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OFFICIAL.

LAW OF THE UNITED STATES
Passed at the First Session of the Thirty-Eighth Congress.

AN ACT to provide internal revenue to support the Government, to pay interest on the public debt, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purpose of superintending the collection of internal duties, stamp duties, licenses, or taxes imposed by this act, or which may hereafter be imposed, and of assessing the same, the Commissioner of Internal Revenue, whose salary shall be four thousand dollars, shall be charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps, and licenses, and distributing the same, or any part thereof, and all other matters pertaining to the assessment and collection of the duties, stamp duties, licenses, and taxes which may be necessary to carry this act into effect, and with the general superintendence of his office, and he shall have authority, and he is hereby authorized and required, to provide cotton marks, hydrometers, and proper and sufficient adhesive stamps, and stamps or dies for expressing and denoting the several stamp duties, or the amount thereof in the case of percentage duties, imposed by this act, and to alter and renew or replace such stamps, from time to time, as occasion shall require. He may also contract for or procure the printing of requisite forms, decisions, regulations, and advertisements; but the printing of such forms, decisions, and regulations shall be done at the public printing office, unless the public printer shall be unable to perform the work. And the Secretary of the Treasury may, at any time prior to the first day of July, eighteen hundred and sixty-five, assign to the office of the Commissioner of Internal Revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require; and the privilege of franking all letters and documents pertaining to the duties of his office, and of receiving free of postage all such letters and documents, is hereby extended to said Commissioner.

GENERAL PROVISIONS.

Sec. 2. And be it further enacted, That it shall be the duty of the Commissioner of Internal Revenue to pay over daily to the Treasurer of the United States all public moneys which may come into his possession, for which the Treasurer shall give proper receipts and keep a faithful account; and at the end of each month the said Commissioner shall render true and faithful accounts of all public moneys received or paid out, or paid to the Treasurer of the United States, exhibiting proper vouchers therefor, and the same shall be received and examined by the Fifth Auditor of the Treasury, who shall thereupon certify the balance, if any, and transmit the accounts, with the vouchers and certificate, to the First Comptroller for his decision thereon; and the said Commissioner, when such accounts are settled as herein provided for, shall transmit a copy thereof to the Secretary of the Treasury. He shall at all times submit to the Secretary of the Treasury and the Comptroller, or either of them, the inspection of moneys in his hands, and shall, prior to the entering upon the duties of his office, execute a bond, with sufficient sureties, to be approved by the Secretary of the Treasury and by the First Comptroller, in a sum of not less than one hundred thousand dollars, payable to the United States, conditioned that said Commissioner shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in obedience to law and in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession, and for the safe keeping and faithful account of all stamps, adhesive stamps, or vellum, parchment or paper bearing a stamp denoting any duty thereon; which bond shall be filed in the office of the First Comptroller of the Treasury. And such Commissioner shall, from time to time, renew, strengthen, and increase his official bond as the Secretary of the Treasury may direct.

Sec. 3. And be it further enacted, That the Deputy Commissioner of Internal Revenue, whose annual salary shall be twenty-five hundred dollars, shall be charged with such duties in the Bureau of Internal Revenue as may be prescribed by the Secretary of the Treasury, or as may be required by law, and shall act as Commissioner of Internal Revenue in the absence of that officer, and exercise the privilege of franking all letters and documents pertaining to the office of Internal Revenue.

Sec. 4. And be it further enacted, That the Secretary of the Treasury may appoint not exceeding five revenue agents, whose duties shall be, under the direction of the Secretary of the Treasury, to aid in the prevention, detection, and punishment of frauds upon the internal revenue, and in the enforcement of the collection thereof, who shall be paid, in addition to the expenses necessarily incurred by them, such compensation as the Secretary of the Treasury may deem just and reasonable, not exceeding two thousand dollars per annum. The above salaries to be paid in the same manner as are other expenses for collecting the revenue.

Sec. 5. And be it further enacted, That the Secretary of the Treasury may appoint inspectors in any assessment district where in his judgment it may be necessary for the purposes of a proper enforcement of the internal revenue laws or the detection of frauds; and such inspectors and revenue agents aforesaid shall be subject to the rules and regulations of the said Secretary, and have all the powers conferred upon any other officers of internal revenue in making any examination of persons, books, and premises which may be necessary in the discharge of the duties of their office. And the compensation of such inspectors shall be fixed

and paid for such time as they may be actually employed, not exceeding four dollars per day, and their just and proper traveling expenses.

Sec. 6. And be it further enacted, That the cashier of internal duties, who shall hereafter be called cashier of internal revenue, and whose annual salary shall be twenty-five hundred dollars, shall perform such duties as may be assigned to his office by the Commissioner of Internal Revenue, under the regulations of the Secretary of the Treasury, and shall give a bond, with sufficient sureties to be approved by the Secretary of the Treasury and by the Solicitor, that he will faithfully account for all the moneys or other articles of value belonging to the United States which may come into his hands, and perform all the duties enjoined upon his office, according to law and regulations, as aforesaid; and his bond shall be deposited with the First Comptroller of the Treasury.

Sec. 7. And be it further enacted, That the second section of an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July one, eighteen hundred and sixty-two, shall remain and continue in full force; and the President is hereby authorized to alter the respective collection districts provided for in said section as the public interests may require.

Sec. 8. And be it further enacted, That each assessor shall divide his district into a convenient number of assessment districts, which may be changed as often as may be deemed necessary, subject to such regulations and limitations as may be imposed by the Commissioner of Internal Revenue, within each of which the Secretary of the Treasury, whenever there shall be a vacancy or the public interest shall require, shall appoint, with the approval of the said Commissioner, one assistant assessor, who shall be a resident of the district of said assessor; and in case of a vacancy occurring in the office of assessor by reason of death or any other cause, the assistant assessor of the assessment district in which the assessor resided at the time of the vacancy occurring shall act as assessor until an appointment filling the vacancy shall be made. And each assessor and assistant assessor appointed shall, before he enters on the duties of his office, take and subscribe, before some competent magistrate, or some collector, to be appointed by virtue of this act, (who is hereby empowered to administer the same) the following oath or affirmation, to wit: "I, A. B., do swear (or affirm, as the case may be) that I will bear true faith and allegiance to the United States of America, and will support the Constitution thereof, and that I will diligently and faithfully perform the duties of assessor (or assistant assessor) for (naming the assessment district) according to my best skill and judgment." And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor or assistant assessor shall be appointed.

Sec. 9. And be it further enacted, That before any collector shall enter upon the duties of his office, he shall execute a bond for such amount as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with not less than five sureties, to be approved by the Solicitor of the Treasury, for (naming the assessment district) faithfully performing the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; which bond shall be filed in the office of the First Comptroller of the Treasury. And such collector shall, from time to time, renew, strengthen, and increase his official bond, as the Secretary of the Treasury may direct, with such further conditions as the said Commissioner shall prescribe.

Sec. 10. And be it further enacted, That each collector shall be authorized to appoint, by an instrument of writing under his hand, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke any such appointment, giving notice thereof as the Commissioner of Internal Revenue shall prescribe; and may require bonds or other securities, and accept the same from such deputy; and each such deputy shall have the like authority, in every respect, to collect the duties and taxes levied or assessed within the portion of the district assigned to him, which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected and such, every act done by any of his deputies whilst acting as and for every omission of duty.

Sec. 11. And be it further enacted, That it shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, license, stamp, or tax imposed by law when not otherwise provided for, on or before the first Monday of May in each year, and in other cases before the day of levy, to make a list or return, verified by oath or affirmation, to the assistant assessor of the district where located, of the amount of annual income, the articles or objects charged with a special duty or tax, the quantity of goods, wares, and merchandise made or sold and charged with a special or ad valorem duty or tax, the several rates and aggregate amount, according to the respective provisions of this act, and according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable to be assessed.

Sec. 12. And be it further enacted, That the instructions, regulations, and directions, as hereinbefore mentioned, shall be binding on each assessor and his assistants, and on each collector and his deputies, and on all other persons in the performance of the duties enjoined by or under this act; pursuant to which instructions the said assessors shall, on the first Monday of May in each year, and from time to time thereafter, in

accordance with this act, direct and cause the several assistant assessors to proceed through every part of their respective districts and after and concerning all persons being within the assessment districts where they respectively reside, owning, possessing, or having the care and management of any property, goods, wares, and merchandise, articles or objects liable to pay any duty, stamp, or tax, including all persons liable to pay a license or other duty under the provisions of this act, and to make a list of the owners, possessors, or managers of the said objects of taxation respectively by reference to any lists of assessment or collection taken under the laws of the respective States, to any other records or documents, to the written list, schedule, or return required to be made out and delivered to the assistant assessor, and by all other lawful ways and means, in the manner prescribed by this act, and in conformity with the regulations and instructions before mentioned.

Sec. 13. And be it further enacted, That if any person liable to pay any duty or tax, or owning, possessing, or having the care and management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any license, as aforesaid, then, and in that case, it shall be the duty of the officer to make such list or return, which being verified by oath or affirmation by the person so owning, possessing, or having the care and management of aforesaid, may be received as the list of such person.

Sec. 14. And be it further enacted, That in case any person shall be absent from his or her residence or place of business at the time an assistant assessor shall call to receive the annual list or return, it shall be the duty of such assistant assessor to leave at such place of residence or business, with some one of suitable age and discretion, if such person be present, otherwise to deposit in the nearest post office, a note or memorandum, addressed to such person, requiring him or her to present to the said assessor the list or return required by law within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list or return within the time required as aforesaid, or if any person shall not deliver a monthly or other list or return without notice at the time required by law, or if any person shall deliver or disclose to any assessor or assistant assessor any list, statement, or return, which, in the opinion of the assessor or assistant assessor, contains any understatement or undervaluation, it shall be lawful for the assessor to summon such person, his agent, or other person having possession, custody, or care of books or account containing entries relating to the trade or business of such person, or any other persons as he may deem proper, to appear before such assessor and produce such book, at a time and place there named, and to give testimony or answer interrogatories under oath or affirmation respecting any objects liable to duty or tax as aforesaid, or the lists, statements, or returns thereof, or any trade, business, or profession liable to any tax or license as aforesaid. Such summons may be served by any assistant assessor of the district. In case any person so summoned shall neglect or refuse to obey such summons according to its exigency, or to give testimony, or to answer interrogatories as required, it shall be lawful for the assessor, upon affidavit proving the facts, to apply to the judge of the district court, or a commissioner authorized to perform the duties of such judge at chambers, for an attachment against such person as for contempt. It shall be the duty of such judge or commissioner to hear such application, and, if satisfactory proof be made, to issue an attachment directed to some proper officer for the arrest of such person, and upon his being brought before him, to proceed to a hearing of the case, and upon such hearing the judge or commissioner shall have power to make such order as he shall deem proper to enforce obedience to the requirements of the summons and punish such person for his default or disobedience. It shall be the duty of the assessor or assistant assessor of the district within which such person shall have taxable property to enter into and upon the premises, if it be necessary, of such person so refusing or neglecting, or rendering a false or fraudulent list or return, or to make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the assessor, and on his own view and information, such list or return, according to the form prescribed, of the property, goods, wares, and merchandise, and all articles or objects liable to duty or tax, owned or possessed or under the care and management of such person, and assess the duty thereon, including the amount, if any, due for license and income; and in case of the return of a false or fraudulent list or valuation, he shall add one hundred per centum to such duty; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such duty; and in case of neglect occasioned by sickness or absence as aforesaid, the assessor may allow such further time for making and delivering such list or return as he may judge necessary, not exceeding thirty days; and the amount so added to the duty shall, in all cases, be collected by the collector at the same time and in the same manner with the duties; and the list or return so made and subscribed by such assessors or assistant assessors shall be taken and reputed as good and sufficient lists or returns for all legal purposes.

Sec. 15. And be it further enacted, That if any person shall deliver or disclose to any assessor or assistant assessor appointed in pursuance of law any false or fraudulent list, return, account, or statement, with intent to defraud or evade the valuation, enumeration, or assessment intended to be made, or if any person, being duly summoned to appear to testify, or to appear and produce such books as aforesaid, shall neglect to appear or to produce said books, he shall, upon conviction thereof before any circuit or district court of the United States, be fined in any sum not exceeding one thousand dollars, or be imprisoned for not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

Sec. 16. And be it further enacted, That whenever there shall be any assessment district any property, goods, wares, and merchandise, articles or objects not owned or possessed by, or under the care or management of, any person within such district, and liable to be taxed as aforesaid, and no list of which shall have been transmitted to the assistant assessor in the manner prescribed by this act, it shall be the duty of the assistant assessor to enter into and upon the premises where such property is situated, and to examine such list; and if he approves the same, he shall return it to the assistant assessor from whom he received it, with his approval thereon; and if he fails to approve the same, he shall make such alterations as he may deem proper, and the list may then be just and proper, and shall then return the said list to the assistant assessor from whom it was received, who shall proceed, in making the assessment of the tax upon the list by him so received, in all respects as if the said list had been made out by himself.

Sec. 18. And be it further enacted, That the lists aforesaid shall, where not otherwise specially provided for, be taken with reference to the day fixed for that purpose by this act, as aforesaid, and, where duties accrue at other and different times, the lists shall be taken with reference to the time when said duties become due, and shall be denominated annual, monthly, and special lists. And the assistant assessor, respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists—the first of which shall exhibit, in alphabetical order, the names of all persons, firms, companies, or corporations liable to pay any duty, tax, or license under this act, residing within the assessment district, together with the value and assessment or enumeration, as the case may require, of the objects liable to duty or taxation within such district; for which each such person is liable, or for which any firm, company, or corporation is liable, with the amount of duty or tax payable thereon; and the second list shall exhibit, in alphabetical order, the names of all persons residing out of the collection district, who own property within the district, together with the value and assessment or enumeration thereof, as the case may be, with the amount of duty or tax payable thereon as aforesaid. The forms of the said general list shall be devised and prescribed by the assessor, under the direction of the Commissioner of Internal Revenue, and lists taken according to such forms shall be made out by the assistant assessor and delivered to the assessor within thirty days after the day fixed by this act as aforesaid, requiring lists from individuals; or where duties, licenses, or taxes accrue at other and different times, the lists shall be delivered from time to time as they become due.

Sec. 19. And be it further enacted, That the assessors for each collection shall, by advertisement in some public newspaper published in each county within said district, if any such there be, if not, then in some newspaper in the collection district nearest thereto, and by notifications to be posted up in at least four public places within each assessment district, advertise, by not less than ten days' notice, all persons concerned, of the time and place within said county when and where appeals will be received and determined relative to any erroneous or excessive valuation, assessments, or enumerations by the assessor or assistant assessor returned in the annual list. And it shall be the duty of the assessor for each collection district, at the time fixed for hearing such appeal, as aforesaid, to submit the proceedings of the assessors and assistant assessors, and the annual lists taken and returned as aforesaid, to the inspection of any and all persons who may apply for that purpose. And the said assessor for each collection district is hereby authorized at any time to hear and determine in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assessor or assistant assessors: Provided, That no appeal shall be allowed to any party after he shall have been duly assessed, and the annual list containing the assessment has been transmitted to the collector of the district. And all appeals to the assessor, as aforesaid, shall be made in writing, and shall specify the particular case, matter, or thing respecting which a decision is requested, and shall, moreover, state the ground or principle of error complained of. And the assessor shall have power to re-examine and determine upon the assessments and valuations and notify the same as shall appear just and equitable; but no valuation, assess-

ment, or enumeration shall be increased without a previous notice of at least five days to the party interested to appear and object to the same, if he judge proper, which notice shall be given by a note in writing to be left at the dwelling-house, office, or place of business of the party by such assessor, assistant assessor, or other person, or sent by mail to the nearest or usual post office address of said party: Provided, further, That on the hearing of appeals it shall be lawful for the assessor to require by summons the attendance of witnesses and the production of books or account in the same manner and under the same penalties as are provided in cases of refusal or neglect to furnish lists or returns. The bills for the attendance and mileage of said witnesses shall be taxed by the assessor and paid by the delinquent parties, or otherwise by the collector of the district, on certificate of the assessor, at the rates usually allowed in said district for witnesses in courts of justice.

Sec. 20. And be it further enacted, That the said assessors of each collection district, respectively, shall, immediately after the expiration of the time for hearing appeals concerning taxes returned in the annual list, and from time to time as duties, taxes, or licenses become liable to be assessed, make out lists containing the sums payable according to law upon every object of duty or taxation for each collection district; which lists shall contain the name of each person residing within the said district, or owning or having the care or superintendence of property lying within the said district which is liable to any tax or duty, or engaged in any business or pursuit requiring a license, when such person or persons are known, together with the sums payable by each; and where there is any person within any collection district liable to the payment of the said duty or tax, not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors, when known. And the assessor making out any such separate list shall transmit to the assessor of the district, where the persons liable to pay such tax reside, or shall have their principal place of business, copies of the list of property held by persons so liable to pay such tax; and the said assessor shall, under the provisions of this act, be paid within the collection district where the persons liable to pay the same reside, or may have their principal place of business. And in all other cases the said assessor shall furnish to the collectors of the several collection districts, respectively, within ten days after the time of hearing appeals concerning taxes returned in the annual list, and from time to time thereafter as required, a certified copy of such list or lists for their proper collection of duties.

And in case it shall be found or discovered by the assessor that the annual list so furnished to the proper collector, as aforesaid, is imperfect or incomplete, owing to the names of persons, firms, corporations, or objects liable to tax or duty being omitted therefrom, the said assessor may from time to time, at any time thereafter, enter on a special list all such objects of duty or taxation, with the names of persons owning or having the care or superintendence of property lying within said district liable to said tax or duty, or engaged in any business or pursuit requiring a license, together with the sums payable by each; and he shall discover by the assessor that the annual list so furnished to the proper collector, as aforesaid, is imperfect or incomplete, owing to the names of persons, firms, corporations, or objects liable to tax or duty being omitted therefrom, the said assessor may from time to time, at any time thereafter, enter on a special list all such objects of duty or taxation, with the names of persons owning or having the care or superintendence of property lying within said district liable to said tax or duty, or engaged in any business or pursuit requiring a license, together with the sums payable by each; 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San Francisco.

REDUCTION IN PRICES TO SUBSCRIBERS.

ATTENTION IS CALLED TO THE FOLLOWING LIST OF AMERICAN AND FOREIGN PUBLICATIONS...

Table listing various publications and their prices, including 'The Pacific Mail', 'The Pacific Reporter', and 'The Pacific Democrat'.

PROSPECTUS OF THE WASHINGTON DEMOCRAT.

The undersigned proposes to publish a weekly newspaper at the City of Washington, Territory, to be styled 'The Washington Democrat'...

THE WASHINGTON DEMOCRAT will be devoted to the dissemination of pure and unadorned truth...

AGENTS FOR THE PACIFIC TRADE. DENNING & CO., Agents for the Pacific Trade.

HOWE'S STANDARD SEWING MACHINES! Established in 1813—Improved from time to time, and fully perfected in 1864.

HOWE'S SEWING MACHINES rank high above all others, they most certainly come in for a large share of the patronage bestowed on this important and useful article...

PACIFIC SEWING MACHINES something in every respect worthy of their consideration...

A MERICAN FLAG, with full complement of stars, printed on suitable blue paper...

Major F. C. STRATMAN, Major First California Artillery, 2400 Broadway, San Francisco.

And the Central Pacific Railroad Company of California shall be required to complete twenty-five miles of their said road in each year thereafter...

Sec. 6. And be it further enacted, That the provisions to section four of said act be hereby modified as follows...

Sec. 7. And be it further enacted, That no such section seventeen of said act as provides for a reservation by the Government...

Sec. 8. And be it further enacted, That for the purpose of facilitating the work on said railroad, and of enabling the said company as early as practicable to commence the grading of said railroad...

Sec. 9. And be it further enacted, That section three of said act be hereby amended by striking out the word 'five'...

Sec. 10. And be it further enacted, That to enable any one of said corporations to make convenient and necessary connections with other roads...

Sec. 11. And be it further enacted, That after the next election of directors, the number of directors to be elected by the stockholders shall be fifteen...

Sec. 12. And be it further enacted, That no such section seventeen of said act as provides for a reservation by the Government...

Sec. 13. And be it further enacted, That after the next election of directors, the number of directors to be elected by the stockholders shall be fifteen...

Sec. 14. And be it further enacted, That the next election for directors of said railroad shall be held on the first Wednesday of October...

Sec. 15. And be it further enacted, That the several companies authorized to construct the said roads...

Sec. 16. And be it further enacted, That any and all provisions of the act to which this act is an amendment...

Sec. 17. And be it further enacted, That any and all provisions of the act to which this act is an amendment...

Sec. 18. And be it further enacted, That any and all provisions of the act to which this act is an amendment...

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Sec. 28. And be it further enacted, That any and all provisions of the act to which this act is an amendment...

Sec. 29. And be it further enacted, That any and all provisions of the act to which this act is an amendment...

Sec. 30. And be it further enacted, That any and all provisions of the act to which this act is an amendment...

Sec. 31. And be it further enacted, That any and all provisions of the act to which this act is an amendment...

less a greater width be required for the purpose of excavation or embankment...

And each of said companies shall have the right to cut and remove trees or other materials that might by falling endanger its road-bed...

And in case the owner or claimant of such lands or premises and such company cannot agree as to the damages...

And in case the party appealing does not obtain a more favorable verdict such party shall pay the whole cost incurred by the appeal...

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