THE LAW NOW IN EFFECT.

Revenue Act Requires the Use of Stamps in Business Transactions.

Supply Will Soon be Equal to the Demand —Penalty for Violation of the Law.

The revenue law went into effect today, and as soon as Collector Lewis receives an adequate supply of stamps all will be running smoothly. At present the documentary work is carried on by exchanging checks for a rather short and it will be some days perhaps before the demand is satisfied. The proprietary kind, however, carried today, and were dealt out to all applying for them, in lots equal to the demand.

Inasmuch as there is a heavy penalty to be attached to the use of a check known as the long pointed check that they may not be found guilty of any infringement, Deputy Collector A. J. Neal stamps on all bank checks, bills of exchange, drafts, notes or promissory notes for the payment of money by the provisions.

Banks and banks of co-operative building and loan associations, whose capital stock does not exceed $50,000, and building and loan associations or companies that make

their shares of stock, each, 2 cents.

Power of attorney to vote, 25 cents.

Proxies or checks, each, one cent.

Leases or contracts for rent of land or tenements—For not to exceed one year, 25 cents; over one year but not exceeding five years, 50 cents.

Deeds—$100 to $500, 50 cents; each additional $500 or fraction thereof 50 cents.

Mortgages and trustees' deeds and assignments of same—$1,000 to $1,500, 50 cents; for each additional $500 or fraction thereof over $1,500, 25 cents.

Indemnifying bonds—25 cents.

Telephone messages—For charge of 15 cents or more, 1 cent for each message or service rendered.

Telegraph—1 cent for each message.

The following sections cover the penalty for neglecting documents with or stamps:

Section 15—That any person or persons who shall register, issue, sell, or transfer, or who shall receive for any such purpose, sell, or transfer any instrument, document, or paper of any kind or description whatever named or mentioned in schedule A of this act without the same being duly stamped * * * such person or persons making, signing, or issuing such instrument, document or paper, or selling or disposing of the same, or receiving the same with intent to sell or transfer the same, or making use of the same for any purpose whatsoever, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding one hundred dollars, or by imprisonment not exceeding six months, or both, in the discretion of the court; and such instrument, document, or paper, if issued after the passage of this act and being stamped according to law, shall be deemed invalid and of no effect: Provided, That nothing herein or in any other section of this act contained shall be held to apply to any instrument the stamp required by law * * * and the sale, or use of which as having an interest therein, shall be subsequently discovered or affixing such stamp to said instrument, or document, cannot be had, in a very few of the cases, should appear before the commissioner of internal revenue of the proper district, who, upon the payment of the price of the proper stamp required by law, and of a penalty of ten per centum of the amount of such stamp, shall cancel the same, and such instrument or paper shall thereupon be deemed to be valid, to all intents and purposes as if such stamp had been duly affixed. And provided further, That when it shall appear to such commissioner, to the satisfaction of the collector of the district, that any such instrument or paper has been duly executed, at the time of making or issuing the same, by reason of accident, mistake, inadvertence, or urgent necessity, and without any willful design to defraud the United States of the proper revenue or to evade or delay the payment thereof, then and in such case, if such instrument or paper is offered to be stamped within thirty days after the execution thereof, duly certified by the officer having charge of any records in which such original instrument or paper may be recorded or otherwise duly proven to the satisfaction of the collector, shall, within 10 calendar days after such proof, making or issuing thereof, be brought to the said collector of internal revenue to be stamped, and the stamp tax thereupon (before any such paper shall be lawful for the said collector to permit the party aforesaid and to receive the same), and upon the payment of such stamp tax and of a penalty of ten per centum on the amount thereof, duly certified by the collector, which he is hereby authorized to issue in such cases, he shall be lawful for the said collector to permit the party aforesaid and to receive the same), and upon the payment of such stamp tax and of a penalty of ten per centum on the amount thereof, duly certified by the collector, which he is hereby authorized to issue in such cases, he shall be lawful for the said collector to permit the party aforesaid to affix the proper stamp thereto; and the original to be, to all intents and purposes, as valid from the time of the first execution thereof as if such stamp had been affixed thereto at such time, and the person making, signing, issuing, selling, or disposing of such instrument or paper shall not be liable to any penalty or forfeiture for omitting to affix such stamp at the time of the first execution thereof.

Section 16—That any person or persons who shall counterfeit, or cause or procure to be counterfeited, or shall knowingly aid or assist in counterfeiting any of the dies used to impress any of the stamps, or any part thereof, provided for by this act, or shall use any such counterfeited die, or shall fraudulently make use of any of the said dies used by the proper officer for impressing the stamps aforesaid, or any part thereof, or shall fraudulently use any such stamp which has been before used, or any stamp or part of a stamp which shall have been fraudulently cut, torn, or in any way removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, with intent to defraud the revenue, or shall fraudulently make or sign any writing or printing purporting to be the signature of any officer authorized to sign or execute any certificate required by this act, or to be affixed to or made upon any stamp, or shall knowingly and fraudulently demand, make, sign, or execute any certificate required by this act in relation to the stamping of any instrument, matter, or thing, or shall knowingly and fraudulently do any act in relation to the stamping of any instrument, matter, or thing required by this act to be stamped, with intent to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 17—That any person who shall knowingly purchase or receive from any other person any counterfeit stamp, or any genuine stamp which has been before used, or any genuine stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any forged or counterfeited die, or any part thereof, provided for by this act, or any plate, engraving, photograph, or other thing used or employed for the purpose of counterfeiting the stamps provided for by this act, or any part thereof, or any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

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Section 42—That any person who shall knowingly sell or expose for sale any stamp which has been before used, or any stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any counterfeit stamp, or any genuine stamp which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

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Section 44—That any person who shall knowingly sell or expose for sale any stamp which has been before used, or any stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any counterfeit stamp, or any genuine stamp which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 45—That any person who shall knowingly purchase or receive from any other person any counterfeit stamp, or any genuine stamp which has been before used, or any genuine stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any forged or counterfeited die, or any part thereof, provided for by this act, or any plate, engraving, photograph, or other thing used or employed for the purpose of counterfeiting the stamps provided for by this act, or any part thereof, or any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 46—That any person who shall knowingly sell or expose for sale any stamp which has been before used, or any stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any counterfeit stamp, or any genuine stamp which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 47—That any person who shall knowingly purchase or receive from any other person any counterfeit stamp, or any genuine stamp which has been before used, or any genuine stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any forged or counterfeited die, or any part thereof, provided for by this act, or any plate, engraving, photograph, or other thing used or employed for the purpose of counterfeiting the stamps provided for by this act, or any part thereof, or any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 48—That any person who shall knowingly sell or expose for sale any stamp which has been before used, or any stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any counterfeit stamp, or any genuine stamp which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 49—That any person who shall knowingly purchase or receive from any other person any counterfeit stamp, or any genuine stamp which has been before used, or any genuine stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any forged or counterfeited die, or any part thereof, provided for by this act, or any plate, engraving, photograph, or other thing used or employed for the purpose of counterfeiting the stamps provided for by this act, or any part thereof, or any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 50—That any person who shall knowingly sell or expose for sale any stamp which has been before used, or any stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any counterfeit stamp, or any genuine stamp which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 51—That any person who shall knowingly purchase or receive from any other person any counterfeit stamp, or any genuine stamp which has been before used, or any genuine stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any forged or counterfeited die, or any part thereof, provided for by this act, or any plate, engraving, photograph, or other thing used or employed for the purpose of counterfeiting the stamps provided for by this act, or any part thereof, or any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 52—That any person who shall knowingly sell or expose for sale any stamp which has been before used, or any stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any counterfeit stamp, or any genuine stamp which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 53—That any person who shall knowingly purchase or receive from any other person any counterfeit stamp, or any genuine stamp which has been before used, or any genuine stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any forged or counterfeited die, or any part thereof, provided for by this act, or any plate, engraving, photograph, or other thing used or employed for the purpose of counterfeiting the stamps provided for by this act, or any part thereof, or any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 54—That any person who shall knowingly sell or expose for sale any stamp which has been before used, or any stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any counterfeit stamp, or any genuine stamp which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty or revenue, shall be deemed guilty of a felony, and on conviction thereof shall be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not exceeding five years, or by both such fine and imprisonment, in the discretion of the court.

Section 55—That any person who shall knowingly purchase or receive from any other person any counterfeit stamp, or any genuine stamp which has been before used, or any genuine stamp which has been fraudulently removed from any vellum, parchment, or paper upon which it has been impressed by the proper officer, or any forged or counterfeited die, or any part thereof, provided for by this act, or any plate, engraving, photograph, or other thing used or employed for the purpose of counterfeiting the stamps provided for by this act, or any part thereof, or any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, or any vellum, parchment, or paper having thereon the impression of any genuine die provided for by this act, or any part thereof, which has been fraudulently made use of, with intent to use the same, or cause the same to be used, to defraud the United States of any duty or revenue, or to enable any other person to defraud the United States of any duty