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THE EXCISE TAX LAW.

Sec. 25. And be it further enacted, That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and he is hereby authorized and required, immediately after such delinquency, to report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes with which the said collector is chargeable, and the sums, if any, which have been paid. And the said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels, or any personal effects of the delinquent collector, giving at least five days' notice of the time and place of sale, in the manner provided by law for advertising sales of personal property on execution in the State wherein such collector reside; and, furthermore, if such goods, chattels, and effects cannot be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods and chattels, or any personal effects, of the surety or sureties of the delinquent collector, giving notice as hereinbefore provided. And the bill of sale of the officer of any goods, chattels, or other personal property, distrained and sold as aforesaid, shall be conclusive evidence of title to the purchaser, and prima facie evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same. And for want of goods and chattels, or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold at public auction by the marshal or his deputy, who, upon such sale, shall, as such marshal or deputy marshal, make and deliver to the purchaser of the premises so sold a deed of conveyance thereof, to be executed and acknowledged in the manner and form prescribed by the laws of the State in which said lands are situated, which said deed so made shall invest the purchaser with all the title and interest of the defendant or defendants named in said warrant existing at the time of seizure thereof. And all moneys that may remain of the proceeds of such sale after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

Sec. 26. And be it further enacted, That each and every collector, or his deputy, who shall exercise or be guilty of any extortion or wilful oppression, under color of this act, or shall knowingly demand either or greater sums than shall be authorized by this act, shall be liable to pay a sum not exceeding double the amount of damages accruing to the party injured, to be recovered by and for the use of the party injured, with costs of suit, and shall be dismissed from office, and be disqualified from holding such office thereafter; and each and every collector, or his deputies, shall give receipts for all sums by them collected and retained in pursuance of this act.

Sec. 27. And be it further enacted, That a collector or deputy collector, assessor or assistant assessor, shall be authorized to enter, in the daytime, any brewery, distillery, manufactory, building, or place where any property, articles, or objects, subject to duty or taxation under the provisions of this act, are made, produced, or kept, within his district, so far as it may be necessary for the purpose of examining said property, articles, or objects, or inspecting the accounts required by this act from time to time to be made. And every owner of such brewery, distillery, manufactory, building, or place, or person having the agency or superintendence of the same, who shall refuse to admit such officer or to suffer him to examine said property, articles, or objects, or to inspect said accounts, shall, for every such refusal, forfeit and pay the sum of five hundred dollars.

Sec. 28. And be it further enacted, That if any person shall forcibly obstruct or hinder a collector or deputy collector in the execution of this act, or of any power and authority hereby vested in him, or shall forcibly rescue, or cause to be rescued, any property, articles, or objects, after the same shall have been seized by him, or shall attempt or endeavor so to do, the person so offending shall, for every such offence, forfeit and pay the sum of five hundred dollars.

Sec. 29. And be it further enacted, That in case of the sickness or temporary disability of a collector to discharge such of his duties as cannot under existing laws be discharged by a deputy, they may be devolved by him upon one of his deputies: Provided, That information thereof be immediately communicated to the Secretary of the Treasury, and shall not be disapproved by him: And provided, further, That the responsibility of the collector or his sureties to the United States shall not be affected or impaired thereby.

Sec. 30. And be it further enacted, That in case a collector shall die, resign, or be re-

moved, the deputies of such collector shall continue to act until their successors are appointed; and the deputy of such collector longest in service at the time immediately preceding may and shall, until a successor shall be appointed, discharge all the duties of said collector; and for the official acts and defaults of such deputy a remedy shall be had on the official bond of the collector, as in other cases; and of two or more deputy collectors, appointed on the same day, the one residing nearest the residence of the collector at the time of his death, resignation, or removal, shall in like manner discharge the said duties until the appointment of a successor; and any bond or security taken of such deputy by such collector, pursuant to the fifth section of this act, shall be available to his heirs or representatives to indemnify them for loss or damage accruing from any act of the proper deputy so continuing or so succeeding to the duties of such collector.

Sec. 31. And be it further enacted, That it shall be the duty of the collectors aforesaid, or their deputies, in their respective districts, and they are hereby authorized, to collect all the duties and taxes imposed by this act, however the same may be designated, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties, and forfeitures which may be incurred or imposed by virtue of this act shall and may be sued for and recovered, in the name of the United States, or of the collector within whose district any such fine, penalty, or forfeiture shall have been incurred, in any proper form of action, or by any appropriate form of proceeding, before any circuit or district court of the United States for the district within which said fine, penalty, or forfeiture may have been incurred, or before any other court of competent jurisdiction; and where not otherwise and differently provided for, one moiety thereof shall be to the use of the United States, and the other moiety thereof to the use of the person who, if a collector or deputy collector, shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture was incurred.

ARREST OF MR. CHAS. INGERSOLL.

At a Democratic meeting held in Independence Square, Philadelphia, on the 23d of August, Mr. Charles Ingersoll was one of the speakers, and gave utterance to the following offensive language, as appears from an affidavit made by a Mr. Willard before Alderman Butler: "The despotism of the Old World can furnish no parallel to the corruptions of the administration of Abraham Lincoln. They can imprison us as they like for the exercise of the rights of free speech, as in the case of a citizen of the 12th Ward, but what does it all amount to? If they can imprison us, they have to feed, clothe and lodge us, and in these hard times that is quite a consideration." For speaking thus disrespectfully of the Administration, Mr. Ingersoll was arrested and incarcerated in prison. The *World*, in referring to the circumstances, says of the speech: "It no doubt contains a world of incendiary and disloyal matter, or else he would not have been arrested; but a great many honest people will 'cudgel their brains' without finding it out. He expresses a doubt as to the wisdom and honesty of the Administration, it is true; but then H. race Greeley and Wendell Phillips have done the same thing in a fifty-fold more offensive manner—yet the one offender receives a respectful letter signed 'A. Lincoln,' and the other is sent to jail. It is an extraordinary spectacle which we have witnessed for the last year: a free people—the freest on earth, tenacious of their rights, imperious for the largest liberty, quietly submitting to the suspension of their rights and liberties, to a restricted freedom of the press, the suspension of the writ of habeas corpus, imprisonments without trial, liberations without reparation. The President of the United States and his advisers will terribly mistake the temper of the American people, the secret of their submission to, of their demand for, these stretches of executive power, if they presume or act upon the presumption that they will tolerate them for any other end whatever than the suppression of the rebellion."

THE GOVERNMENT AND THE PRESS.

It has been believed by many, of late, that the censorship which has been exercised over the northern press had so completely cowed and muzzled every journal in the pro-seceded States, that there was not one which dare protest against the removal, one after another, in quick succession, of the pillars and foundation-stones of the temple of liberty, erected on American soil at a vast expense of blood and treasure, although the work of destruction has been carried so far that there are beta being laid by thousands, notwithstanding the many assurances which have been made concerning the indestructibility of

the edifice, that it will soon be razed to the ground, and that before a hundred years shall have passed away from the time its construction was completed, their will not be one stone left upon another in the grand structure which has, till recently, been the admiration of the lovers of freedom in every land. Be that as it may, and whatever may have induced so much muteness in relation to matters of vital importance to the existence of freedom in the free States, their seems of late to be a disposition to break the long silence complained of, and more than one of the papers which have been measurably mute, are beginning to declaim against some of the acts and proceedings of men in high places, which, it is alleged, are becoming intolerable. The *World* recently gave utterance to the following:

Our free strictures upon arbitrary arrests have drawn out intimations from certain high quarters in Washington that if we continue this sort of comment it will be at our peril. We can believe that much folly rules there, but this seems a most incredible. It cannot be that any branch of our government seriously intends to open a war upon the loyal press—least of all to begin by assailing one which, from the outset, has labored with peculiar zeal to uphold the President, and inspire confidence.

If there is a press in the country which can fearlessly appeal to its record for proof of thorough fidelity to the principles of this war, as originally set forth by the administration, it is this journal. To the utmost of our power we have quickened the people to a sense of the vital character and infinite issues of the contest—have repelled all suggestions of surrender or compromise—have combated faction, and every disorganizing influence—have cheered in adversity, and admonished in prosperity—and, in every way possible, have endeavored to sustain and strengthen our rulers under their mighty responsibilities. We have conscientiously believed that the support of the administration involved the support of the cause, and have been almost as reluctant to reflect upon the one as upon the other. In this spirit we have shut our eyes to much that, in our sober judgment, was worthy of blame—believing that almost any evil was less injurious than distrust, and hoping that time would amend all errors. Time did not amend them. It aggravated them. When it at last brought the arbitrary arrests of loyal men, we could hold our peace no longer. Faithfulness to the cause forbade it. To our mind, such a violation of law and justice was contrary to every principle this war seeks to vindicate. It was robbing loyal minds of their highest ideas, and loyal hearts of their holiest supports. It was arming the rebels with new arguments. It was providing for the future with new sneers. It tended to nothing but discouragement, disgrace and ruin. We protested against it. We shall continue to protest against it. We shall protest against all things like it. From this time forth we shall do our whole duty in respect to this administration. We shall criticize without reserve—approving and condemning, applauding and denouncing, as freely as in the days of peace. The convict has been forced upon us that so only can we fitly discharge our duty to the country in its awful perils.

The people are now realizing the bitter consequences of undue confidence in the management of the administration. The abandonment of free criticism, which followed the disaster at Bull Run, and the disposition to trust everything to the discretion of the President, have terminated in an accumulation of disaster and disgrace that appals and sickens every heart. Magnificent armies beaten, incomputable treasure wasted, two hundred thousand lives sacrificed, the capital still beleaguered, the border States lost, loyal States menaced with invasion—all this, too, when the enemy started with an almost absolute destitution of every war necessary, and is still imperfectly equipped, ragged, and half famished—it is enough to drive even calm men mad. Considering the available means and the actual results, it is the most disgraceful failure recorded against any government in modern history. And this is the requital of the people's confidence. This is the fruit of deferential silence when Abraham Lincoln chose to relieve his subordinates by making haste to assume the responsibility. It is high time that this passiveness were ended. The people are lost if they do not henceforth form their own conclusions, and make them respected. They have got to exercise a constant vigilance, an unsparring criticism, and an untiring pressure. Public opinion must develop and consolidate itself, and take a shape so formidable that no living man, or set of men, in Washington or out of it, will dare defy it. This is the more necessary because, contrary to every precedent in a responsible government, whether monarchical or republican, Mr. Lincoln makes no change in his cabinet.

There is not a ministry in Europe which could hold power a day after such a period of disasters as has befallen our present rule. There is not a throne that is stable enough to bolster up incompetency so palpably demonstrated.

Aberdeen and Newcastle had to resign for mismanagement in the Crimea not a hundredth part so gross or so damaging. In all such cases, it is not only the need of securing abler men that prompts the change, but the importance of giving the nation a substantial visible

pledge of a new policy. President Lincoln disregards all such considerations. He keeps those in his highest administrative trusts who have utterly forfeited the confidence of the people. We say, then, that this strange persistency in retaining men who have been tried and found wanting, imposes a still higher obligation upon the public mind to be watchful and outspoken.

The press, as the chief organ of public opinion, can no longer shrink from its duty in expressing and enforcing that opinion. We believe that if it will faithfully and fearlessly do its appropriate work, it will be morally impossible for inefficiency to keep its ground. Every one familiar with the history of the rebel confederacy, knows that it was the rebel press, mainly which compelled President Davis to change his Secretary of War after the rebel disasters of the spring, and forced upon him the aggressive policy which is now developing itself with such wonderful success and prestige. That press used no blandishments, and practiced no reserve. It was thoroughly penetrated with the feeling that its cause was lost unless there were a change, and it thundered its denunciations with a freedom and a spirit that ought to put to an everlasting shame the sucking dove roaring which has been the style with the loyal press, under as much greater provocation as the honor of its cause was higher, and its stake more precious. There is no mistake about it; President Lincoln and his chosen advisers must be less tenderly dealt with. They must be held more sternly to their responsibilities. They must be made to feel something of the dreadful earnestness which surcharges the heart of the people. They must learn to respect the rights of the people, and to treat the people as their masters, and not as their servants. They must tolerate freedom of loyal speech, and renounce all idea of intimidating the loyal press.

THE PRESIDENT'S LATE PROCLAMATIONS.

The progress of the civil war does not seem to lessen the demand for proclamations, and President Lincoln deemed it wise to yield to the solicitations of his many friends and advisers, and on or about the 20th ult., issued one for the emancipation of slaves in the seceded States, which is reported to be in substance as follows:

"I, Abraham Lincoln, President of the United States, and Commander-in-chief of the army and navy, proclaim and declare that hereafter, as heretofore, the war shall be prosecuted, for the object, practically, of restoring the Constitutional relations between the United States and the people of the States thereof, in which States the relations are, or may be disturbed. It is my purpose at the next meeting of Congress to again recommend the adoption of a practical measure, tending pecuniary aid to the States in which the people whereof may not be in rebellion against the United States, and which States may then have voluntarily adopted or, may voluntarily adopt, the immediate or gradual abolishment of slavery. That, on the 1st of January, 1863, all persons, held as slaves, within any State, or part of a State, in which the people thereof shall then be in rebellion against the United States, shall be thenceforward and forever after free. On that day, the Executive will designate, by proclamation, the States or parts of States, in which the people shall be in rebellion. The fact that any State, or part of a State, shall, on that day, be in good faith, represented in Congress by members chosen by a majority of the electors shall, in the absence of strong countervailing testimony, be deemed sufficient evidence that such States have not been in rebellion."

A few days subsequent, the President is reported to have issued another proclamation substantially as follows:

"Whereas, it has become necessary to call into service not only volunteers but also a portion of the militia of the States to suppress the insurrection existing in the United States, disloyal persons are not adequately restrained by the ordinary processes of law, from hindering his measure and from giving aid and comfort in various ways to the enemy. It is ordered:

First, during the existing insurrection, all rebels, insurgents, their aiders and abettors, and all persons discouraging enlistments or resisting militia drafts, or offering aid and comfort to rebels shall be subject to martial law, and be liable to trial and punishment by military commission.

Second, that the writ of habeas corpus is suspended in respect to all persons arrested, or who are now or may hereafter be imprisoned by any military authority."

There are various opinions entertained as to the effect which those proclamations will produce in relation to the future operations of the war, some believing that their tendency will be to prolong, others that they will shorten its duration. These are questions which time alone will determine, but it may not be expected that at the termination of the internecine conflict, the soldiers who may have served during its continuance will be able to state definitely which of all the proclamations that have been or may hereafter be promulgated by the President or any general of the army, operated most beneficially in bringing the war to its conclusion.