

[Continued from Page 171.]  
THE EXCISE TAX LAW.

Sec. 94. And be it further enacted, That on and after the first day of October, eighteen hundred and sixty-two, there shall be levied, collected, and paid, for and in respect of the several instruments, matters, and things mentioned, and described in the schedule (marked B) hereunto annexed, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, shall be written or printed, by any person or persons, or party who shall make sign, or issue the same, or for whose use or benefit the same shall be made, signed, or issued, the several duties or sums of money set down in figures against the same, respectively, or otherwise specified or set forth in the said schedule.

Sec. 95. 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 whatsoever, 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 fifty dollars, and such instrument, document, or paper, as aforesaid, shall be deemed invalid and of no effect.

Sec. 96. And be it further enacted, That no stamp appropriated to denote the duty charged on any particular instrument, and bearing the name of such instrument on the face thereof, shall be used for denoting any other duty of the same amount, or if so used the same shall be of no avail.

Sec. 97. And be it further enacted, That no vellum, parchment, or paper bearing a stamp appropriated by name to any particular instrument, shall be used for any other purpose, or if so used the same shall be of no avail.

Sec. 98. And be it further enacted, That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp or die, or any part of any stamp or die, which shall have been provided, made, or used in pursuance of this act, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resemble, the impression, or any part of the impression of any such stamp or die, as aforesaid, upon any vellum, parchment, or paper, or shall stamp or mark, or cause or procure to be stamped or marked, any vellum, parchment, or paper, with any such forged or counterfeited stamp or die, or part of any stamp or die, as aforesaid, with intent to defraud the United States of any of the duties hereby imposed, or any part thereof, or if any person shall utter, or sell, or expose to sale, any vellum, parchment, or paper, article, or thing, having thereupon the impression of any such counterfeited stamp or die, or any part of any stamp or die, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same respectively to be forged, counterfeited, or resembled; or if any person shall knowingly use any stamp or die which shall have been so provided, made or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or get off, or cause, or procure to be cut, torn, or got off, the impression of any stamp or die which shall have been provided, made or used in pursuance of this act, from any vellum, parchment, or paper, or any instrument or writing charged or chargeable with any of the duties hereby imposed, then, and in every such case, every person so offending, and every person knowingly and wilfully aiding, abetting, or assisting in committing any such offence, as aforesaid, shall be deemed guilty of felony, and shall, on conviction thereof, forfeit the said counterfeit stamps and the articles upon which they are placed, and be punished by fine not exceeding one thousand dollars, and by imprisonment and confinement to hard labor not exceeding five years.

Sec. 99. And be it further enacted, That in any and all cases where an adhesive stamp shall be used for denoting any duty imposed by this act, except as hereinafter provided, the person using or affixing the same shall write thereupon the initials of his name, and the date upon which the same shall be attached or used, so that the same may not again be used. And if any person shall fraudulently make use of an adhesive stamp to denote any duty imposed by this act without so effectually cancelling and obliterating such stamp, except as before mentioned, he, she, or they shall forfeit the sum of fifty dollars: Provided, nevertheless, That any proprietor or proprietors of proprietary articles, or articles subject to stamp duty under schedule C of this act, shall have the privilege of furnishing, without expense to the United States, in suitable form, to be approved by the Commissioner of Internal Revenue, his or their own dies or designs for stamps to be used thereon, to be retained in the possession of the Commissioner of Internal Revenue, for his or their separate use, which shall not be duplicated to any other person. That in all cases where such stamp is used, instead of his or their writing his or their initials and the date thereon, the said stamp shall be so affixed on the box, bottle, or package, that in opening the same, or using the contents thereof, the said stamp shall be effectually destroyed; and in default thereof shall be liable to the same penalty imposed for neglect to affix said stamp as hereinbefore prescribed in this act. Any person who shall fraudulently obtain or use any of the aforesaid stamps or designs therefor, and any person forging, or

counterfeiting, or causing or procuring the forging or counterfeiting any representation, likeness, similitude or colorable imitation of the said last-mentioned stamp, or any engraver or printer who shall sell or give away said stamps, or selling the same, or, being a merchant, broker, peddler, or person dealing, in whole or in part, in similar goods, wares, merchandise, manufactures, preparations, or articles, or those designed for similar objects or purposes, shall have knowingly or fraudulently in his, her or their possession any such forged, counterfeited likeness, similitude, or colorable imitation of the said last-mentioned stamp, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be subject to all the penalties, fines, and forfeitures prescribed in section ninety-three of this act.

Sec. 100. And be it further enacted, That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, or shall accept or pay, or cause to be accepted or paid, with design to evade the payment of any stamp duty, any bill of exchange, draft or order, or promissory note for the payment of money, liable to any of the duties imposed by this act, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the duty hereby charged thereon, he, she, or they shall, for every such bill, draft, order, or note, forfeit the sum of two hundred dollars.

Sec. 101. And be it further enacted, That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, shall, before paying or accepting the same, place thereupon a stamp, indicating the duty upon the same, as the law requires for inland bills of exchange, or promissory notes; and no bill of exchange shall be paid or negotiated without such stamp; and if any person shall pay or negotiate, or offer in payment, or receive or take in payment any such draft or order, the person or persons so offending shall forfeit the sum of one hundred dollars.

Sec. 102. And be it further enacted, That the Commissioner of Internal Revenue be, and is hereby authorized to sell to and supply collectors, deputy collectors, postmasters, stationers, or any other persons, at his discretion, with adhesive stamps or stamped paper, vellum, or parchment, as herein provided for, upon the payment, at the time of delivery, of the amount of duties said stamps, stamped paper, vellum, or parchment, so sold or supplied, represent, and may thereupon allow and deduct from the aggregate amount of such stamps, as aforesaid, the sum of not exceeding five per centum as commission to the collectors, postmasters, stationers, or other purchasers; but the cost of any paper, vellum, or parchment shall be added to the amount, after deducting the allowance of per centum, as aforesaid: Provided, That no commission shall be allowed on any sum or sums so sold or supplied of less amount than fifty dollars: And provided, further, That any proprietor or proprietors of articles named in schedule C, who shall furnish his or their own die or design for stamps, to be used especially for his or their own proprietary articles, shall be allowed the following discount, namely: on amounts purchased at one time of not less than fifty nor more than five hundred dollars, five per centum; on amounts over five hundred dollars, ten per centum. The Commissioner of Internal Revenue may from time to time make regulations for the allowance of such of the stamps issued under the provisions of this act as may have been spoiled or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been paid in error, or remitted; and such allowance shall be made either by giving other stamps in lieu of the stamps so allowed for, or by repaying the amount or value, after deducting therefrom, in case of repayment, the sum of five per centum to the owner thereof.

Sec. 103. And be it further enacted, That it shall be lawful for any person to present to the Commissioner of Internal Revenue any instrument, and require his opinion whether or not the same is chargeable with any duty; and if the said Commissioner shall be of opinion that such instrument is not chargeable with any stamp duty, it shall be lawful for him, and he is hereby required, to impress thereon a particular stamp, to be provided for that purpose, with such word or words or device thereon as he shall judge proper, which shall signify and denote that such instrument is no chargeable with any stamp duty; and every such instrument upon which the said stamp shall be impressed shall be deemed to be not so chargeable, and shall be received in evidence in all courts of law or equity, notwithstanding any objections made to the same, as being chargeable with stamp duty, and not stamped to denote the same.

Sec. 104. And be it further enacted, That on and after the date on which this act shall take effect, no telegraph company or its agent or employee shall receive from any person, or transmit to any person any dispatch or message without an adhesive stamp denoting the duty imposed by this act being affixed to a copy thereof, or having the same stamped thereupon, and in default thereof shall incur a penalty of ten dollars: Provided, That only one stamp shall be required, whether sent through one or more companies.

Sec. 105. And be it further enacted, That on and after the date on which this act shall take effect, no express company or its agent

or employee shall receive for transportation from any person any bale, bundle, box, article, or package of any description, without either delivering to the consignor thereof a printed receipt, having stamped or affixed thereon a stamp denoting the duty imposed by this act, or without affixing thereto an adhesive stamp or stamps denoting such duty, and in default thereof shall incur a penalty of ten dollars: Provided, That but one stamped receipt or stamp shall be required for each shipment from one party to another party at the same time, whether such shipment consists of one or more packages: And provided, also, That no stamped receipts or stamp shall be required for any bale, bundle, box, article, or package transported for the government, nor for such bales, bundles, boxes, or packages as are transported by such companies without charge thereon.

Sec. 106. And be it further enacted, That all the provisions of this act relating to dies, stamps, adhesive stamps, and stamp duties shall extend to and include (except where manifestly inapplicable) all the articles or objects enumerated in schedule marked C, subject to stamp duties, and apply to the provisions in relation thereto.

Sec. 107. And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-two, no person or persons, firms, companies, or corporations, shall make, prepare, and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery, cosmetics, and playing cards, upon which a duty is imposed by this act, as enumerated and mentioned in schedule C, without affixing thereto an adhesive stamp or label denoting the duty before mentioned, and in default thereof shall incur a penalty of ten dollars: Provided, That nothing in this act contained shall apply to any uncompounded medicinal drug or chemical, nor to any medicine compounded according to the United States or other national pharmacopoeia, nor of which the full and proper formula is published in either of the dispensatories, formularies, or text books in common use among physicians and apothecaries, including homoeopathic and eclectic, or in any pharmaceutical journal now used by any incorporated college of pharmacy, and not sold or offered for sale, or advertised under any other name, form, or guise than that under which they may be severally denominated and laid down in said pharmacopoeias, dispensatories, text books, or journals, as aforesaid, nor to medicines sold to or for the use of any person, which may be mixed and compounded specially for said persons, according to the written recipe or prescription of a physician or surgeon.

Sec. 107. And be it further enacted, That every manufacturer or maker of any of the articles for sale mentioned in schedule C, after the same shall have been so made, and the particulars hereinbefore required as to stamps have been complied with, who shall take off, remove, or detach, or cause or permit, or suffer to be taken off, or removed or detached, any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offence shall be committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing, and every such article or commodity as aforesaid shall also be forfeited.

Sec. 109. And be it further enacted, That every maker or manufacturer of any of the articles or commodities mentioned in schedule C, as aforesaid, who shall sell, send out, remove, or deliver any article or commodity, manufactured as aforesaid, before the duty thereon shall have been fully paid, by affixing thereon the proper stamp, as in this act provided, or who shall hide or conceal, or cause to be hidden or concealed, or who shall remove or convey away, or deposit, or cause to be removed or conveyed away from or deposited in any place, any such article or commodity, to evade the duty chargeable thereon, or any part thereof, shall be subject to a penalty of one hundred dollars, together with the forfeiture of any such article or commodity: Provided, That medicines, preparations, compositions, perfumery, and cosmetics, upon which stamp duties are required by this act, may, when intended for exportation, be manufactured and sold, or removed without having stamps affixed thereto, and without being charged with duty, as aforesaid: and every manufacturer or maker of any article, as aforesaid, intended for exportation, shall give such bonds and be subject to such rules and regulations to protect the revenue against fraud as may be from time to time prescribed by the Secretary of the Treasury.

Sec. 110. And be it further enacted, That every manufacturer or maker of any of the articles or commodities, as aforesaid, or his chief workman, agent, or superintendent, shall at the end of each and every month make and sign a declaration in writing that no such article or commodity, as aforesaid, has, during such preceding month, or time when the last declaration was made, been removed, carried, or sent, or caused, or suffered, or known to have been removed, carried, or sent from the premises of such manufacturer or maker, other than such as have been duly taken account of and charged with the stamp duty, on pain of such manufacturer or maker forfeiting for every refusal or neglect to make such declaration one hundred dollars; and if any such

manufacturer or maker, or his chief workman, agent, or superintendent, shall make any false or untrue declaration, such manufacturer, or maker, his chief workman, agent, or superintendent, making the same, shall forfeit five hundred dollars.

FACTS AND FICTION.

GOOD PUN.—A man who was about opening a tavern called on a carpenter and informed him that he wanted a handsome bar made, and inquired if he could accommodate him.

"As to that," replied the carpenter, "you can find bar maids enough, but I can't spare one of my gals for you."

FOR WHAT SINS?—The war ram built by the ladies of Charleston was launched with much ceremony recently. Mr. Yeadon, of the *Courier*, baptized the vessel with this formula:

"With all solemnity and reverence, and invoking on thee the blessing of Almighty God, noble boat, 'Palmetto State,' I baptize thee in the name of the patriotic ladies of South Carolina. Amen."

CIVILIZED WARFARE.—The St. Louis correspondent of the New York *Tribune* boasts that, within the last three months, the Federal officers have shot, in cold blood, no less than six hundred prisoners. A Northern editor asks:

"Can it be wondered at if such atrocities provoke reprisals from the Confederates?"

—The city of Cincinnati is reported to be full of destitute negroes, set free in the South, and more coming. The *Enquirer* asks "What is to be done?" If they are not trumps, discard them.

CAUGHT IN HIS OWN TRAP.—A citizen of the "Union," who had made stirring appeals to his fellow citizens to enlist, finally concluded to set the example, and enlist himself. He was "blessed" with a physical infirmity which he supposed would exempt him from military duty. Nevertheless, to parade his patriotism, he signed his name to an enlistment paper. The surgeon examined, and pronounced him "all right."

"What!" said the astonished "patriot," "you don't mean to say I can go?"

"Certainly, sir."

"But," said he, "I have a serious infirmity,"

at the same time pointing it out to the examiner.

"Never mind that," said the heartless

surgeon, "you are all right; go and do your duty."

The last that was seen of the "patriotic" individual, he was endeavoring to procure a substitute.

THE CONFEDERATE GUILLOTINE.—Gen. Van Dorn, after his last disaster at Corinth, was instantly removed by J. F. Davis. Gen. Halleck favors the same rigid system.

WOOLLEN RAGS FOR PAPER.—Woollen rags have at length been reduced to the service of the paper maker. In England old coats, trousers, blankets, etc., hitherto fit for little else than manure, are by some secret process bleached and transmuted into a white fibrous pulp, which is freely bought up by the paper makers at the rate of \$25 a ton, and excellent printing paper, suitable for newspapers, made of it.

FACTS ABOUT NEWSPAPERS.—The recent preliminary report of the eighth U. S. census, furnishes some astonishing facts relative to "the public press."

Of 4,051 papers and periodicals published in the United States at the date of the census of 1850, 3,242, or 80.02 per cent. were political in their character; 290 or 7.38 per cent. are devoted to literature; religion and theology compose the province of 277, or 6.83 per cent., while 234, or 5.77 per cent. are classed as miscellaneous. Of the total circulation in the country, three States—New York, Pennsylvania and Massachusetts—furnish 539,026,124 copies, or considerably more than half of the aggregate amount, which is 927,951,548 copies.

A BLIND PAINTER.—"How charmingly those blinds of yours are painted!" remarked Smith to his friend Jones, who was furnishing a new and nuptial abode.

"I hey are," replied Jones, with his blandest smile, "and you will be surprised, perhaps, when I tell you they are the work of a blind painter."

A small watch in the London Exhibition, set in a ring for a lady's finger, goes for six hours, and is offered for sale at the moderate sum of \$250.

"Over the left," the cant phrase implying falsehood, has been abandoned down-east for the more emphatic and significant expression, "Over the wires!"

A NEGRO Baptist of the South said to his Methodist master:

You've read the Bible, I suppose?

Yes.

Well, you've read in it of one John de Baptist, haven't yo'?

Yes.

Well, you never see noffin about John de Mefodist, did you?

No.

We l, den, you see dere's Baptist in de Bib'e,

but dere aint no Mefodist, and de Bible's on my side, Massa.