

CHAP. CLXXXV. — *An Act declaratory of the Law in Regard to Officers cashiered or dismissed from the Army by the Sentence of a general Court-Martial.* July 20, 1868.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That no officer of the army of the United States who has been or shall hereafter be cashiered or dismissed from the service by the sentence of a general court-martial, formally approved by the proper reviewing authority, shall ever be restored to the military service except by a reappointment, confirmed by the Senate of the United States.

Officers of army dismissed by court-martial not to be restored except by re-appointment, &c.

APPROVED, July 20, 1868.

CHAP. CLXXXVI. — *An Act imposing Taxes on distilled Spirits and Tobacco, and for other Purposes.* July 20, 1868.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That there shall be levied and collected on all distilled spirits on which the tax prescribed by law has not been paid, a tax of fifty cents on each and every proof gallon, to be paid by the distiller, owner, or person having possession thereof before removal from distillery warehouse; and the tax on such spirits shall be collected on the whole number of gauge or wine gallons when below proof, and shall be increased in proportion for any greater strength than the strength of proof spirit as defined in this act; and any fractional part of a gallon in excess of the number of gallons in a cask or package shall be taxed as a gallon. Every proprietor or possessor of a still, distillery, or distilling apparatus, and every person in any manner interested in the use of any such still, distillery, or distilling apparatus, shall be jointly and severally liable for the taxes imposed by law on the distilled spirits produced therefrom, and the tax shall be a first lien on the spirits distilled, the distillery used for distilling the same, the stills, vessels, fixtures, and tools therein, and on the lot or tract of land whereon the said distillery is situated, together with any building thereon, from the time said spirits are distilled until the said tax shall be paid.

See post, p. 237. Vol. xvi. pp. 41, 42.

Tax upon distilled spirits; to be paid by whom, and when; to be collected on what.

Part of gallon to be taxed as gallon. Who jointly and severally liable for tax.

Tax to be a lien, and from what time, and on what.

SEC. 2. *And be it further enacted,* That proof spirit shall be held and taken to be that alcoholic liquor which contains one half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at sixty degrees Fahrenheit; and the commissioner of internal revenue, for the prevention and detection of frauds by distillers of spirits, is hereby authorized to adopt and prescribe for use such hydrometers, saccharometers, weighing and gauging instruments, meters, or other means for ascertaining the quantity, gravity, and producing capacity of any mash, wort, or beer used or to be used in the production of distilled spirits, and the strength and quantity of spirits subject to tax, as he may deem necessary; and he may prescribe rules and regulations to secure a uniform and correct system of inspection, weighing, marking, and gauging of spirits. And in all sales of spirits hereafter made, a gallon shall be taken to be a gallon of proof spirit, according to the foregoing standard set forth and declared for the inspection and gauging of spirits throughout the United States. The tax on brandy made from grapes shall be the same and no higher than that upon other distilled spirits; and the commissioner of internal revenue is hereby authorized, with the approval of the Secretary of the Treasury, to exempt distillers of brandy from apples, peaches, or grapes exclusively, from such other of the provisions of this act relating to the manufacture of spirits as in his judgment may seem expedient.

Proof spirit to be what.

Weighing and gauging instruments and meters.

Rules for inspection, &c. of spirits.

Gallon to be what.

Tax on brandy from grapes.

Distillers of brandy from apples, &c. may be exempt, &c.

SEC. 3. *And be it further enacted,* That whenever the commissioner of internal revenue shall adopt and prescribe for use any meter, meters, or meter safes, it shall be the duty of every owner, agent, or superintendent of a distillery, to furnish and attach at his own expense such meter,

Owners, &c. of distillery to pay for meters, &c. and connections.