighteen hundred and sixty-two, upon the articles, goods, wares, and merchandize, hereinafter mentioned, which shall thereafter be produced and sold, or be manufactured or made and sold, or removed for consumption, or for delivery to others than agents of the manufacturer or producer within the United States or Territories thereof, there shall be levied, collected, and paid the following duties, to be paid by the producer or manufacturer thereof, that is to say:

On candles, of whatever material made, three per centum ad valorem;

On all mineral coals, except such as are known in the trade as pea coal and dust coal, three and a half cents per ton: Provided, That for all contracts of lease of coal lands made before the first day of April, eighteen hundred and sixty-two, the lessee shall pay the tax;

On lard oil, mustard-seed oil, linseed oil, and on all animal or vegetable oils not exempted nor provided for elsewhere, whether pure or adulterated, two cents per gallon: Provided, That red oil or oleic acid, produced in