

with Consul Magee, for the recent outrage on his person, paying ten thousand pounds.

FOREIGN.

PARIS, 16.—The defeat of the government in the Assembly this afternoon and the consequent resignation of the ministers cause intense excitement here; it was the general opinion here that a compromise would be effected. The vote against the government comprised 331 members of the left, 20 Bonapartists and 30 Legitimists. Thiers voted with the opposition.

VERSAILLES, 16.—The hall of the National Assembly was filled today with an eager crowd, to witness the discussion on the question of giving priority to the electoral law over the municipal bill. Batbie opened the discussion, offering a motion requiring the debate on the electoral law to begin on Wednesday next; the motion was supported by the Duke de Broglie, in an exhaustive speech, in the course of which he declared that the government did not wish to evade its engagement in relation to the municipal bill, believing that the country desired that the electoral law should be first discussed. He refused to accept the declaration of Lucien Brun, of the extreme right, that that party would oppose giving priority to the electoral bill, but he did not desire the opposition to be understood as implying a lack of confidence. The debate continued till a late hour, the excitement being frequently so great that it became necessary to suspend the proceedings. When the question was finally put, Buffet, the president, announced that the government had been defeated, the vote standing 317 to 331, being a majority of 64 against the government.

After the tumult caused by the announcement had subsided, the Duke de Casas offered a motion for the approval of the postal convention between France and the United States, which he announced was his last act as minister for foreign affairs in the present cabinet; the Assembly thereupon adjourned, and the ministers soon afterwards handed their resignations to President MacMahon.

PARIS, 17.—President MacMahon has accepted the resignation of the De Broglie cabinet, and has entrusted M. Goulard with the formation of a new ministry, which is expected to be completed to-morrow. M. Goulard, in accepting the premiership, declared that his policy would be to carry constitutional bills through the Assembly, and to complete the organization of MacMahon's powers. It is reported that Goulard is forming a new government from the Right Centre and Conservatives and a portion of the Left Centre. M. Mague and others of the late ministry will probably be retained.

The latest advices from Versailles mention Goulard as Minister of the Interior, Count Chaudorde of Foreign affairs, Mague finance, Matthieu Bodet public works, Desseilling commerce, Desjardins education, Gen. Bertrand war.

The republican journals strongly urge the immediate dissolution of the Assembly, which they declare powerless to constitute anything. There is a rumor that the extreme right intend to move the restoration of the monarchy, and if the motion fails they will vote for dissolution. The opinion is generally expressed that the legitimists' party in the Assembly, by its vote on Friday, committed political suicide. It is asserted that their policy was inspired from Frohsdorf. The division between the moderate and extreme right renders probable an alliance between the former section and the conservative wing of the left centre. A new majority may thus be constituted, which will support the incoming government and enable it to continue the execution of the programme of the Septennate, and bring about the speedy adoption of constitutional bills. It is not thought that there is any immediate prospect of the dissolution of the Assembly. Tranquility prevails throughout France, and President MacMahon's power is unquestioned.

LONDON, 17.—A collision on the railway at Merthyr Tydvil, Wales, seriously injured forty persons. Madrid specials say the new government intend to revive titles of nobility and to subsidize the clergy. The steamship Farraday, with the new Atlantic cable, has sailed from Gravesend.

The Emperor's nephew, arrested at St. Petersburg for theft, was the Grand Duke Constantine's son. Immense crowds gathered this morning to see the Czar en route from Buckingham Palace to Guildhall. The Czar landed at Guildhall at two p. m. and afterwards left via the Thames embankment; traffic was suspended all day on the Strand, Fleet St., Ludgate and Cheapside.

LONDON, 18.—The Czar went to Windsor yesterday and bid farewell to the Queen; to-day he visits the Guildhall. Flags are flying.

PARIS, 18.—The Journal Des Debates says that Goulard's attempt to form a cabinet has failed completely. Mague, Minister of Finance in the late cabinet, cannot come to Paris in consequence of ill health.

Correspondence.

Some Points of the Internal Revenue Law.

SALT LAKE CITY, MAY 14, 1874.

Editor Deseret News.

SIR:—In satisfaction of your verbal request of even date herewith, I give below some points of the internal revenue law, concerning which there seems to be an almost total ignorance in some parts of Utah.

Special taxes (licenses) are imposed by law, as follows, namely:

Table listing various taxes and their amounts: Rectifiers, Dealers, Retail liquor, Wholesale liquor, etc.

Every person who rectifies, purifies or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, or wash, through continuous closed vessels and pipes, until the manufacture thereof is complete; and every wholesale or retail liquor dealer who has in his possession any still or leach-tub, or who shall keep any other apparatus for the purpose of refining in any manner distilled spirits; and every person who, without rectifying, refining, or purifying distilled spirits, shall, by mixing such spirits, wine, or other liquor, with any materials, manufacture any spurious, imitation, or compound liquors, for sale, under any name whatever, shall be regarded as a rectifier.

Every person who sells or offers for sale foreign or domestic distilled spirits, or wines, in less quantities than five gallons at the same time, is a retail liquor dealer; and every person who sells or offers for sale foreign or domestic spirits or wines in quantities of not less than five gallons at the same time, is a wholesale liquor dealer.

Every person who sells or offers for sale malt liquors in larger quantities than five gallons at one time, but who does not deal in spirituous liquors, is a wholesale malt liquor dealer; and every person who sells or offers for sale malt liquors in quantities of five gallons or less at one time, but who does not deal in spirituous liquors, is a retail malt liquor dealer.

Every person whose business it is to sell, or offer for sale, manufactured tobacco, snuff, or cigars, is a dealer in manufactured tobacco.

Every person who manufactures fermented liquors of any name or description, for sale, from malt, wholly or in part, or from any substitute therefor, is a brewer. But neither a distiller, a brewer, or a manufacturer of tobacco or cigars is liable to the special tax as dealers in these articles, for selling, at the place of manufacture, in packages properly stamped, &c., his own product.

Special taxes are due and payable at the Collector's or Dept. Collector's office, on or before the 30th of April of each year, or before commencing business if such business be commenced subsequent to April 30th.

It is not the Collector's or Deputy Collector's business to run around and collect these taxes, but it is their business to ascertain, monthly, and report to the Commissioner of Internal Revenue, and also to the U. S. District Attorney, all persons or firms that may be doing business in violation of law.

Special tax stamps are not transferable from person to person, and in case of removal a new tax is incurred unless the fact of removal is registered with the Collector or Deputy.

Every change of firm whereby a former partner retires from the same, or a new partner is admitted, constitutes, in contemplation of law, a new firm liable to new special tax for the unexpired part of the year for which the same has been paid by the original firm, dating from the first day of the month in which the change occurs.

Neither ignorance, nor negligence, nor poverty is a valid excuse for the violation or infraction of law.

Every person, (person being equivalent to firm, corporation, or association,) engaging in any of the avocations above named without first having filed his application and procured the stamp denoting the payment of the special tax or taxes to which he is thereby rendered liable, is subject to the following, among other penalties, viz:

1. Penalty amounting to 50 per cent. of the tax, to be assessed by the Commissioner of Internal Revenue upon the report of the Collector, and by the latter collected summarily.

2. Penalty equal to the tax, but in no case less than \$10, where the offence is mere negligence; where it is wilful neglect or refusal, double the tax, to be recovered, unless voluntarily paid, by or through a criminal prosecution.

3. If a manufacturer or dealer in tobacco, snuff, or cigars, a fine not to exceed \$500, or imprisonment for not more than one year, or both, in the discretion of the court.

4. If a distiller, rectifier, or liquor dealer, a fine of not less than \$1,000, nor more than \$5,000, and imprisonment for not less than one-half, nor more than two years.

5. If a tobacco peddler, a fine of not less than \$100, nor more than \$500, and imprisonment for not less than one-half, nor more than two years.

A distiller, a brewer, rectifier, cigar maker, or wholesale liquor dealer has to do much more than file his application and pay his tax, all of which is of course explained to him upon the filing of his application. There is too much of it to detail here.

Applicants for a special tax for a fractional part of a year must calculate from the first day of the month in which they commence business, and must pay to the end of the special tax year, 30th of April. No person should erer, under any circumstances, pay money to a Government officer without taking his receipt therefor.

Informers get 10 per centum of the net amount of fines or penalties recovered on account of information given by them, not including assessable taxes, and penalties, which are collected summarily by the Collector; but no person has ever received one cent as an informer through this office since I have held it, that is, for the last five years.

No Collector or Dept. Collector is entitled to any fee from the tax payer for attending to his legitimate business, but there are many returns of different kinds which it is the tax payer's business, not the Collector's, to make out. And if any other Government officer, particularly Marshals, or their deputies, charge extra legal fees, they are liable to severe penalties for so doing, and no one is obliged to submit to imposition in this respect.

On the other hand it is the height of folly for anybody, or for any settlement, however isolated, to resist the officers of the Government in the legitimate discharge of their duties, and whoever, if any, advises them to such a course, is advising them to their hurt and damage.

Finally, there is no disposition on the part of this office, nor has there been, to use the perhaps extraordinary powers conferred to it, as an instrument of spite, of party or sectarian feeling, of oppression or persecution, to perpetrate injustice or cruelty. On the other hand, it has been the constant endeavor, on my part, to secure the just dues of the Government and to enforce the law with reasonable thoroughness, and at the same time have the general public feel it as little as possible.

I say this to dissipate any idea to the contrary which may be entertained in any part of the District. Much of what I have said, indeed, has been for the benefit chiefly of people in the South, who are perhaps to some extent excusable for thinking they have been roughly dealt with and who have been led into trouble probably by bad advice. They must see, upon reflection, that I couldn't allow every one who chooses to run a distillery or brewery in his cellar, without gross neglect of sworn duty. And to them I would say in general, as I have said to many of them in person, that if they will take the trouble to inform on themselves where they have violated the law, they will get off much cheaper than they will if they wait for me to find it out. For in such cases, I shall, as heretofore, send the first word in the guise of a Marshal with a warrant for their arrest. Very respectfully,

O. J. HOLLISTER, Collector Dist. of Utah.

A Correction.

TOOELE CITY, May 15, 1874.

Editor Deseret News.

I read an account of the shooting affray between W. Bovee Dods, M. D., of Tooele City, and A. W. Adams, alias "Ching Foo," of Salt Lake City.

Convinced that it was incorrect from my own knowledge, I give the following facts—Adams called Dods a liar in a letter of the 6th inst. Adams came to Tooele on the 11th inst. Dods struck at him with his fist, as he stood by his buggy and horses. Adams dodged the blow and ran. Dods called on him to stop. Adams returned with his pistol cocked in his hand, and requested Dods who was standing in the range of his horses to step out and give him a fair shot. Dods refused, remarking that he had only a knife; but if he would give up his pistol, he would give up his knife, and fight him a fist fight. Adams ordered a man to lead the horses out of the way. Dods dared him to shoot. Then Russell, who had the Doctor's pistol, arrived, and at his request gave it to him. Then Dods informed him that he

was even with him, and told him to come on. Adams ran and Dods fired at him. Adams ran to Foote's stable. Just then a drunken man seized Dods, and Adams advanced from the stable, pistol in hand, with the evident intention of putting a ball in the doctor, if he could do it with safety to himself. Dods fired a shot and Adams ran back. Dods tried to persuade him to come out and meet him at any distance he might select, and have a fair fight with pistols.

Not being able to raise Adams' courage to the sticking point, the doctor put up his pistol and left. The shooting was poor. Perhaps, as it was dusk, the light was not sufficient. In relation to the shot gun we know nothing, but "Ching-foo" brought down a mountain howitzer from Dry Canyon (the day after the "circus") and sent it back to its owner in the return stage from the Half Way House.

J. C.

UTAH IN CONGRESS.

HOUSE OF REPRESENTATIVES, Washington, D. C., April 12th.

Mr. Hazelton (Wis.) then called up the Utah election case.

The first resolution of the committee declares that George R. Maxwell was not elected and is not entitled to his seat, and the second declares that George Q. Cannon was elected and returned as Delegate from the Territory of Utah to a seat in the 43rd Congress.

Mr. Hazelton, as an individual member, offered an amendment charging, among other things, that Cannon was disqualified from holding a seat in the House because he had been guilty of polygamous practices, in violation of the act of Congress of 1862, and directing the Committee on Elections to investigate said charges and report to the House.

Mr. Harrison (Tenn.) contended that the committee should have added in their report that Mr. Cannon was entitled to his seat, and that it was the province of the House to deprive him of his seat if there were grounds for his expulsion, a matter on which the committee had no authority to act.

Mr. Speer (Pa.) opposed the proposed amendment of Mr. Hazelton, and said it was no part of the duty of a committee of Congress to inquire into the scandals against a member, and that it was their duty to report whether or not the person was duly elected.

Mr. Robinson (Ohio) said the question of qualification for a seat was fixed by the constitution, and no action of the committee of Congress could change it. The only question now was, did the delegate receive a majority of the legal votes and was he duly elected?

Mr. Hazelton defended his amendment, and said the facts having been brought before the committee he felt that he would have been derelict had he not brought it to the attention of the House. He denied that the subject was a private scandal, and said it was a subject publicly discussed throughout the civilized world and a stain upon the national character.

Mr. Potter (N.Y.) contended that the constitution prescribed the qualifications of members; and even if a man was known to be a thief he could not be constitutionally excluded until he had been tried and convicted.

Mr. E. R. Hoar (Mass.) said the constitution made no provisions for delegates from territories, and he challenged the constitutional authority of any former Congress to say whom the present House should admit besides its own members.

Mr. Patten avowed his abhorrence of polygamy, but argued that if this man had committed an offence against the laws in this respect, or in the matter of treasonable oath, he was amenable to the laws, and should be tried and punished.

Mr. Eldredge (Wis.) contended that a delegate being present by existing law, and the House, being but one branch of the law-making power, had no right or power to abrogate that law.

Mr. Poland (Vt.) said a little more than a year ago the House had discussed the question of its jurisdiction over its members, and almost unanimously decided that it had the power, and he contended that the House should cause an investigation to be made whether this man was living in open violation of law. In the 40th and 41st Congress, when men were charged

with disloyalty, they were not even allowed to take their seats until the question was determined.

Mr. Eldredge asked if the gentleman was not ashamed of a good many things done in those Congresses.

Mr. Poland said he would not say whether he was or was not ashamed of things done.

Mr. Crossland (Ky.) argued that the proposition of Mr. Hazelton should be submitted as a distinct proposition.

The first and second resolutions were adopted without division.

A vote was next taken on the resolution offered by Mr. Harrison declaring Mr. Cannon duly elected and entitled to his seat, and the yeas and nays were ordered. The vote resulted yeas 111, nays 75.

Mr. Hazelton's preamble and resolution were next voted upon, the yeas and nays being ordered, and the resolution was adopted—yeas 137, nays 51.

The resolution is as follows:

Whereas, George R. Maxwell has prosecuted a contest against the sitting member George Q. Cannon, now occupying a seat in the 43d Congress as Delegate from the Territory of Utah, charging, among other things, that the said Cannon is disqualified from holding and is unworthy of a seat on the floor of this House, for the reason that he was at the date of his election, to wit: the 5th day of August, 1872, and prior thereto had been, and still is openly living and cohabiting with four women as his wives, under the pretended sanction of a system of polygamy, which system he notoriously endorses and upholds against a statute of the United States, approved July 1, 1862, which declares the same to be a felony, to the great scandal and disgrace of the people and government of the United States, and in abuse of the privilege of representation accorded to said Territory of Utah, and that he has taken and never renounced an oath which is inconsistent with his duties and allegiance to the said government of the United States; and whereas the evidence in support of such charge has been brought to the official notice of the Committee on Elections; Therefore

Resolved, That the Committee on Elections be instructed to inquire into the said charges and report to the House as to the truthfulness thereof, and to recommend such action on the part of the House in the premises as shall seem meet and proper.—Washington Star.

WASHINGTON NOTES.

A correspondent of a Western paper, who evidently attended the Hooker-Stewart wedding for the purpose of getting a square meal, announces that the supper gave out on that interesting occasion. He (or she) puts it in this mournfully suggestive way: "Some there were who had to appease the cravings of hunger at their own larder." This is sad; especially if they didn't happen to have any larder of their own.—Washington Star.

WASHINGTON, May 12.—It is expected that the Committee on Elections, under an order made by the House to-day to consider the case of Mr. Cannon, the delegate from Utah, will report that a person living in open violation of a law of the United States cannot retain his seat on the floor of the House.—Missouri Democrat.

The Indianapolis Journal pays this compliment to Miss Stewart, recently married at Washington in the house of her father: "In these days of foolish display a good word must be said for Miss Stewart, daughter of Senator Stewart, who was married in Washington lately. To begin with, the bride is said to be one of the most sensible as well as beautiful young ladies in Washington. She cooks, sews, markets for the family, and is versed in every useful accomplishment. Her wedding cards, eschewing the silly custom of the times, had no monogram. The wedding was in her father's house, at an early hour, and followed by a good old-fashioned dance. There was but one bridesmaid, the bride's sister. The bridal trousseau was purchased entirely in Washington, and every article of it made at home, under the personal supervision of the bride and her mother. Finally, the newly-wedded couple do not make a 'tour' but settle down at once to common-sense happiness. All this is refreshing."