

over one thousand, twenty-five dollars; lawyers, physicians, surgeons, dentists, and claim and patent agents, ten dollars each; and to prevent evasion, each trade or occupation, for which license is required, is particularly defined.

Sec. 65 exempts apothecaries, confectioners, eating-houses, tobaccoists and retail dealers for license, when their annual gross receipts do not exceed one thousand dollars.

Sec. 66 declares how the law shall be construed in relation to manufacturers, vintners, apothecaries and physicians in certain cases.

Sec. 67 provides that no license obtained under the provisions of the act, shall authorize the commencement or continuance of any trade, business, occupation, or employment in any State or Territory, which is or shall be prohibited by the laws of said State or Territory; and that nothing in the act shall be construed to prevent the States and Territories within their limits from placing a duty, tax, or license on the same things for State or Territorial purposes.

Sec. 68 prescribes the duties of manufacturers relative to furnishing assessors with lists of their products under oath.

Sec. 69 provides for the payment, monthly, of the duties on manufactures, the manufacturer to have a lien on goods manufactured on commission.

Sec. 70 indicates the course to be pursued by officers, in case of neglect or refusal to pay duties, the goods, wares and merchandise on which the duties are not paid being forfeited to the United States.

Sec. 71 makes the violation of, or refusal to comply with the provisions of the law, punishable with a fine of five hundred dollars.

Sec. 72 points out the duties of assistant assessor in certain cases of delinquency.

Sec. 73 exempts goods made for the use of those manufacturing them, when produced by their own labor, to the amount of three hundred dollars, from duty.

Sec. 74 provides that the quantity and value of goods shall be ascertained by actual sales, and market value.

Sec. 75 affixes the duty on manufactures after the first day of August, eighteen hundred and sixty-two, as follows: On candles, three per cent; mineral coals, three cents per ton; lard oil, linseed oil, mustard seed oil, and all animal and vegetable oils, two cents per gallon; gas, from five to fifteen cents per thousand cubic feet; illuminating coal oil, ten cents, if distilled from coal exclusively, eight cents per gallon; ground coffee, or substitute for coffee, three mills per pound; ground spices, one cent per pound; refined sugar, two mills per pound; brown and other sugars produced directly from cane and not from sorghum or imphee, candy and all confectionery, chocolate and cocoa, prepared, one cent per pound; saleratus and bicarbonate of soda, five mills per pound; starch, from potatoes, one mill, from corn or wheat, one and a half mills, from rice and other material, four mills per pound; tobacco of all descriptions for chewing, if not valued at more than thirty cents per pound, ten cents, if of greater value than thirty cents, fifteen cents per pound; smoking tobacco, from two to five cents per pound; snuff, twenty cents per pound; cigars, from fifty cents to three dollars and fifty cents per thousand; gun-powder, from five mills to six cents per pound; white lead and oxide of zinc, twenty-five cents per one hundred pounds; sulphate of barytes, ten cents per one hundred pounds; paints and painters' colors, not otherwise provided for, five per cent, ad valorem; one day clocks, five cents, more than one day, ten cents each; pins, umbrellas and parasols, five per cent; screws, one and a half cent per pound; iron, from one dollar and a half to ten dollars per ton; paper, including pasteboard and binders' boards, three per cent; soap, from five mills to two cents per pound; salt, four cents per one hundred pounds; pickles and preserved fruits, meats and fish, in cans, five per cent; glue and gelatine of all kinds in a solid state, five mills per pound; glue and cement in a liquid state, twenty five cents per gallon; enamelled leather, five mills; japanned split, four mills, and enamelled skirting, one and a half cent per square foot; sole and other rough leather made from hides imported from East of the Cape of Good Hope, and all damged leather, five mills per pound; all other sole, harness and rough leather, hemlock tanned, seven mills, oak tanned, one cent per pound; all other finished upper leather, except calf skins, including bend and

butt leather, one cent per pound; offal leather, five mills per pound; oil dressed leather and deer-skins, two cents per pound; calf skins, six cents each; morocco, goat, kid, sheep, horse and hog skins tanned and finished, four per cent; patent calf skins, five per cent; conducting hose, three per cent; wine made of grapes, five cents per gallon; varnish, five per cent; furs manufactured and made up, three per cent; cloth and all fabrics of cotton, wool or other material not dyed, bleached or printed, three per cent; diamonds and other jewelry, three per cent; cotton held or owned after the first day of October next, five mills, and if removed or transported from the place of its production, double that amount per pound; cotton in hands of manufacturer on the first of October, not subject to duty: all other manufacturers of cotton, wool, silk, worsted, 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, or other materials, wholly or in part, not otherwise provided for, three per cent. There is a long list of articles not considered manufactures, including printed publications, boards, shingles, timber, staves, headings, hoop, iron in pigs, slabs, blooms and loops, lead in pigs or bars, bread and bread stuffs, copper in ingots or pigs, building materials of various kinds, butter, cheese, and sundry other articles in common use.

Sec. 76 provides for the payment of a duty of one tenth of one per cent on auction sales.

Sec. 77 imposes a duty on carriages of all kinds, the bodies of which rest on springs, of from one to ten dollars according to value; on yachts or pleasure vessels when under the value of six hundred dollars, a duty of five dollars; when not exceeding one thousand dollars in value, ten dollars; and upon those of a greater value at the rate of ten per cent; on billiard tables, ten dollars; on gold plate, fifty cents, and on silver plate, three cents per ounce—forty ounces to any one person being exempt.

Sec. 78 prescribes what duties shall be paid by butchers on cattle, hogs and sheep slaughtered for sale: cattle over eighteen months old, thirty, under that age, five; hogs, ten; and sheep, five cents per head.

Sec. 79 requires butchers to make monthly statements of their business to the assistant assessor.

Sec. 80 provides for the payment of duties by the owners of railroads, steamboats, ferryboats and toll bridges, from one and a half to three per cent, on gross receipts.

Sec. 81 requires the payment of a duty of three per cent, on all dues, dividends, and sums of money payable to stockholders of railroad companies.

Sec. 82 provides for taxing the dividends and dues paid by banks, trust companies, savings institutions, and insurance companies, three per cent.

Sec. 83 prescribes the time of payment of the duties of the aforesaid institutions; and affixes the penalty for default.

Sections 84 and 85 relate to what is required of insurance companies.

Sec. 86 provides for deducting three per cent from the salaries of government officers of all classes and grades, over all sums exceeding six hundred dollars.

Sec. 87 requires the payment of three dollars for every passport issued by the Secretary of State.

Sec. 88 levies three per cent, on receipts for advertisements in newspapers and other publications.

Sec. 89 repeals sections forty nine and fifty (excepting so much as relates to the selection of depositaries), and fifty one of the act of Aug. 5th, 1861.

Sec. 90 requires the payment of three per cent, on all annual incomes over six hundred dollars, when they do not exceed ten thousand dollars, and when they exceed that sum, five per cent.

Sec. 91 to 93 contain provisions relating to the collection of the income tax, which is made payable on the thirtieth day of June, eighteen hundred and sixty-three, and annually thereafter.

Sec. 94 to 110 inclusive provide for the levying, collecting and payment of stamp duties, and every agreement, bank check, draft or order, exceeding twenty dollars; bill of exchange, inland or foreign, exceeding twenty dollars; bill of lading, express, bond, certificate, contract, conveyance, dispatch telegraphic, entry, insurance, lease, manifest, mortgage,

passage ticket, power of attorney, probate of will or letters of administration, protest, warehouse receipts and writ, or other original process by which any suit is commenced in any court of record either law or equity to be stamped; the making, signing or issuing of any instrument, document or paper without the same being stamped, incurring a penalty of fifty dollars. Medicines and all curatives, cosmetics and perfumery are also subjected to the stamp arrangement.

Sec. 111 and 112 provide for taxing legacies and distributive shares arising from personal property of individuals dying hereafter, from seventy-five cents to five dollars on each hundred dollars, according to the degree of consanguinity which was, no doubt, the last thing deemed available for the raising of funds for the payment of interest on the enormous public debt which has accrued since the commencement of the war, and for the further prosecution of the fratricidal conflict.

Sec. 113 provides for determining by the Commissioner of Internal Revenue in what district the property of incorporated companies shall be assessed and the tax collected, and of whom payment shall be demanded.

Sec. 114 forfeits property found fraudulently in the possession of persons to avoid the payment of duties, to the United States.

Sec. 115 provides that the pay of the assessors and collectors and their deputies shall be paid out of the accruing duties on taxes before the same be paid into the treasury, and appropriates half a million to pay the salary of the Commissioner of Internal Revenue, his clerks and the general expenses of his office.

Secs. 116 and 117 relate to drawbacks in certain cases.

Sec. 118 offsets the appropriation of sixty thousand dollars made to New Mexico, for the completion of the Capitol of the Territory by act of June twenty-fifth, eighteen hundred and sixty, and the appropriation of thirty thousand made for military roads there, by act of March second, eighteen hundred and sixty-one against the direct tax, of sixty-two thousand six hundred and fifty-eight dollars, levied upon said Territory by the act of August fifth, eighteen hundred and sixty-one.

Sec. 119 suspends the annual collection of the twenty million direct tax, after the payment of one year's tax, until the first day of April eighteen hundred and sixty-five.

A MODEL FOURTH OF JULY ORATION. [Prepared for the London Times.]

Well, now, let us suppose that, on this present Fourth of July, some men of moderation and good sense, with something to lose and with some spirit of fairness and candor, could be induced, in defiance of the prejudice that would naturally attach itself to such a character, to undertake a Fourth of July oration, and let us consider how he would express himself. We will drop eagles, thunderbolts, waterspouts and hurricanes, the North and the South; the East and the West, time, space, eternity and infinity, and the other conditions of a regular Fourth of July oration and proceed at once to the substance of what such a person might be supposed to have to say. "Fellow Citizens," he might naturally observe, "this is no time for extravagant and exaggerated paucity. Let us keep our eloquence for better times, and endeavor, if we can, to learn something from our present position. We have had our own way in this matter of the war, and are not, as far as I can see, very much the better for it. The English told us all along that we had better save our blood and our money, and make a friendly parting with the South, since it was clear there was no chance of our dwelling together under the same government any more. Of course, we felt the greatest contempt and hatred for whatever England said, and knew that it must be done with a wish to ruin us. But, for all I can see, England was not very far wrong.

We have always been going to conquer the South in thirty days. We have not done it yet, and, for my part, I don't see that we are much nearer doing it than we were when we first began. Here have we been for eighty years triumphing over poor old England, because she, at the distance of 3,000 miles, was not able to conquer her colonies, with France to help them; and here are we, after a year and a half of war, not yet able to take Richmond, 130 miles south of Washington, and very much afraid, the other day, for the safety of Washington itself. Then, we have been always at England for bringing Hessians and other Germans to conquer us. But what does the South say, and say truly? It says that all the Germans that fought for King George, were mere lambs and chickens compared to the gentry who fight under the blessed leadership of Blenker, and Sigel, and Heintzelman. They do fight, that's certain; but then there is nothing that they will not steal. Since we find ourselves obliged to employ such means to coerce the South, we need not be

surprised that poor old King George, who lived in days before people understood anything about the rights of men, should have taken the same course.

Then, as for military violence, why, what were all the armies the English brought into the field, compared with those that are under the orders of our generals? I don't believe Howe or Clinton had ever at any time 50,000 men under his orders. Lord Cornwallis when he surrendered at Yorktown, had only a poor 7,000 men, while McClellan and Davis, Halleck and Beauregard are carrying on the work of destruction with half a million of men on each side.

We have been in the habit of asking: what right had the English to call us 'rebels,' and to shed one drop of blood in seeking to retain us against our will? They ought to have known that all men are free and equal, and have a right to consult their own wishes in the choice of a government and in search of happiness. That's very true; but are not the South free and equal too? Have not they as much right as we, to consult their own feelings in the choice of a government and the search after happiness?

The wisest people in England, during the war of independence, consider that success was even more to be dreaded than failure, for while failure would diminish the empire, success would destroy the liberties of the nation. Does not the same danger hang over us? If we lose the South, we lose a large population and a vast territory; but population increases fast in new countries, and, as for territory, we shall still have more than we know what to do with. If, however, we conquer the South, we must govern them by the sword; and how shall we contrive to set up a military power and a strong executive, able to keep the South in slavery, and yet unable to encroach upon the liberties of the North? The man has got on the horse to kill the stag, but when he has killed him, are we quite sure he can get off again.

It was very wrong of the English to make war on a nation speaking their own language and of their own kindred and lineage, but the relationship was remote; and, although England and America both belonged to the same crown, they could not be said to be the same country. But we are doing our best to exterminate our fellow countrymen, with the same language, the same traditions, the same laws, the same history. How many of us have sons fighting on both sides, or daughters married to a Southerner and the other to a Northerner? Every volley of artillery sweeps away the very life and soul of the country. We are shedding our own blood and mangling our own flesh.

We have been in the habit of despising England for her heavy debt and the vast taxation her people have to bear. But that debt was mainly incurred in a cause for which she has no reason to blush—in fighting for her own liberties and those of Europe against two great conquerors, Louis XIV. and the Emperor Napoleon. That debt took a hundred and forty years to accumulate, while we have incurred at least a quarter of it in a year and a half. But in what cause? Not to maintain liberty, not to preserve the balance of power, but to put down those very principles of freedom to which we owe our existence as a separate state, and to cause our children to pass through the fire to the Moloch of overgrown pride and distempered ambition.

Look how England has treated us! She is starving her operatives, crippling her trade, reducing her revenue, rather than break a blockade which would melt away before her breath, and vanish at her touch, while we have been never weary of loading her with insults. We took from her the right of search, which she only wanted for the protection of the negroes, for the sake of whom many profess that we are carrying on the present civil war. We kept back the maps which showed that she was in the right in the dispute about the Canadian frontiers; we bullied her out of her rights on the Columbia river; we dismissed her ambassador for enlisting our people, though we are willing to take hers whenever we can find them."

AN EMPHATIC COLONEL.—A letter from Yorktown, written just after its evacuation, told this anecdote:

A good joke occurred about Congressmen this afternoon. A Michigan Colonel was in command of the guard. Citizens were prohibited admittance. Several came up and asked the corporal to pass them, saying that they were Congressmen. The corporal stated the case to the Colonel.

"They are Congressmen, are they?" asked the Colonel.

"So they say."

"Well, let them pass and go where they please," said the Colonel. "Let them tramp on torpedoes, go into the magazines, and where there is any prospect of their being blown to the devil, for that is the quickest way to end the war."

A POLITE TURK IN PARIS.—Said Pacha, a corpulent as he is, and sensual as he seems to be, says, nevertheless, at times, some very smart and sensible things, and in a graceful way withal, which adds to their charm. The town rings with many of his smart sayings; one of the best worthy of repeating was his reply to the Empress, the other day, to her Majesty's inquiry what he thought of Paris. "Though I have never been in your Majesty's capital before, the stories in the Arabian Nights have familiarized me with all that I have seen."—[Paris correspondence.]