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THE EXCISE TAX LAW.

Sec. 43. And be it further enacted, That the entries made in the books of the distiller, required to be kept in the foregoing section, shall, on the first, tenth, and twentieth days of each and every month, or within five days thereafter, be verified by oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the collector or officer administering the same, and shall be, in substance, as follows: "I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of spirituous liquors distilled and sold, or removed for consumption or sale, at the distillery owned by —, in the county of —, amounting to — gallons, according to proof prescribed by the laws of the United States."

Sec. 49. And be it further enacted, That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books by this act shall not have been made by himself, subjoin to the oath or affirmation of the person by whom they were made the following oath or affirmation, to be taken as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Sec. 50. And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-two, there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a duty of one dollar for each and every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for fractional parts of a barrel, which shall be brewed or manufactured and sold or removed for consumption or sale within the United States or the Territories thereof, or within the District of Columbia after that day; which duty shall be paid by the owner, agent, or superintendent of the brewery or premises in which such fermented liquors shall be made, and shall be paid at the time of rendering the accounts of such fermented liquors so chargeable with duty, as required to be rendered by the following section of this act: Provided, That fractional parts of a barrel shall be halves, quarters, eighths, and sixteenths, and any fractional part containing less than one-sixteenth shall be accounted one-sixteenth; more than one-sixteenth, and not more than one-eighth shall be accounted one-eighth; more than one-eighth and less than one-quarter, shall be accounted one-quarter; more than one-quarter, and not more than one-half, shall be accounted one-half; more than one-half shall be accounted one barrel.

Sec. 51. And be it further enacted, That every person, who, on the first day of August, eighteen hundred and sixty-two, shall be the owner or occupant of any brewery or premises used or intended to be used for the purpose of brewing or making such fermented liquors, or who shall have such premises under his control or superintendence as agent for the owner or occupant, or shall have in his possession or custody any vessel or vessels intended to be used on said premises in the manufacture of beer, lager beer, ale, porter, or other similar fermented liquors, either as owner, agent, or otherwise, shall, from day to day, enter or cause to be entered in a book to be kept by him for that purpose, and which shall be open at all times, except Sundays, between the rising and setting of the sun, for the inspection of said collector, who may take any minutes or memorandums or transcripts thereof, the quantities of grain, or other vegetable productions or other substances, put into the mash tub, or otherwise used for the purpose of producing beer or for any other purpose, and the quantity or number of barrels and fractional parts of barrels of fermented liquors made and sold, or removed for consumption or sale, keeping separate account of the several kinds and descriptions; and shall render to said collector, on the first day of each month in each year, or within ten days thereafter, a general account, in writing, taken from his books, of the quantities of grain, or other vegetable productions, or other substances, put into the mash tub, or otherwise used for the purpose of producing beer, or for any other purpose, and the quantity or number of barrels of each kind of fermented liquors made and sold, or removed for consumption or sale, for one month preceding said day, and shall verify or cause to be verified, the said entries, reports, books, and general accounts, on oath or affirmation, to be taken before the collector or some officer authorized by the laws of the State to administer the same according to the form required by this act where the same is prescribed; and shall also pay to the said collector the duties which, by this act, ought to be paid on the liquor made and sold, or removed for consumption or sale, and in the said accounts mentioned, at the time of rendering the account thereof, as aforesaid. But where the manufacturer of any beer, lager beer, or ale, manufactures the same in one collection district, and owns or hires a depot or warehouse for the storage and sale of such beer, lager beer, or ale in another collection district, he may, instead of paying to the collector of the district where the same was manufactured the duties chargeable thereon, present to such

collector or his deputy an invoice of the quantity or number of barrels about to be removed for the purpose of storage and sale, specifying in such invoice, with reasonable certainty, the depot or warehouse in which he intends to place such beer, lager beer, or ale; and thereupon such collector or deputy shall indorse on such invoice his permission for such removal, and shall at the time transmit to the collector of the district in which such depot or warehouse is situated a duplicate of such invoice; and thereafter the manufacturer of the beer, lager beer, or ale so removed shall render the same account, and pay the same duties, and be subject to the same liabilities and penalties as if the beer, lager beer, or ale so removed had been manufactured in the district. The Commissioner of Internal Revenue may prescribe such rules as he may deem necessary for the purpose of carrying the provisions of this section into effect.

Sec. 52. And be it further enacted, That the entries made in the books required to be kept by the foregoing section shall, on said first day of each and every month, or within ten days thereafter be verified by the oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the collector or officer administering the same, and shall be, in substance, as follows:

"I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of fermented liquors either brewed or brewed and sold at the brewery owned by —, in the county of —, amounting to — barrels."

Sec. 53. And be it further enacted, That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books shall not have been made by himself, subjoin to the oath or affirmation the following oath or affirmation, to be taken as aforesaid:

"I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true and that I have taken all the means in my power to make them so."

Sec. 54. And be it further enacted, That the owner, agent, or superintendent of any vessel or vessels used in making fermented liquors, or of any still, boiler, or other vessel used in the distillation of spirits on which duty is payable, who shall neglect or refuse to make true and exact entry and report of the same, or to do, or cause to be done, any of the things by this act required to be done as aforesaid, shall forfeit for every such neglect or refusal all the liquors and spirits made by or for him, and all the vessels used in making the same, and the stills, boilers, and other vessels used in distillation, together with the sum of five hundred dollars, to be recovered with costs of suit; which said liquors or spirits, with the vessels containing the same, with all the vessels used in making the same, may be seized by any collector of internal duties, and held by him until a decision shall be had thereon according to law; Provided, That such seizure be made within thirty days after the cause for the same may have occurred, and that proceedings to enforce said forfeiture shall have been commenced by such collector within twenty days after the seizure thereof. And the proceedings to enforce said forfeiture of said property shall be in the nature of a proceeding in rem, in the circuit or district court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction.

Sec. 55. And be it further enacted, That in all cases in which the duties aforesaid, payable on spirituous liquors distilled and sold, or removed for consumption or sale, or beer, lager beer, ale, porter, and other similar fermented liquors, shall not be paid at the time of rendering the account of the same, as herein required, the person or persons chargeable therewith shall pay, in addition, ten per centum on the amount thereof; and, until such duties with such addition shall be paid, they shall be and remain a lien upon upon the distillery where such liquors have been distilled, or the brewery where such liquors have been brewed, and upon the stills, boilers, vats, and all other implements thereto belonging, until the same shall have been paid; and in case of refusal or neglect to pay said duties, with the addition, within ten days after the same shall have become payable, the amount thereof may be recovered by distraint and sale of the goods, chattels, and effects of the delinquent, and in case of such distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods, chattels, or effects which may be distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels, or effects, at his, her, or their dwelling, with a note of the sum demanded, and the time and place of sale; and said officer shall forthwith cause a notification to be published in some newspaper, if any there be, within the county, and publicly posted up at the post office nearest to the residence of the person whose property shall be distrained, or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint; Provided, That in every case of distraint for

the payment of the duties aforesaid, the goods, chattels, or effects so distrained may and shall be restored to the owner or possessor or, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying and advertising, and such sum for the necessary and reasonable expenses of removing and keeping the goods, chattels, and effects so distrained as may be allowed in like cases by the laws or practice of the State or Territory wherein the distraint shall have been made; but in case of non-payment or neglect to tender as aforesaid, the said officer shall proceed to sell the said goods, chattels, and effects at public auction, after due notice of the time and place of sale, and may and shall retain from the proceeds of such sale the amount demandable for the use of the United States, with the said necessary and reasonable expenses of said distraint and sale, as aforesaid, and a commission of five per centum thereon for his own use; rendering the overplus, if any there be, to the person whose goods, chattels, and effects shall have been distrained.

Sec. 56. And be it further enacted, That every person licensed as aforesaid to distil spirituous liquors, or licensed as a brewer, shall, once in each month, upon the request of the assessor or assistant assessor for the district in which his business as a distiller or brewer may be carried on, respectively, furnish the said assessor or assistant assessor with an abstract of the entries upon his books, herein provided to be made, showing the amount of spirituous liquor distilled and sold, or removed for consumption or sale, or of beer, lager beer, ale, porter, or other fermented liquor made and sold, or removed for consumption or sale, during the preceding month, respectively; the truth and correctness of which abstract shall be verified by the oath of the party so furnishing the same. And the said assessor or assistant assessor shall have the right to examine the books of such person for the purpose of ascertaining the correctness of such abstract. And for any neglect to furnish such abstract when requested, or refusal to furnish an examination of the books as aforesaid, the person so neglecting shall forfeit the sum of five hundred dollars.

[From the speech of Hon. Horatio Seymour.]  
WHAT THE DEMOCRATS PROPOSE TO DO.

Mr. President: It will be asked what do we propose to do? We mean, with all our powers of mind and person to support the Constitution and uphold the Union; to maintain the laws, to preserve the public faith. We insist upon obedience to laws and respect for Constitutional authority; we will defend the rights of citizens; we mean that rulers and subjects shall respect the laws; we will put down all revolutionary committees; we will resist all unauthorized organizations of armed men; we will spurn officious meddlers who are impudently pushing themselves into the councils of our Government. Politically opposed to those in authority, we demand they shall be treated with the respect due to their positions as the representatives of the dignity and honor of the American people. We do not try to save our country by abandoning its government. In these times of trial and danger we cling more closely to the great principles of civil and religious liberty and of personal rights; we will man the defences and barriers which the Constitution throws around them: we will revive the courage and strengthen the arms of loyal men by showing them they have a living government about which to rally; we will proclaim amidst the confusion and uproar of civil war, with louder tones and firmer voices the great maxims and principles of civil liberty, order and obedience. What has perpetuated the greatness of that nation from which we derive so many of our maxims? Not its victories upon land nor its triumphs upon the seas, but its firm adherence to its traditional policy. The words of Coke, of Camden, and Mansfield, have for long periods of time, given strength and vitality and honor to its social system, while battles have lost their significance. When England was agitated by the throes of violence—when the person of the King was insulted; when Parliament was besieged by mobs maddened by bigotry; when the life of Lord Mansfield was sought by infuriated fanatics, and his house was burned by incendiary fire then he uttered those words which checked at once unlawful power and lawless violence. He declared that every citizen was entitled to his rights, according to the known procedures of the land. He showed to the world the calm and awful majesty of the law, unshaken amidst convulsions. Self-reliant in its strength and purity, it was driven to no acts which destroy the spirit of law. Violence was rebuked, the heart of the nation was reassured, a sense of security grew up, and the storm was stilled. Listen to his words:

"Miserable is the condition of individuals; dangerous is the condition of the State, where there is no certain law, or what is the same thing, no certain administration of law by which individuals may be protected, and the State made secure."

Thus too, will we stand calmly up amidst present disasters. We have warned the public that every act of disobedience weakened their claims to protection. We have admonished our rulers that every violation of right, destroyed sentiments of loyalty and duty. That obedience and protection were reciprocal obligations. He who withholds his earnest and cheerful support to any legal demand of

his Government, invites oppression and usurpation on the part of those in authority. The public servant who oversteps his jurisdiction or tramples upon the rights, person, property or procedure of the governed, instigates resistance and revolt.

Under abuse and detraction we have faithfully acted upon these precepts. If our purposes were factions, the elements of disorder are everywhere within our reach. If we were as disobedient to this Government and as denunciatory of its officials as those who placed them in power, we could make them tremble in their seats of power. We have been obedient, loyal and patient. We shall continue to be so under all circumstances. But let no man mistake this devotion to our country and its Constitution for unworthy fear. We have no greater stake in good order than other men. Our arms are as strong, our endurance as great, our fortitude as unwavering as that of our political opponents. But we seek the blessings of peace, of law, of order. We ask the public to mark our policy and our position. Opposed to the election of Mr. Lincoln, we have loyally sustained him. Differing from the Administration as to the course and the conduct of the war, we have cheerfully responded to every demand made upon us. To-day we are putting forth our utmost efforts to reinforce our armies in the field. Without conditions or threats we are exerting our energies to strengthen the hands of government and to replace it in the commanding position it held in the eyes of the world before recent disasters. We are pouring out our blood, our treasures, and our men, to rescue it from a position in which it can neither propose peace nor conduct successful war. And this support is freely and generously accorded. We wish to see our Union saved, our laws vindicated, and peace once more restored to our land. We do not claim more virtue or intelligence than we award to our opponents, but we now have the sad and bloody proof that we act upon sounder principles of government. Animated by the motto we have placed upon our banner—"The Union, the Constitution and the Laws"—we go into the political contest confident of the support of a People who cannot be deaf or blind to the teachings of the last two years.

**MIRTHFULNESS.**—The power of discovering a comic point, of appreciating a humorous hit, and enjoying the fun of a droll position, is a gift not to be despised. It is not a vain, silly or unbecoming thing, as some moping owls and grave dullards suppose. It is, indeed, like all human faculties, liable to abuse, and capable of being perverted to evil; but it is essentially a good gift, and ought to be turned to the good account of which it is susceptible, and to manifest itself in the increase of cheerfulness, the happiness and affection of social and family life. We might go further; we might say and adduce much evidence to support the proposition, that humor is discerned only by those who can to some extent catch the feeling and spirit of the humorist, so the sense of discernment of humor is one phase or department of sympathy, and thus the springs of mirthfulness and kindness are not far distant; and many a home, and alternations of joy and sorrow that darken or brighten the course of life, has found an ever fresh gladness in the comic vein and jocund humor of some mirthful member of the family. Many of the best men we have ever known—the best in the highest sense of the word—with the best heads and the best hearts, have been men who thoroughly appreciated and highly enjoyed true humor.—[North British Review.]

**NEW ROUTE TO ARIZONA TERRITORY.**—A new route is to be opened soon through Sonora to Tucson and El Paso, for the supply of our troops under Col. Carlton, in that part of the country. By a recent treaty with the Government of Mexico, indorsed and approved by the Governor of Sonora, permission has been granted to the United States to open this road from Lobos Bay to Tucson, passing through Altar, San Zavico, and numerous other little towns in northern Sonora. Lobos Bay is situated on the eastern shore of the Gulf of California, 220 miles northeast of Guaymas. It is a fine bay, with plenty of water for the largest vessels, affording a good shelter from storms, and excellent anchorage. There is a stream of water emptying into it, which abounds with fish, oysters, etc., of the finest quality, and the surrounding country is very fertile. Should this project prove feasible, of supplying our farms in that country by this route, there is no doubt but a nice business will spring up there at once. What has prevented a settlement there heretofore is the warlike Indians who roam around the bay in large numbers.

**UNTRUTHFUL REPRESENTATION.**—Our correspondent at Frederick telegraphed us on the 16th of Sep. that ten thousand Union troops surrendered to the enemy at Harper's Ferry. The government censor marked out the ten and put six in its place. On the same evening our Washington correspondent was permitted to telegraph the falsehood that only four thousand troops were captured, when in fact, as the regimental rolls show, the number that surrendered was 10,518. It is eminently disgraceful that so large an army should have surrendered so strong a position without a desperate battle, but it is still more disgraceful that the government should endeavour to hide this great military crime by statements intended to deceive. It is unspeakably mortifying to our pride as a people that our government is not only arbitrary and vacillating but false and untruthful.—[World.]