

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.

Commissioners may require changes, &c. in apparatus, locks, seals, &c.

Definition of distilled spirits, spirits, alcohol, &c.

Tax when to attach.

No mash, wort, or wash for distillation, &c. to be made in any building, unless, &c.;

nor be sold, &c. before, &c.
Spirits not to be separated from mash, &c. except by, &c.

Spirits or vapor, &c. not to be used in manufacture, unless, &c.

Penalty.
This section not to apply to fermented liquors.

Persons having any still or distilling apparatus set up to register the same.

Mode of registering.

Duplicate statements.

Stills, &c. when to be registered;

if not registered, to be forfeited with personal property.

Penalty for having still, &c. not registered.

Distillers and rectifiers to give

meters, or meter safes as may have been prescribed for use at his distillery, and to furnish all the pipes, materials, labor, and facilities necessary to complete such attachment in accordance with the regulations of the commissioner of internal revenue, who is hereby further authorized to order and require such changes of or additions to distilling apparatus, connecting pipes, pumps, or cisterns, or any machinery connected with or used in or on the distillery premises, or may require to be put on any of the stills, tubs, cisterns, pipes, or other vessels, such fastenings, locks, or seals as he may deem necessary.

SEC. 4. *And be it further enacted,* That distilled spirits, spirits, alcohol, and alcoholic spirit, within the true intent and meaning of this act, is that substance known as ethyl alcohol, hydrated oxide of ethyl, or spirit of wine, which is commonly produced by the fermentation of grain, starch, molasses, or sugar, including all dilutions and mixtures of this substance; and the tax shall attach to this substance as soon as it is in existence as such, whether it be subsequently separated as pure or impure spirit, or be immediately, or at any subsequent time, transferred into any other substance, either in the process of original production or by any subsequent process; and no mash, wort, or wash fit for distillation or the production of spirits or alcohol shall be made or fermented in any building or on any premises other than a distillery duly authorized according to law; and no mash, wort, or wash so made and fermented shall be sold or removed from any distillery before being distilled; and no person other than an authorized distiller shall by distillation, or by any other process, separate the alcoholic spirits from any fermented mash, wort, or wash; and no person shall use spirits or alcohol or any vapor of alcoholic spirits in manufacturing vinegar or any other article, or in any process of manufacture whatever, unless the spirits or alcohol so used shall have been produced in an authorized distillery and the tax thereon paid. Any person who shall violate any of the provisions of this section shall be fined, for every offence, not less than five hundred dollars, nor more than five thousand dollars, and imprisoned for not less than six months nor more than two years: *Provided,* That nothing in this section shall be construed to apply to fermented liquors.

SEC. 5. *And be it further enacted,* That every person having in his possession or custody, or under his control, any still or distilling apparatus set up, shall register the same with the assistant assessor of the division in which said still or distilling apparatus shall be, by filing with him duplicate statements, in writing, subscribed by such person, setting forth the particular place where such still or distilling apparatus is set up, the kind of still and its cubic contents, the owner thereof, his place of residence, and the purpose for which said still or distilling apparatus has been or is intended to be used; one of which statements shall be retained and preserved by the assistant assessor and the other transmitted to the assessor of the district. Stills and distilling apparatus now set up shall be so registered within sixty days from the time this act takes effect, and those hereafter set up shall be so registered immediately upon their being set up. Any still or distilling apparatus not so registered, together with all personal property in the possession, or custody, or under the control of such person and found in the building, or in any yard or enclosure connected with the building, in which the same shall be set up, shall be forfeited. And any person having in his possession or custody, or under his control, any still or distilling apparatus set up which is not so registered, shall pay a penalty of five hundred dollars, and on conviction shall be fined not less than one hundred dollars nor more than one thousand dollars, and imprisoned for not less than one month nor more than two years.

SEC. 6. *And be it further enacted,* That every person engaged in, or intending to be engaged in, the business of a distiller or rectifier, shall

give notice in writing, subscribed by him, to the assessor of the district within which such business is to be carried on, stating his name and place of residence, and if a company or firm, the name and place of residence of each member thereof, the place where said business is to be carried on, and whether of distilling or rectifying. And if such business be carried on in a city, the residence and place of business shall be indicated by the name of the street and number of the building. In case of a distiller, the notice shall also state the kind of stills, and the cubic contents thereof, the number and kind of boilers, the number of mash tubs and fermenting tubs, and the cubic contents of each tub, the number of receiving cisterns, and the cubic contents of each cistern, together with a particular description of the lot, or tract of land, on which the distillery is situated, with the size and description of the buildings thereon, and of what material constructed. The notice shall also state the number of hours in which the distiller will ferment each tub of mash or beer, the estimated quantity of distilled spirits which the apparatus is capable of distilling every twenty-four hours, and the names and residence of every person interested or to be interested in the business, and that said distillery and the premises connected therewith are not within six hundred feet of any premises authorized to be used for rectifying or refining distilled spirits by any process. In case of a rectifier, the notice shall state the precise location of the premises where such business is to be carried on, the name and residence of every person interested or to be interested in the business, by what process the applicant intends to rectify, purify, or refine distilled spirits, the kind and cubic contents of any still used or to be used for such purpose, and the estimated quantity of spirits which can be rectified, purified, or refined every twenty-four hours in such establishment, and that said rectifying establishment is not within six hundred feet of the premises of any distillery registered for the distillation of spirits. In case of any change in the location, form, capacity, ownership, agency, superintendency, or in the persons interested in the business of such distillery or rectifying establishment, or in the time of fermenting the mash or beer, notice thereof, in writing, shall be given to the said assessor or to the assistant assessor of the division within twenty-four hours of said change. And any assistant assessor receiving such notice shall immediately transmit the same to the assessor of the district. Every notice required by this section shall be in such form and shall contain such additional particulars as the commissioner of internal revenue may from time to time prescribe. Any person failing or refusing to give such notice shall pay a penalty of one thousand dollars, and on conviction shall be fined not less than one hundred dollars nor more than two thousand dollars, and any person giving a false or fraudulent notice shall, on conviction, in addition to such penalty or fine, be imprisoned not less than six months nor more than two years.

Sec. 7. *And be it further enacted,* That every distiller shall, on filing his notice of intention to continue or commence business, with the assessor before proceeding with such business, after the passage of this act and on the first day of May of each succeeding year, make and execute a bond in form prescribed by the commissioner of internal revenue, with at least two sureties, to be approved by the assessor of the district. The penal sum of said bond shall not be less than double the amount of tax on the spirits that can be distilled in his distillery during a period of fifteen days; but in no case shall such bond be for a less sum than five thousand dollars. The condition of the bond shall be that the principal shall faithfully comply with all the provisions of law in relation to the duties and business of distillers, and will pay all penalties incurred or fines imposed on him for a violation of any of the said provisions; that he will not suffer the lot or tract of land on which the distillery stands, or any part thereof, or any of the distilling apparatus, to be encumbered by

notice in writing to assessor.

Notice to state what;

in case of a distiller;

of a rectifier.

Notice of any changes to be given in writing to assessor, &c.

Form of notice.

Penalty for failing or refusing to give notice.

Distiller on filing notice, and annually afterwards, to give bond with sureties.

Form of bond;

penal sum;

conditions.

Assessor may refuse to approve bond, when, &c.

New bond may be required.

Penalty for refusing to give or renew bond, or giving falso bond.

Bond of distiller not to be approved, unless, &c.

Amended. See Vol. xvi. p. 41.

If owner of a distillery erected before the passage of this act has an estate for term of years only in land on which, &c. he may give bond, &c.

Penal sum of bond; conditions; form.

Distillers, before bond is approved, to make plans, &c. in triplicate, of distillery and apparatus.

Plans and de-

mortgage, judgment, or other lien during the time in which he shall carry on said business. The assessor may refuse to approve said bond when, in his judgment, the situation of the distillery is such as would enable the distiller to defraud the United States; and in case of such refusal, the distiller may appeal to the commissioner of internal revenue, whose decision in the matter shall be final. A new bond may be required in case of the death, insolvency, or removal of either of the sureties, and in any other contingency, at the discretion of the assessor or commissioner of internal revenue. Any person failing or refusing to give the bond hereinbefore required, or to renew the same, or giving any false, forged, or fraudulent bond, shall forfeit the distillery, distilling apparatus, and all real estate and premises connected therewith, and on conviction shall be fined not less than five hundred dollars, nor more than five thousand dollars, and imprisoned not less than six months, nor more than two years.

SEC. 8. *And be it further enacted,* That no bond of a distiller shall be approved unless he is the owner in fee, unencumbered by any mortgage, judgment, or other lien, of the lot or tract of land on which the distillery is situated, or unless he files with the assessor, in connection with his notice, the written consent of the owner of the fee, and of any mortgagee, judgment creditor, or other person having a lien thereon, duly acknowledged, that the premises may be used for the purpose of distilling spirits, subject to the provisions of law, and expressly stipulating that the lien of the United States for taxes and penalties shall have priority of such mortgage, judgment, or other encumbrance, and that in case of the forfeiture of the distillery premises, or any part thereof, the title of the same shall vest in the United States discharged from any such mortgage, judgment, or other encumbrance. In any case where the owner of a distillery or distilling apparatus, erected prior to the passage of this act, has an estate for a term of years only, in the lot or tract of land on which the distillery is situated, the lease or other evidence of title to which shall have been duly recorded prior to the passage of this act, the value of such lot or tract of land, together with the building and distilling apparatus, shall be appraised in the manner to be prescribed by the commissioner of internal revenue; and the assessor is hereby authorized to accept, in lieu of the said written consent of the owner of the fee, the bond of said distiller with not less than two sureties, who shall be residents of the collection district or county, or an adjoining county in the same State, in which the distillery is situated, and shall be the owners of unencumbered real estate in said district or county, or adjoining county, equal to such appraised value. The penal sum of said bond shall be equal to the appraised value of said lot or tract of land, together with the buildings and distilling apparatus, and such bonds shall be conditioned that in case the distillery, distilling apparatus, or any part thereof, shall, by final judgment, be forfeited for the violation of any of the provisions of law, the obligors will pay the amount stated in said bond. Said bond shall be in such form as the commissioner of internal revenue shall prescribe.

SEC. 9. *And be it further enacted,* That every distiller and person intending to engage in the business of a distiller shall, previous to the approval of his bond, cause to be made, under the direction of the assessor of the district, an accurate plan and description, in triplicate, of the distillery and distilling apparatus, distinctly showing the location of every still, boiler, doubler, worm tub, and receiving cistern, the course and construction of all fixed pipes used or to be used in the distillery, and of every branch thereof, and of every cock, or joint thereof, and of every valve therein, together with every place, vessel, tub, or utensil from and to which any such pipe shall lead, or with which it communicates. Such plan and description shall also show the number and

location and cubic contents of every still, mash tub, and fermenting tub, together with the cubic contents of every receiving cistern, and the color of each fixed pipe, as required in this act. One copy of said plan and description shall be kept displayed in some conspicuous place in the distillery; two copies shall be furnished to the assessor of the district, one of which shall be kept by him and the other transmitted to the commissioner of internal revenue. The accuracy or every such plan and description shall be verified by the assessor, the draughtsman, and the distiller; and no alteration shall be made in such distillery without the consent, in writing, of the assessor, which alteration shall be shown on the original or by a supplemental plan and description, and a reference thereto noted on the original, as the assessor may direct; and any supplemental plan and description shall be executed and preserved in the same manner as the original.

scriptions to show what; where to be kept; how to be verified; not to be altered, without, &c. Supplemental plans, &c.

SEC. 10. *And be it further enacted,* That immediately after the passage of this act every assessor shall proceed, at the expense of the United States, with the aid of some competent and skilful person, to be designated by the commissioner of internal revenue, to make survey of each distillery registered or intended to be registered for the production of spirits in his district, to estimate and determine its true producing capacity, and in like manner shall estimate and determine the capacity of any such distillery as may hereafter be so registered in said district, a written report of which shall be made in triplicate, signed by the assessor and the person aiding in making the same, one copy of which shall be furnished to the distiller, one retained by the assessor, and the other immediately transmitted to the commissioner of internal revenue. If the commissioner of internal revenue shall at any time be satisfied that such report of the capacity of a distillery is in any respect incorrect or needs revision, he shall direct the assessor to make in like manner another survey of said distillery; the report of said survey shall be executed in triplicate and deposited as hereinbefore provided.

Assessor with competent aid, at the expense of the United States, to make surveys of distilleries, and estimate their capacity. Report in triplicate. Other surveys and reports to be made, if, &c.

SEC. 11. *And be it further enacted,* That after the passage of this act it shall not be lawful for any assessor to assess a special tax upon any distiller, or for the collector to collect the same, or for any distiller who has heretofore paid a special tax as such to continue the business of distilling until such distiller shall have given the bond required by this act, and shall have complied with the provisions of law having reference to the registration and survey of distilleries, and having reference to the arrangement and construction of distilleries, and the premises connected therewith, in manner and as required by this act; nor shall it be lawful for any assessor of internal revenue to assess, or for any collector to collect, any special tax for distilling on any premises distant less than six hundred feet from any premises used for rectifying, nor shall any assessor assess or collector collect any special tax for rectifying distilled spirits on any premises distant less than six hundred feet from any distillery when the distillery and rectifying establishments are occupied and used by different persons; nor shall the processes of distillation and rectification both be carried on within the distance of six hundred feet. In all cases where a distillery and rectifying establishment, distant the one from the other less than six hundred feet, are occupied and used by the same person, said person shall have the right to elect which business shall be discontinued at that place. In all cases where rectifying or distilling shall be discontinued under the provisions of this section, and the time for which the special tax for rectifying or distilling was paid remains unexpired, the Secretary of the Treasury is hereby authorized to refund out of any money in the treasury not otherwise appropriated, on requisition of the commissioner of internal revenue, a proportionate part of any sum originally paid for special tax therefor, which shall be in such ratio to the whole sum paid as the unexpired time for which special tax was paid shall

Special tax upon distiller not to be assessed or collected until bond is given, &c.; nor for distilling on premises less than six hundred feet distant from premises used for rectifying, or from distillery, when, &c. Distillation and rectification not to be carried on within six hundred feet. Persons carrying on both may discontinue either, and have part of tax refunded.

Penalty upon assessors and collectors.

bear to the whole term for which the same was paid. Any collector or assessor of internal revenue who shall fail to perform any duty imposed by this section, or shall assess or collect any special tax in violation of its provisions, shall be liable to a penalty of five thousand dollars for each offence.

Stills, boilers, &c. not to be used for distilling in certain places.

SEC. 12. *And be it further enacted,* That no person shall use any still, boiler, or other vessel for the purpose of distilling in any dwelling-house, nor in any shed, yard, or enclosure connected with any dwelling-house, nor on board of any vessel or boat, nor in any building or on any premises where beer, lager beer, ale, porter, or other fermented liquors, vinegar or other are manufactured or produced, or where sugars or sirups are refined, or where liquors of any description are retailed, or where any other business is carried on, nor within six hundred feet from any premises authorized to be used for rectifying; and every person who shall use any still, boiler, or other vessel for the purpose of distilling, as aforesaid, in any building or other premises where the above-specified articles are manufactured, produced, refined, or retailed, or other business is carried on, or on board of any vessel or boat, or in any dwelling-house, or other place as aforesaid, or shall aid or assist therein, or who shall cause or procure the same to be done, shall, on conviction, be fined one thousand dollars and imprisoned for not less than six months nor more than two years, in the discretion of the court: *Provided,* That saleratus may be manufactured, or meal or flour ground from grain in any building or on any premises where spirits are distilled; but such meal or flour only to be used for distillation on the premises.

Penalty for so using, or aiding in the use.

Proviso as to manufacture of saleratus, and grinding of meal or flour, &c.

Certain daily tax upon authorized distillers to be assessed and collected monthly.

SEC. 13. *And be it further enacted,* That there shall be assessed and collected monthly, from every authorized distiller whose distillery has an aggregate capacity for mashing and fermenting twenty bushels of grain or less, or sixty gallons of molasses or less, in twenty-four hours, a tax of two dollars per day, Sundays excepted; and a tax of two dollars per day for every twenty bushels of grain or sixty gallons of molasses of said capacity in excess of twenty bushels of grain or sixty gallons of molasses in twenty-four hours. But any distiller who shall suspend work, as provided by this act, shall pay only two dollars per day during the time the work shall be so suspended in his distillery.

Rate of tax.

Manufacturers of stills, &c. for distilling, to notify assessor before still is removed.

SEC. 14. *And be it further enacted,* That any person who shall manufacture any still, boiler, or other vessel, to be used for the purpose of distilling, shall, before the same is removed from the place of manufacture, notify in writing the assessor of the district in which such still, boiler, or other vessel is to be used or set up, by whom it is to be used, its capacity, and the time when the same is to be removed from the place of manufacture; and no such still, boiler, or other vessel shall be set up without the permit in writing of the said assessor for that purpose; and any person who shall set up any such still, boiler, or other vessel, without first obtaining a permit from the said assessor of the district in which such still, boiler, or other vessel is intended to be used, or who shall fail to give such notice, shall pay in either case the sum of five hundred dollars, and shall forfeit the distilling apparatus thus removed or set up in violation of law.

Such stills, &c. not to be set up without, &c. Penalty.

Distiller to provide warehouse to store only spirits distilled by himself. What not to be used for such warehouse.

SEC. 15. *And be it further enacted,* That every distiller shall provide, at his own expense, a warehouse, to be situated on and to constitute a part of his distillery premises, to be used only for the storage of distilled spirits, of his own manufacture; but no dwelling-house shall be used for such purpose, and no door, window, or other opening shall be made or permitted in the walls of such warehouse leading into the distillery or into any other room or building; and such warehouse, when approved by the commissioner of internal revenue, on report of the collector, is hereby declared to be a bonded warehouse of the United States, to be known as a distillery warehouse, and shall be under the direction and control of the

To be bonded warehouse, and called distillery warehouse, &c.

collector of the district, and in charge of an internal revenue storekeeper assigned thereto by the commissioner of internal revenue; and the tax on the spirits stored in such warehouse shall be paid before removal from such warehouse.

Tax on spirits therein to be paid before removal.

SEC. 16. *And be it further enacted*, That the owner, agent, or superintendent of any distillery, established as hereinbefore provided, shall erect, in a room or building to be provided and used for that purpose, and for no other, and to be constructed in the manner to be prescribed by the commissioner of internal revenue, two or more receiving cisterns, each to be at least of sufficient capacity to hold all the spirits distilled during the day of twenty-four hours, into which shall be conveyed all the spirits produced in said distillery; and each of such cisterns shall be so constructed as to leave an open space of at least three feet between the top thereof and the floor or roof above, and of not less than eighteen inches between the bottom thereof and the floor below, and shall be so situated that the officer can pass around the same, and shall be connected with the outlet of the worm or condenser by suitable pipes or other apparatus so constructed as always to be exposed to the view of the officer, and so connected and constructed as to prevent the abstraction of spirits while passing from the outlet of the worm or condenser back to the still or doubler, or forward to the receiving cistern; such cisterns and the room in which they are contained shall be in charge of and under the lock and seal of the internal revenue gauger designated for that duty; and on the third day after the spirits are conveyed into such cisterns the same shall be drawn off into casks under the supervision of such gauger in the presence of the storekeeper, and be removed directly to the distillery warehouse; and on special application to the assessor or assistant assessor by the owner, agent, or superintendent of any distillery, the spirits may be drawn off from the said cisterns under the supervision of the gauger at any time previous to the third day. All locks and seals required by law shall be provided by the commissioner of internal revenue at the expense of the owner of the distillery or warehouse; and the keys shall be in charge of the collector or such gauger as he may designate.

Receiving cisterns to be erected by owners, &c. of distilleries;

how to be constructed and used, and of what capacity;

to be under whose charge.

When spirits may be drawn off.

Locks, seals, and keys.

SEC. 17. *And be it further enacted*, That the door of the furnace of every still or boiler used in any distillery shall be so constructed that it may be securely fastened and locked. The fermenting tubs shall be so placed as to be easily accessible to any revenue officer, and each tub shall have distinctly painted thereon in oil colors its cubic contents in gallons, and the number of the tub. There shall be a clear space of not less than one foot around every wood still, and not less than two feet around every doubler and worm tank. The doubler and worm tanks shall be elevated not less than one foot from the floor; and every fixed pipe to be used by the distiller, except for conveyance of water, or of spent mash or beer only, shall be so fixed and placed as to be capable of being examined by the officer for the whole of its length or course, and shall be painted, and kept painted, as follows; that is to say: Every pipe for the conveyance of mash or beer shall be painted of a red color; every pipe for the conveyance of low wines back into the still or doubler shall be painted blue; every pipe for the conveyance of spirits shall be painted black; and every pipe for the conveyance of water shall be painted white. If any fixed pipe shall be used by any distiller which shall not be painted or kept painted as herein directed, or which shall be painted otherwise than as herein directed, he shall forfeit the sum of one thousand dollars. No assessor shall approve the bond of any distiller until all the requirements of the law and all regulations made by the commissioner of internal revenue in relation to distilleries, in pursuance thereof, shall have been complied with. Any assessor who shall violate the provisions of this section shall forfeit and pay two thousand dollars, and shall be dismissed from office.

Provisions regarding doors of furnaces of stills; fermenting tubs;

doublers and worm tanks; fixed pipes.

Penalty.

Bond of distiller not to be approved until, &c.

Penalty on assessor.

Distillers, rectifiers, wholesale liquor dealers, and compounders of liquors to have conspicuous sign on outside of place of business.

Sign.

No fence above five feet high.

Keys to gates.

Distillery to be always accessible.

Penalty.

Penalty for putting up sign without payment of special tax;

for working in a distillery on which there is no sign;

for knowingly receiving at, or carrying to or from such place, spirits, or material for making.

Distillers to make from day to day certain entries in books.

Form of books.

Nature of entries.

SEC. 18. *And be it further enacted,* That every person engaged in distilling or rectifying spirits, and every wholesale liquor dealer and compounder of liquors, shall place and keep conspicuously on the outside of his distillery, rectifying establishment, or place of business, a sign, in plain and legible letters, not less than three inches in length, painted in oil colors or gilded, and of a proper and proportionate width, the name or firm of the distiller, rectifier, wholesale dealer, or compounder, with the words: "Registered distillery," "rectifier of spirits," "wholesale liquor dealer," or "compounder of liquors," as the case may be; and no fence or wall of a height greater than five feet shall be erected or maintained around the premises of any distillery, so as to prevent easy and immediate access to said distillery; and every distiller shall furnish to the assessor of the district as many keys of the gates and doors of the distillery as may be required by the assessor, from time to time, for any revenue officer or other person who may be authorized to make survey or inspections of the premises or of the contents thereof; and said distillery shall be kept always accessible to any officer or other person having any such key. Any person who shall violate any of the foregoing provisions of this section by negligence or refusal, or otherwise, shall pay a penalty of five hundred dollars. Any person not having paid the special tax, as required by law, who shall put up the sign required by this section, or any sign indicating that he may lawfully carry on the business of a distiller, rectifier, wholesale liquor dealer, or compounder of liquors, shall forfeit and pay one thousand dollars, and, on conviction, shall be imprisoned not less than one month nor more than six months; and any person who shall work in any distillery, rectifying establishment, wholesale liquor store, or in the store of any compounder of liquors, on which no sign shall be placed and kept as hereinbefore provided, and any person who shall knowingly receive at, carry, or convey, any distilled spirits to or from any such distillery, rectifying establishment, warehouse, or store, or who shall knowingly carry and deliver any grain, molasses, or other raw material to any distillery on which such sign shall not be placed and kept, shall forfeit all horses, carts, drays, wagons, or other vehicle or animal used in carrying or conveying of such property aforesaid, and, on conviction, shall be fined not less than one hundred dollars nor more than one thousand dollars, or be imprisoned not less than one month nor more than six months.

SEC. 19. *And be it further enacted,* That every person making or distilling spirits, or owning any still, boiler, or other vessel used for the purpose of distilling spirits, or having such still, boiler, or other vessel so used under his superintendence, either as agent or owner, or using any such still, boiler, or other vessel, shall, from day to day, make, or cause to be made, true and exact entry in a book or books, to be kept by him, in such form as the commissioner of internal revenue may prescribe, of the kind of materials, and the quantity in pounds, bushels, or gallons purchased by him for the production of spirits, from whom and when purchased, and by what conveyance delivered at said distillery, together with the amount paid for therefor, the kind and quantity of fuel purchased for use in the distillery, and from whom purchased, the amount paid for ice or water for use in the distillery, the repairs placed on said distillery or distilling apparatus, the cost thereof, and by whom and when made, and the name and residence of each person employed in or about the distillery, and in what capacity employed; and in another book shall make like entry [of] the quantity of grain or other material used for the production of spirits, the time of day when any yeast or other composition is put into any mash or beer for the purpose of exciting fermentation, the quantity of mash in each tub, designating the same by the number of the tub, the number of dry inches, that is to say, the number of inches between the top of each tub and the surface of the mash or beer therein at

the time of yeasting, the gravity and temperature of the beer at the time of yeasting, and on every day thereafter its quantity, gravity and temperature at the hour of twelve meridian; also the time when any fermenting tub is emptied of ripe mash or beer, the number of gallons of spirits distilled, the number of gallons placed in warehouse, and the proof thereof, and the number of gallons sold or removed, with the proof thereof, and the name, place of business and residence of the person to whom sold; and every fermenting tub shall be emptied at the end of the fermenting period, and shall remain empty for a period of twenty-four hours. On the first, eleventh, and twenty-first days of each month, or within five days thereafter, respectively, every distiller shall render to the assistant assessor an account in duplicate, taken from his books, stating the quantity and kind of materials used for the production of spirits each day, and the number of wine gallons and of proof gallons of spirits produced and placed in warehouse. And the distiller or the principal manager of the distillery shall make and subscribe the following oath, to be attached to said return: —

“I, ———, distiller, (or principal manager, as the case may be,) of the distillery at ———, do solemnly swear that, since the date of the last return of the business of said distillery, dated ——— day of ——— to ——— day of ———, both inclusive, there was produced in said distillery, and withdrawn and placed in warehouse, the number of wine gallons and proof gallons of spirits, and there were actually mashed and used in said distillery, and consumed in the production of spirits therein, the several quantities of grain, sugar, molasses, and other materials, respectively, hereinbefore specified, and no more.”

The said book shall always be kept at the distillery, and be always open to the inspection of any revenue officer, and, when filled up, shall be preserved by the distiller for a period not less than two years thereafter, and whenever required shall be produced for the inspection of any revenue officer. If any false entry shall be made in either of said books, or any entry required to be made therein shall be omitted therefrom, for every such false entry made, or omission, the distiller shall forfeit and pay a penalty of one thousand dollars. And if any such false entry shall be made, or any entry shall be omitted therefrom with intent to defraud or to conceal from the revenue officers any fact or particular required to be stated and entered in either of said books, or to mislead in reference thereto, or if any distiller as aforesaid shall omit or refuse to provide either of said books, or shall cancel, obliterate, or destroy any part of either of such books, or any entry therein, with intent to defraud, or shall permit the same to be done, or such books, or either of them, be not produced when required by any revenue officer, the distillery, distilling apparatus, and the lot or tract of land on which it stands, and all personal property of every kind and description on said premises used in the business there carried on, shall be forfeited to the United States. And any person making such false entry or omitting to make any entry hereinbefore required to be made, with the intent aforesaid, or who shall cause or procure the same to be done, or who shall fraudulently cancel, obliterate, or destroy any part of said books, or any entry therein, or who shall wilfully fail to produce such books or either of them, on conviction, shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.

SEC. 20. *And be it further enacted,* That on receipt of the distiller's first return in each month, the assessor shall inquire and determine whether said distiller has accounted in his returns for the preceding month for all the spirits produced by him; and to determine the quantity of spirits thus to be accounted for, the whole quantity of materials used for the production of spirits shall be ascertained; and forty-five gallons of mash or beer brewed or fermented from grain shall represent not less

Fermenting tubs, when to be emptied, and how long to remain empty.

Accounts in duplicate from books to be rendered to assistant assessor tri-monthly, and on what days.

Oath to return.

Book to be kept at distillery and open to inspection, and preserved after being filled up.

Penalty for false entries, or omitting to make entries;

for omitting or refusing to provide books or destroying them or any entry therein, with intent to defraud, or not producing books when required.

Assessor to determine each month whether distiller has accounted for all spirits produced by him.

How determined. See Vol. xvi. p. 42.

See Vol. xvi.
p. 42.

If return is
deficient, distil-
ler to be assessed
for deficiency,
and at what rate.

Return not to
be for less than
eighty per cent
of producing
capacity of dis-
tillery.

Storekeeper of
distillery ware-
house to have
charge of distil-
lery.

His duties.

Daily account,
and of what.

Penalty upon
distiller and per-
sons employed
in distillery for
using material,
or removing
spirits in absence
of storekeeper.

Distillers when
deemed to have
commenced pro-
ducing distilled
spirits, &c.;

desiring to sus-
pend work to
give notice.

Assistant as-
sessor to fasten
doors of furn-
aces, &c.

Locks, seals,
&c. how fur-
nished.

Report to be
made to assessor
and transmitted
to the commis-
sioner.

Distiller not to
carry on busi-
ness in that place
again until after
notice to assist-
ant assessor,
who shall re-

than one bushel of grain, and seven gallons of mash or beer brewed or fermented from molasses shall represent not less than one gallon of molasses. In case the return of the distiller shall have been less than the quantity thus ascertained, the distiller or other person liable shall be assessed for such deficiency at the rate of fifty cents for every proof gallon, together with the special tax of four dollars for every cask of forty proof gallons, and the collector shall proceed to collect the same as in cases of other assessments for deficiencies; but in no case shall the quantity of spirits returned by the distiller, together with the quantity so assessed, be for a less quantity of spirits than eighty per centum of the producing capacity of the distillery, as estimated under the provisions of this act.

SEC. 21. *And be it further enacted,* That the storekeeper assigned to any distillery warehouse shall also have charge of the distillery connected therewith; and, in addition to the duties required of him as a storekeeper in charge of a warehouse, shall keep in a book to be provided for that purpose, and in the manner to be prescribed by the commissioner of internal revenue, a daily account of all the meal and vegetable productions or other substances brought into said distillery, or on said premises, to be used for the purpose of producing spirits, from whom purchased, and when delivered at said distillery, the kind and quantity of all fuel used, and from whom purchased, and of all repairs made on said distillery, and by whom and when made, the names and places of residence of all persons employed in or about the distillery, of the materials put into the mash tub or otherwise used for the production of spirits, the time when any fermenting tub is emptied of ripe mash or beer, recording the same by the number painted on said tub, and of all spirits drawn off from the receiving cistern, and the time when the same were drawn off. Any distiller or person employed in any distillery who shall use, cause, or permit to be used any material for the purpose of making mash, wort, or beer, or for the production of spirits, or shall remove any spirits in the absence of the storekeeper or person designated to act as said storekeeper, shall forfeit and pay double the amount of taxes on the spirits so produced, distilled, or removed, and, in addition thereto, be liable to a penalty of one thousand dollars.

SEC. 22. *And be it further enacted,* That every distiller, at the hour of twelve meridian, on the third day after that on which his bond shall have been approved by the assessor, shall be deemed to have commenced and thereafter to be continuously engaged in the production of distilled spirits in his distillery, except in the intervals when he shall have suspended work, as hereinafter authorized or provided. Any distiller desiring to suspend work in his distillery may give notice in writing to the assistant assessor of his division, stating when he will suspend work; and on the day mentioned in said notice said assistant assessor shall, at the expense of the distiller, proceed to fasten securely the door of every furnace of every still or boiler in said distillery, by locks and otherwise, and shall adopt such other means as the commissioner of internal revenue shall prescribe to prevent the lighting of any fire in such furnace or under such stills or boilers. The locks and seals, and other materials required for such purpose, shall be furnished to the assessor of the district by the commissioner of internal revenue, to be duly accounted for by said assessor. Such notice by any distiller, and the action taken by the assistant assessor in pursuance thereof, shall be immediately reported to the assessor of the district, and by him transmitted to the commissioner of internal revenue. No distiller, after having given such notice, shall, after the time stated therein, carry on the business of a distiller on said premises until he shall have given another notice in writing to said assessor, stating the time when he will resume work; and at the time so stated for resuming work the assistant assessor shall attend at the distillery to remove said locks and other fastenings; and thereupon, and not before, work may be re-

sumed in said distillery, which fact shall be immediately reported to the assessor of the district, and by him transmitted to the commissioner of internal revenue. Any distiller, after the time fixed in said notice declaring his intention to suspend work, who shall carry on the business of a distiller on said premises, or shall have mash, wort, or beer in his distillery, or on any premises connected therewith, or who shall have in his possession or under his control any mash, wort, or beer, with intent to distil the same on said premises, shall incur the forfeitures and be subject to the same punishment as provided for persons who carry on the business of a distiller without having paid the special tax.

move fastenings, &c. and report to assessor.
Penalty upon distiller for carrying on business after time stated in notice as to suspending.

Sec. 23. *And be it further enacted,* That all distilled spirits shall be drawn from the receiving cisterns into casks, each of not less capacity than twenty gallons wine measure, and shall thereupon be gauged, proved, and marked by an internal-revenue gauger, by cutting on the cask containing such spirits, in a manner to be prescribed by the commissioner of internal revenue, the quantity in wine gallons, and in proof gallons, of the contents of such cask, and shall be immediately removed into the distillery warehouse, and the gauger shall, in presence of the storekeeper of the warehouse, place upon the head of the cask an engraved stamp, which shall be signed by the collector of the district and the storekeeper and gauger, and shall have written thereon the number of proof gallons contained therein, the name of the distiller, the date of the receipt in the warehouse, and the serial number of each cask, in progressive order, as the same shall be received from the distillery. Such serial number for every distillery shall begin with number one (No. 1) with the first cask deposited therein after this act takes effect, and no two or more casks warehoused at the same distillery shall be marked with the same number. The said stamp shall be as follows:—

Distilled spirits to be drawn from cisterns into casks, &c. and gauged, &c.; capacity of casks;
to be removed to distillery warehouse;
engraved stamp on head of cask.

Serial numbers of cask; to begin with number one.

Distillery warehouse stamp No. ———.

Form of stamp.

Issued by ———, collector, ——— district, State of ———.
Distillery warehouse of ———, 18—. Cask No. — —, contents ———
gallons, proof spirit.

—————,
United States Storekeeper.

Attest:

—————,
United States Gauger.

And the distiller or owner of all spirits so removed to the distillery warehouse shall on the first, eleventh, and twenty-first days of each month, or within five days thereafter, enter the same for deposit in such warehouse, under such rules and regulations, not inconsistent herewith, as the commissioner of internal revenue may prescribe; and said entry shall be in triplicate, and shall contain the name of the person making the entry, the designation of the warehouse in which the deposit is made, and the date thereof, and [shall] be in form as follows:—

Spirits to be entered for deposit tri-monthly, and on what days.

Entry to be in triplicate.

Entry for deposit in distillery warehouse.

Form of entry

Entry of distilled spirits deposited by ———, in distillery warehouse ———, in the ——— district, State of ———, on the ——— day of ———, anno Domini ———.

And the entry shall specify the kind of spirits, the whole number of casks, the marks and serial numbers thereon, the number of gauge or wine gallons and of proof gallons, and the amount of the tax on the spirits contained in them; all of which shall be verified by the oath or affirmation of the distiller or owner of the same attached to the entry; and the said

Entry to specify what, and be verified by oath.

Bond for pay-
ment of tax;
conditions.

distiller or owner shall give his bond in duplicate, with one or more sureties satisfactory to the collector of the district, conditioned that the principal named in said bond will pay the tax on the spirits, as specified in the entry, or cause the same to be paid, before removal from said distillery warehouse, and within one year from the date of said bond; and the penal sum of such bond shall not be less than double the amount of the tax on such distilled spirits. One of said entries shall be retained in the office of the collector of the district, one sent to the storekeeper in charge of the warehouse, to be retained and filed in the warehouse, and one sent with the duplicate of the bond to the commissioner of internal revenue, to be filed in his office.

Triplicate en-
tries, how dis-
posed of.

Distilled spirits
may be with-
drawn from
warehouse on
payment of tax.

SEC. 24. *And be it further enacted,* That any distilled spirits may, on payment of the tax thereon, be withdrawn from warehouse on application to the collector of the district in charge of such warehouse, on making a withdrawal entry, in duplicate, and in form as follows:—

Entry for with-
drawal to be in
duplicate, and
to specify what.

Entry for withdrawal of distilled spirits from warehouse. Tax paid.

Entry of distilled spirits to be withdrawn, on payment of the tax, from _____ warehouse by _____, deposited on the _____ day of _____, anno Domini _____, by _____, in said warehouse.

Form of entry.

And the entry shall specify the whole number of casks with the marks and serial numbers thereon, the number of gauge or wine gallons, and of proof gallons, and the amount of the tax on the distilled spirits contained in them; all of which shall be verified by the oath or affirmation of the person making such entry; and on payment of the tax the collector shall issue his order to the storekeeper in charge of the warehouse for the delivery. One of said entries shall be filed in the office of the collector, and the other transmitted by him to the commissioner of internal revenue.

Tax-paid
stamp to be
placed on each
cask of distilled
spirits before
removal from
warehouse.

SEC. 25. *And be it further enacted,* That whenever an order is received from the collector for the removal from any distillery warehouse of any cask of distilled spirits, on which tax has been paid, it shall be the duty of the gauger by whom the same is gauged and inspected, in presence of the storekeeper, before such cask has left the warehouse, to place upon the head thereof, in such manner as to cover no portion of any brand or mark prescribed by law already placed thereon, a stamp, on which shall be engraved the number of proof gallons contained in said cask on which the tax has been paid, and which shall be signed by the collector of the district, storekeeper, and gauger, and which shall state the serial number of the cask, the name of the person by whom the tax was paid, and the person to whom and the place where it is to be delivered; which stamp shall be as follows:—

Form of stamp.

Tax-paid stamp No. _____.

Received _____ 18____, from _____, tax on _____ gal-
lons proof spirit, cask No. _____, _____ warehouse at _____, for delivery to
_____ at _____.

Collector _____, District, State of _____.

Attest:

U. S. Storekeeper.

U. S. Gauger.

Gauger to make
certain cuts, &c.
on full casks.
Cuts, &c. to
be cancelled

And at the time of affixing the tax-paid stamp or stamps, the gauger shall, in the presence of the storekeeper, cut or burn upon each cask the name of the distiller, the district, the date of the payment of [the] tax, the number of proof gallons, and the number of the stamp, which cutting

or burning shall be erased when such cask is emptied, by cutting or burning a cancelling line across such marks or brands. when cask is emptied.

Whenever any cask or package of rectified spirits shall be filled for shipment, sale, or delivery, on the premises of any rectifier, who shall have paid the special tax required by law, it shall be the duty of a United States gauger to gauge and inspect the same and place thereon an engraved stamp, which shall be signed by the collector of the district and the said gauger, and state the date when affixed, and the number of proof gallons, which stamp shall be as follows: — Stamp for rectified spirits.

Stamp for rectified spirits No. —.

Issued by _____, collector, _____ district, State of _____,
 _____, rectifier of spirits in the _____ district, State of _____,
 _____, 18—. _____ proof gallons.

U. S. Gauger.

Whenever any cask or package of distilled spirits shall be filled for shipment, sale, or delivery on the premises of any wholesale liquor dealer or compounder, it shall be the duty of a United States gauger to gauge and inspect the same, and place thereon an engraved stamp, signed by the collector of the district and the said gauger, stating the name of the compounder or dealer and the date when affixed, and the number of proof gallons, which stamp shall be as follows: — Wholesale liquor dealer's stamp.

Wholesale liquor dealer's stamp No. —.

Issued by _____, collector _____ district, State of _____,
 _____, wholesale liquor dealer, of _____, _____ district, State
 of _____, _____, 18—. _____ proof gallons.

U. S. Gauger, — District, State of —.

All blanks in any of the above forms shall be duly filled in accordance with the facts in each case. And the stamps above designated shall be affixed so as to fasten the same securely to the cask or package and duly cancelled, and shall then be immediately covered with a coating of transparent varnish or other substance, so as to protect them from removal or damage by exposure; and such affixing, cancellation, and covering shall be done in such manner as the commissioner of internal revenue shall by regulation prescribe; but such stamps shall in every case be affixed to a smooth surface of the cask or other package, which surface shall not have been previously painted or covered with any substance. Stamps to be fastened securely to cask, and protected from removal, &c.

Commissioners to prescribe mode, &c.

SEC. 26. *And be it further enacted,* That all stamps required for distilled spirits shall be engraved in their several kinds in book form, and shall be issued by the commissioner of internal revenue to any collector, upon his requisition, in such numbers as may be necessary in the several districts. Each stamp shall have an engraved stub attached thereto with a number thereon corresponding with an engraved number on the stamp, and the stub shall not be removed from the book. And there shall be entered on the corresponding stub such memoranda of the contents of every stamp as shall be necessary to preserve a perfect record of the use of such stamp when detached. Stamps for distilled spirits to be engraved in book form, and how issued,

SEC. 27. *And be it further enacted,* That every stamp for the payment of tax on distilled spirits shall have engraved thereon words and figures representing a decimal number of gallons, and a similar number of gallons shall be engraved on the stub corresponding to such stamp, and between the stamp and the stub, and connecting them, shall be engraved to have words and figures representing decimal number of gallons.

Coupons for intervening numbers, and how used.

Tax-paid stamps with coupons to denote what number of gallons.

Books of tax-paid stamps to be charged to collector at the full value of tax, &c.

Collectors to make returns monthly, &c.

Additional commission of one half of one per cent to be divided between assessor and collector.

Other stamps at twenty-five cents each.

Gaugers to report daily to assessor and collector the number used, &c.

Amount to be collected from persons using.

Book to be returned, when, &c.

Penalty upon revenue officers for affixing or cancelling or issuing stamps for spirits, except, &c.

Distillers desiring to reduce producing capacity of distil-

lery nine coupons, which, beginning next to the stamp, shall indicate in succession the several numbers of gallons between the number named in the stamp and the decimal number next above. And whenever any collector shall receive the tax on the distilled spirits contained in any cask, he shall detach from the book a stamp representing the denominate quantity nearest to the quantity of proof spirits in such cask, as shown by the gauger's return, with such number of the coupons attached thereto as shall be necessary to make up the whole number of proof gallons in said cask, and any quantity in addition to the number of full gallons less than one gallon shall be regarded as a full gallon; and all unused coupons shall remain attached to the marginal stub; and no coupon shall have any value or significance whatever when detached from the stamp and stub. And the tax-paid stamps with the coupons may denote such number of gallons, not less than twenty, as the commissioner of internal revenue may deem advisable.

SEC. 28. *And be it further enacted,* That the books of tax-paid stamps issued to any collector shall be charged to his account at the full value of the tax on the number of gallons represented on the stamps and coupons contained in said books; and every collector shall make a monthly return to the commissioner of internal revenue of all tax-paid stamps issued by him to be affixed to any cask or package containing distilled spirits, on which the tax has been paid, and account for the amount of the tax collected; and when the said collector shall return to the commissioner of internal revenue any book of marginal stubs, which it shall be his duty to do as soon as all the stamps contained in the book, when issued to him from the office of internal revenue, have been used, and shall have accounted for the tax on the number of gallons represented on the stamps and coupons that were contained in said book, there shall be allowed a commission of half of one per centum on the amount of the tax on spirits distilled after the passage of this act, in addition to any other commission by law allowed, which shall be equally divided between the collector receiving the tax and the assessor of the district in which the distilled spirits were produced. All stamps relating to distilled spirits other than the tax-paid stamps shall be charged to collectors as representing the value of twenty-five cents for each stamp; and the books containing such stamps may be intrusted by any collector to the gauger of the district, who shall make a daily report to the assessor and collector of all such stamps used by him, and for whom used, and from these reports the assessor of the district shall assess the person for whom they were used, and the collector shall thereupon collect the amount due for such stamps at the rate of twenty-five cents for each stamp issued during the month; and when all the stamps contained in any such book shall have been issued, the gauger of the district shall return the book to the collector with all the marginal stubs therein.

SEC. 29. *And be it further enacted,* That any revenue officer who shall affix or cancel, or cause or permit to be affixed or cancelled, any stamp relating to distilled spirits required or provided for in this act in any other manner or in any other place, or who shall issue the same to any other person than as provided by law, or regulation made in pursuance thereof, or who shall knowingly affix or permit to be affixed any such stamp to any cask or package of spirits of which the whole or any part has been distilled, rectified, compounded, removed, or sold, in violation of law, or which has in any manner escaped payment of tax due thereon, shall, for every such offence, be fined not less than five hundred dollars nor more than three thousand dollars, and be imprisoned for not less than six months nor more than three years.

SEC. 30. *And be it further enacted,* That if any distiller shall desire to reduce the producing capacity of his distillery, he shall give notice of such intention in writing to said assessor, stating the quantity of spirits

which he desires thereafter to manufacture or produce every twenty-four hours, and thereupon said assessor shall proceed, at the expense of the distiller, to reduce and limit the producing capacity of the distillery to the quantity stated in said notice, by placing upon a sufficient number of the fermenting tubs close-fitting covers, which shall be securely fastened by nails, seals, and otherwise, and in such manner as to prevent the use of such tubs without removing said covers or breaking said seals, and shall adopt such other precautions as shall be prescribed by the commissioner of internal revenue to reduce the capacity of said distillery. And any person who shall break, injure, or in any manner tamper with any lock, seal, or other fastening applied to any furnace, still, or fermenting tub, or other vessel, in pursuance of the provisions of this act, or who shall open or attempt to open any door, tub, or other vessel which shall have been locked or sealed, or otherwise closed or fastened as herein provided, or who shall use any furnace, still, or fermenting tub, or other vessel which shall be so locked, sealed, or fastened, shall be deemed guilty of a felony, and, on conviction, shall be fined not less than one thousand dollars, nor more than five thousand dollars, and imprisoned for not less than one year, nor more than three years.

leries to give notice. Assessor to place covers upon tubs, &c.

Penalty for breaking, &c. any lock, &c. or opening tub &c.

SEC. 31. *And be it further enacted*, That whenever any officer shall require that the water contained in any worm tub in a distillery, at any time when the still shall not be at work, shall be drawn off, and the tub and worm cleansed, the water shall forthwith be drawn off, and the tub and worm cleansed by the distiller or his workmen accordingly; and the water shall be kept and continued out of such worm tub for the space of two hours, or until the officer has finished his examination thereof; and for any refusal or neglect to comply with the requisition of the officer in this behalf, or the provision in this clause contained, the distiller shall forfeit the sum of one thousand dollars, and it shall be lawful for the officer to draw off such water, or any portion of it, and to keep the same drawn off for so long a time as he shall think necessary.

Water to be drawn off from worm tub, and tub and worm cleansed when required.

Penalty for refusal or neglect.

SEC. 32. *And be it further enacted*, That it shall be lawful for any revenue officer, at all times, as well by night as by day, to enter into any distillery, or building, or place, used for the business of distilling, or in connection therewith, for storage or other purposes, and to examine, gauge, measure, and take an account of every still or other vessel or utensil of any kind, and of all low wines, and of the quantity and gravity of all mash, wort, or beer, and of all yeast, or other compositions for exciting or producing fermentation in any mash or beer, and of all spirits and of all materials for making or distilling spirits, which shall be in any such distillery or premises, or in the possession of the distiller; and if any revenue officer, or any person called by him to his aid, shall be hindered, obstructed, or prevented by any distiller or by any workman, or other person acting for such distiller or in his employ from entering into any such distillery, or building, or place as aforesaid; or if any such officer shall be by the distiller, or his workman, or any person in his employ, prevented or hindered from, or opposed, or obstructed, or molested in the performance of his duty under this act, in any respect, the distiller shall forfeit the sum of one thousand dollars. If any officer, having demanded admittance into a distillery or premises of a distillery, and having declared his name and office, shall not be admitted into such distillery or premises by the distiller or other person having charge of the same, it shall be lawful for such officer, at all times, as well by night as by day, to break open by force any of the doors or windows, or to break through any of the walls of such distillery or premises necessary to be broken open or through, to enable him to enter the said distillery or premises; and the distiller shall forfeit the sum of one thousand dollars.

Revenue officers may at any time enter distilleries, &c. and make inspections and take account.

Penalty for obstructing or hindering revenue officer.

After demand to enter and refusal, revenue officers may break into distilleries.

Forfeiture.

Distillers, rectifiers, &c.

SEC. 33. *And be it further enacted*, That on the demand of any revenue officer, every distiller, rectifier, or compounder of spirits shall furnish

on demand, to furnish ladders, lights, &c. and open doors.

Penalty.

Revenue officers, &c. may break up ground on premises of distillers, &c. to search for pipes, &c.;

finding pipe, they may break up house, wall, &c.

No material to be mashed, nor beer, &c. made, nor still used between eleven o'clock, P. M. Saturday, &c.
Penalty.

Distilled spirits found not in distillery, &c. not legally removed to be forfeited.

In cases of seizure of distilled spirits found, &c. burden of proof to be on claimants, to show that no fraud has been committed, &c.

Penalty for illegally removing distilled spirits, or concealing those removed.

strong, safe, and convenient ladders of sufficient length to enable the officer to examine and gauge any vessel or utensil in such distillery or premises; and shall, at all times when required, supply all assistance, lights, ladders, tools, staging, or other things necessary for inspecting the premises, stock, tools, and apparatus belonging to such person, and shall open all doors, and open for examination all boxes, packages, and all casks, barrels, and other vessels not under the control of a revenue officer in charge, under a penalty of five hundred dollars for every refusal or neglect so to do.

SEC. 34. *And be it further enacted*, That it shall be lawful for any revenue officer, and any person acting in his aid to break up the ground on any part of the distillery or premises of a distiller, rectifier, or compounder of liquors, or any ground adjoining or near to such distillery or premises, or any wall or partition thereof, or belonging thereto, or other place, to search for any pipe, cock, private conveyance, or utensil; and upon finding any such pipe or conveyance leading therefrom or thereto, he may break up any ground, house, wall, or other place through or into which such pipe or other conveyance shall lead, and break or cut away such pipe or other conveyance, and turn any cock, or examine whether such pipe or other conveyance may convey or conceal any mash, wort, or beer, or other liquor which may be used for distillation of low wines or spirits from the sight or view of the officer, so as to prevent or hinder him from taking a true account thereof.

SEC. 35. *And be it further enacted*, That no malt, corn, grain, or other material shall be mashed, nor any mash, wort, or beer brewed or made, nor any still used by a distiller at any time between the hour of eleven in the afternoon of any Saturday and the hour of one in the forenoon of the next succeeding Monday; and any person who shall violate the provisions of this section shall be liable to a penalty of one thousand dollars.

SEC. 36. *And be it further enacted*, That all distilled spirits found elsewhere than in a distillery or distillery warehouse, not having been removed therefrom according to law, shall be forfeited to the United States. And in case of the seizure of any distilled spirits found elsewhere than in a distillery, distillery warehouse, or other warehouse for distilled spirits authorized by law, or in the store or place of business of a rectifier, or of a wholesale liquor dealer, or of a compounder of liquors, or in transit from any one of said places; and in case of the seizure of any distilled spirits found in any one of the places aforesaid, or in transit therefrom, which shall not have been received into or sent out therefrom in conformity to law, or in regard to which any of the entries required by law to be made in the books of the owner of such spirits or of the storekeeper, wholesale dealer, rectifier, or compounder, have not been made at the time or in the manner required, or in respect to which the owner or person having possession, control, or charge of said spirits shall have omitted to do any act required to be done, or shall have done or committed any act prohibited in regard to said spirits, the burden of proof shall be upon the claimant of said spirits to show that no fraud has been committed, and that all the requirements of the law in relation to the payment of the tax have been complied with. And any person who shall remove, or shall aid or abet in the removal of any distilled spirits on which the tax has not been paid, to a place other than the distillery warehouse provided by law, or who shall conceal or aid in the concealment of any spirits so removed, or who shall remove or shall aid or abet in the removal of any distilled spirits from any distillery warehouse, or other warehouse for distilled spirits authorized by law, in any manner other than is provided by law, or who shall conceal, or aid in the concealment of any spirits so removed, shall be liable to a penalty of double the tax imposed on such distilled spirits so removed or concealed, and shall, on conviction, be fined not less than two hundred dollars nor more than five thousand dollars, and imprisoned not less than three months nor more than three years.

SEC. 37. *And be it further enacted,* That no person shall remove any distilled spirits at any other time than after sun-rising and before sun-setting, in any cask or package containing more than ten gallons from any premises or building in which the same may have been distilled, redistilled, rectified, compounded, manufactured, or stored, and every person who shall violate this provision shall be liable to a penalty of one hundred dollars for each cask, barrel, or package of spirits so removed; and said spirits, together with any vessel containing the same, and any horse, cart, boat, or other conveyance used in the removal thereof, shall be forfeited to the United States.

Distilled spirits not to be removed from, &c. in a cask containing more, &c. unless between sunrise and sunset.
Penalty.
Forfeiture of spirits, vehicle, &c.

SEC. 38. *And be it further enacted,* That any person who shall add or cause to be added any ingredient or substance to any distilled spirits, before the tax imposed by law shall have been paid thereon, for the purpose of creating a fictitious proof, shall, on conviction, be fined not less than one hundred dollars nor more than one thousand dollars for each cask or package so adulterated, and imprisoned not less than three months nor more than two years, and every such cask or package, with its contents, shall be forfeited to the United States.

Penalty for adding any substance to distilled spirits to create fictitious proof;

SEC. 39. *And be it further enacted,* That any person who shall evade or attempt to evade the payment of the tax on any distilled spirits, in any manner whatever, shall forfeit and pay double the amount of the tax so evaded or attempted to be evaded; and any person who shall change or alter any stamp, mark or brand on any cask or package containing distilled spirits, or who shall put into any cask or package spirits of greater strength than is indicated by the inspection mark thereon, or who shall fraudulently use any cask or package having any inspection mark or stamp thereon for the purpose of selling other spirits or spirits of quantity or quality different from the spirits previously inspected therein, shall forfeit and pay the sum of two hundred dollars for every cask or package on which the stamp or mark is so changed or altered, or which is so fraudulently used, and, on conviction, shall be fined for each such offence not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than one month nor more than one year.

for evading or attempting to evade payment of tax;
for changing stamps, brands, or marks;
for putting into casks spirits of greater strength than, &c.;
for fraudulently using casks, &c.;

SEC. 40. *And be it further enacted,* That any person who shall knowingly use any false weights or measures in ascertaining, weighing, or measuring the quantities of grain, meal, or vegetable materials, molasses, beer, or other substances to be used for distillation, or who shall destroy, break, injure, or tamper with any lock or seal which may be placed on any cistern-room or building, by the duly authorized officers of the revenue, or shall open said lock or seal, or the door to such cistern-room or building, or shall in any manner gain access to the contents therein in the absence of the proper officer, shall, on conviction, be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than one year nor more than three years; and any person who shall use any molasses, beer, or other substance, whether fermented on the premises or elsewhere, for the purpose of producing spirits, before an account for the same shall have been registered in the proper record-book provided for that purpose, shall forfeit and pay the sum of one thousand dollars for each and every offence so committed.

for knowingly using false weights or measures;
for breaking or tampering with any lock or seal;
for gaining access to contents in absence of proper officer;
for using any substance to produce spirits, before an account of them is registered.

SEC. 41. *And be it further enacted,* That it shall be lawful for any internal revenue officer to detain any cask or package containing, or supposed to contain, distilled spirits, when such officer has reason to believe the tax imposed by law upon the same has not been paid, or that the same is being removed in violation of law; and every such cask or package may be held by such officer at a safe place until it shall be determined whether the property so detained is liable by law to be proceeded against for forfeiture; but such summary detention shall not continue in any case longer than forty-eight hours, without process of law or intervention of the officer to whom such detention is to be reported.

Revenue officer may detain and hold packages, &c. containing, &c. spirits if, &c.

Detention not to continue longer, &c. without process of law.

Distilleries, &c. seized, not to be released before judgment, except, &c.

In case of release, bond to be given.

After judgment of forfeiture, stills, &c. to be destroyed.

Materials to be sold.

Persons drawing off spirits from casks stamped, &c. to efface stamps, &c.

Empty casks with stamps not effaced to be seized.

Penalty for carrying empty casks with stamps not effaced;

for not effacing stamps, &c. at time of emptying cask;

for removing stamps from casks without then effacing them;

for having in possession such stamps or any cancelled stamps, &c.

Penalty upon distillers, rectifiers, liquor dealers, manufacturers of stills, &c. for carrying on business without

SEC. 42. *And be it further enacted,* That no distillery nor distilling apparatus seized for any violation of law shall be released to the claimant or any intervening party before judgment, except in case of a distillery for which the special tax has been paid, and which has a registered producing capacity of one hundred and fifty proof gallons, or more, per day, on showing by sufficient affidavits that there are hogs or other live stock, not less than fifty head in number, depending for their feed on the products of said distillery which would suffer injury if the business of such distillery is stopped; such distillery in that case may be released to the claimant, or any other intervening party, at the discretion of the court, on a bond to be given and approved in open court with two or more sureties for the full appraised value of all the property seized, which value shall be ascertained by three competent appraisers to be designated and appointed by the court. In case of the seizure of and judgment of forfeiture against any distillery used or fit for use in the production of distilled spirits having a registered producing capacity of less than one hundred and fifty gallons per day, or of any distillery for the non-payment of the special tax, the still, stills, doubler, worm, worm tub, and all mash tubs and fermenting tubs shall be so destroyed as to prevent the use of the same or any part thereof for the purpose of distilling; and the materials shall be sold as in case of other forfeited property.

SEC. 43. *And be it further enacted,* That it shall be the duty of every person who empties or draws off, or causes to be emptied or drawn off, any distilled spirits from a cask or package bearing any mark, brand, or stamp required by law, at the time of emptying such cask or package, to efface and obliterate said mark, stamp, or brand. Any such cask or package from which said mark, brand, and stamp is not so effaced and obliterated, as herein required, shall be forfeited to the United States, and may be seized by any officer of internal revenue wherever found. Any railroad company or other transportation company, or person, who shall receive or transport, or have in possession with intent to transport, or with intent to cause or procure to be transported, any such empty cask or package, or any part thereof, having thereon any brand, mark, or stamp, required by law to be placed on any cask or package containing distilled spirits, shall forfeit three hundred dollars for each such cask or package, or any part thereof, so received or transported, or had in possession with the intent aforesaid; and any boat, railroad car, cart, dray, wagon, or other vehicle, and all horses or other animals used in carrying or transporting the same, shall be forfeited to the United States. Any person who shall fail or neglect to efface and obliterate said mark, stamp, or brand, at the time of emptying such cask or package, or who shall receive any such cask or package, or any part thereof, with the intent aforesaid, or who shall transport the same, or knowingly aid or assist therein, or who shall remove any stamp provided by this act from any cask or package containing or which had contained distilled spirits, without defacing and destroying the same at the time of such removal, or who shall aid or assist therein, or who shall have in his possession any such stamp so removed, as aforesaid, or have in his possession any cancelled stamp or any stamp which has been used, or which purports to have been used, upon any cask or package of distilled spirits, shall be deemed guilty of a felony, and, on conviction, shall be fined not less than five hundred dollars nor more than ten thousand dollars, and imprisoned not less than one year nor more than five years.

SEC. 44. *And be it further enacted,* That any person who shall carry on the business of a distiller, rectifier, compounder of liquors, wholesale liquor dealer, retail liquor dealer, or manufacturer of stills, without having paid the special tax, as required by law, or who shall carry on the business of a distiller without having given bond as required by law, or who shall engage in or carry on the business of a distiller, with intent to

defraud the United States of the tax on the spirits distilled by him, or any part thereof, shall, for every such offence, be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years. And all distilled spirits or wines, and all stills or other apparatus, fit or intended to be used for the distillation or rectification of spirits or for the compounding of liquors, owned by such person, wherever found, and all distilled spirits or wines and personal property found in the distillery or rectifying establishment, or in the store or other place of business of the compounder, or in any building, room, yard, or enclosure connected therewith, and used with or constituting a part of the premises; and all the right, title, and interest of such person in the lot or tract of land on which such distillery is situated, and all right, title, and interest therein of every person who knowingly has suffered or permitted the business of a distiller to be there carried on, or has connived at the same; and all personal property owned by or in possession of any person who has permitted or suffered any building, yard, or enclosure, or any part thereof, to be used for purposes of ingress or egress to or from such distillery which shall be found in any such building, yard, or enclosure, and all the right, title, and interest of every person in any premises used for ingress or egress to or from such distillery, who has knowingly suffered or permitted such premises to be used for such ingress or egress, shall be forfeited to the United States.

having paid the special tax.

Penalty upon distillers for doing business without giving bond, or with intent to defraud.

Forfeiture of distilled spirits or wines, and all stills, &c.;

of all interest in the land on which distillery is situated;

of all personal property in, &c.

SEC. 45. *And be it further enacted,* That every rectifier, wholesale liquor dealer, and compounder of liquors shall provide himself with a book, to be prepared and kept in such form as shall be prescribed by the commissioner of internal revenue, and shall, on the same day on which he receives any spirits, and before he shall draw off any part thereof, or add water or anything thereto, or in any respect alter the same, enter in such book, and in the proper columns respectively prepared for the purpose, the date when, the name of the person or firm from whom, and the place whence the spirits were received, by whom distilled, rectified, or compounded, and when and by whom inspected, and, if in the original package, the serial number of each package, the number of wine gallons and proof gallons, the kind of spirit, and the number and kind of adhesive stamps thereon; and every such rectifier, compounder, and wholesale dealer shall, at the time of sending out of his stock or possession any spirits, and before the same shall be removed from his premises, enter, in like manner, in the said book, the day when, and the name and place of business of the person or firm to whom such spirits are to be sent, the quantity and the kind or quality of such spirits, and also the number of gallons and fractions of a gallon at proof; and, if in the original packages in which they were received, he shall enter the name of the distiller and the serial number of the package. And every such book shall be at all times kept in some public or open place on the premises of such rectifier, wholesale dealer, or compounder of liquors, respectively, for inspection; and any revenue officer may make an examination of such book and take an abstract therefrom; and every such book, when it has been filled up as aforesaid, shall be preserved by such rectifier, wholesale liquor dealer, or compounder of liquors, for a period not less than two years; and during such time it shall be produced by him to every revenue officer demanding the same; and if any rectifier, wholesale dealer, or compounder of liquors shall refuse or neglect to provide such book or to make entries therein as aforesaid, or shall cancel, alter, obliterate, or destroy any part of such book, or any entry therein, or make any false entry therein, or hinder or obstruct any revenue officer from examining such book or making any entry therein, or taking any abstract therefrom; or if such book shall not be preserved or not produced by any rectifier, or wholesale dealer, or compounder, as hereinbefore directed, he shall pay a penalty of one hundred dollars, and, on conviction, shall be fined not less than one hundred dollars nor more

Rectifiers, wholesale liquor dealers, and compounders of liquors to keep books and enter therein all spirits received, &c. on the day they are received;

to make like entry of spirits sent out.

Books to be kept in public place on the premises, for inspection;

when filled up, to be preserved two years, and produced on demand.

Penalty for not keeping such books and making entries, or making false ones, &c.;

for not preserving or producing books.

than five thousand dollars, and imprisoned not less than three months nor more than three years.

Rectifiers,
liquor dealers,
&c. not to pur-
chase or receive
more than twenty
gallons, ex-
cept from au-
thorized distil-
lers, &c.
Proviso.

SEC. 46. *And be it further enacted*, That it shall not be lawful for any rectifier of distilled spirits, compounder of liquors, liquor dealer, wholesale or retail liquor dealer to purchase or receive any distilled spirits in quantities greater than twenty gallons from any person other than an authorized rectifier of distilled spirits, compounder of liquors, distiller, or wholesale liquor dealer. Any person violating this section shall forfeit and pay one thousand dollars: *Provided*, That this shall not be held to apply to judicial sales, nor to sales at public auction made by an auctioneer who has paid a special tax as such.

Certain dis-
tilled spirits
drawn from one
cask and put in
another of not
less than, &c.
to be again in-
spected and
gauged, and
casks new
branded and
marked.

SEC. 47. *And be it further enacted*, That all distilled spirits drawn from any cask or other package, and placed in any other cask or package containing not less than ten gallons, and intended for sale, shall be again inspected and gauged, and the cask or package into which it is so transferred shall be marked or branded, and such marking and branding shall distinctly indicate the name of the gauger, the time and place of inspection, the proof of the spirits, the particular name of such spirits as known to the trade, together with the name and place of business of the dealer, rectifier, or compounder, as the case may be; and in all cases, except where such spirits have been rectified or compounded, the name also of the distiller, and the distillery where such spirits were produced, and the serial number of the original package; and the absence of such mark or brand shall be taken and held as sufficient cause and evidence for the forfeiture of such unmarked packages of spirits.

Absence of
stamp to be
cause of forfeit-
ure.

Tax upon
wines, or com-
pounds known
as wine, not, &c.

SEC. 48. *And be it further enacted*, That on all wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champagne, but not made from grapes grown in the United States, and on all liquors not made from grapes, currants, rhubarb, or berries grown in the United States, but produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine or by any other name, there shall be levied and paid a tax of six dollars per dozen bottles, each bottle containing more than one pint and not more than one quart; or three dollars per dozen bottles, each bottle containing [not] more than one pint, and at the same rate for any quantity of such merchandise, however the same may be put up or whatever be the package. And any person manufacturing, compounding, or putting up such wines, shall, without previous demand, make return, under oath or affirmation, to the assistant assessor, on the first and fifteenth day of each and every month, or within five days thereafter, of the entire amount of such wines manufactured and sold or put up and sold during the first fifteen days of the month and the residue of the month, respectively, except when the wines so manufactured or put up are used exclusively by the family of the person manufacturing the same; and the tax herein imposed shall be payable at the time such return is made. And in case such manufacturer shall neglect or refuse to make such return within the time specified, the assessor shall proceed to ascertain the amount of tax due, as provided in other cases of a refusal or neglect to make returns, and shall assess the tax, and add a penalty of fifty per centum to the amount; which said tax and also said penalty shall be collected in the manner provided for the collection of tax on monthly and other lists. Any person who shall fraudulently evade or attempt to evade the payment of the tax herein imposed shall, on conviction, be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.

1868, ch. 266,
Post p 238.

Persons mak-
ing them, to re-
turn amounts
made semi-
monthly, and on
what days.

If maker ne-
glects or refuses
to make returns,
assessors to as-
sess the tax and
add penalty of
fifty per cent.

Penalty for
fraudulently at-
tempting to
evade payment
of tax.

Twenty-five
supervisors of
internal revenue
authorized;
how appointed.

SEC. 49. *And be it further enacted*, That the Secretary of the Treasury, on the recommendation of the commissioner of internal revenue, may appoint not exceeding twenty-five officers, to be called supervisors of internal revenue, each one of whom shall be assigned to a designated

territorial district to be composed of one or more judicial districts and territories, and shall keep his office at some convenient place in his district to be designated by the commissioner, and shall receive in addition to expenses necessarily incurred by him and allowed and certified by the said commissioner as a compensation for his services, such salary as the commissioner of internal revenue may deem just and reasonable, not exceeding three thousand dollars per annum. It shall be the duty of every supervisor of internal revenue, under the direction of the commissioner, to see that all laws and regulations relating to the collection of internal taxes are faithfully executed and complied with; to aid in the prevention, detection, and punishment of any frauds in relation thereto, and to examine into the efficiency and conduct of all officers of internal revenue within his district; and for such purposes he shall have power to examine all persons, books, papers, accounts, and premises, and to administer oaths and to summon any person to produce books and papers, or to appear and testify under oath before him, and to compel a compliance with such summons in the same manner as assessors may do. It shall be the duty of every supervisor of internal revenue as aforesaid to report in writing to the commissioner of internal revenue any neglect of duty, incompetency, delinquency, or malfeasance in office of any internal revenue officer within his district of which he may obtain knowledge, with a statement of all the facts in each case, and any evidence sustaining the same; and he shall have power to transfer any inspector, gauger, or storekeeper from one distillery or other place of duty to another, or from one collection district to another, within his district, and may, by notice in writing, suspend from duty any such inspector, gauger, or storekeeper, and in case of suspension shall immediately notify the collector of the proper district and the commissioner of internal revenue, and within three days thereafter make report of his action, and his reasons therefor, in writing, to said commissioner, who shall thereupon take such further action as he may deem proper.

Supervisors of internal revenue, their districts, and salaries;

their duties and powers.

SEC. 50. *And be it further enacted*, That the commissioner of internal revenue shall have power, whenever in his judgment the necessities of the service may require, to employ competent detectives, not exceeding twenty-five in number at any one time, to be paid under the provisions of the seventh section of the "Act to amend existing laws relating to internal revenue, and for other purposes," approved March 2, 1867, and he may, at his discretion, assign any such detective to duty under the direction of any supervisor of internal revenue, or to such other special duty as he may deem necessary, and that from and after the passage of this act no general or special agent, or inspector, by whatever name or designation he may be known, of the Treasury Department in connection with the internal revenue, except inspectors of tobacco, snuff and cigars, and except as provided for in this act, shall be appointed, commissioned, employed, or continued in office, and the term of office or employment of all such general or special agents or inspectors now authorized as aforesaid under employment at the time of the passage of this act shall expire ten days after this act shall take effect.

Commissioner may employ not over twenty-five detectives, and assign them duty. 1867, ch. 169, § 7. Vol. xiv. p. 473.

No general or special agent, or inspector of internal revenue, except, &c. to be employed.

Employment of special agents to cease, &c.

SEC. 51. *And be it further enacted*, That from and after the passage of this act no assessor or collector shall be detailed or authorized to discharge any duty imposed by law on any other collector or assessor, but a supervisor of internal revenue may, within his territorial district, suspend any collector or assessor for fraud, or gross neglect of duty, or abuse of power, and shall immediately report his action to the commissioner of internal revenue, with his reasons therefor in writing, who shall thereupon take such further action as he may deem proper.

Assessors and collectors not to do duty of other assessors or collectors; may be suspended.

SEC. 52. *And be it further enacted*, That there shall be appointed by the Secretary of the Treasury such number of internal-revenue storekeepers as may be necessary, the compensation of each of whom shall be deter-

Internal-revenue storekeepers authorized; how appointed.

Internal-revenue storekeepers, their pay, and duties ;

to be engaged in no other business ;

to take oath and give bond ;

to have charge of warehouse ;

to keep warehouse book, and have it open for inspection ;

what entries to be made therein.

Daily returns.

Monthly reports.

Storekeepers may be transferred from one warehouse to another.

Provision in case of absence.

mined by the commissioner of internal revenue, not exceeding five dollars per day, to be paid by the United States, one or more of whom shall be assigned by the commissioner of internal revenue to every bonded or distillery warehouse established by law ; and no such storekeeper shall be engaged in any other business while in the service of the United States without the written permission of the commissioner of internal revenue. Every storekeeper shall take an oath faithfully to perform the duties of his office, and shall give a bond, to be approved by the commissioner of internal revenue, for the faithful discharge of his duties, in such form and for such amount as the commissioner may prescribe. Every storekeeper shall have charge of the warehouse to which he may be assigned, under the direction of the collector controlling the same, which warehouse shall be in the joint custody of such storekeeper and the proprietor thereof, and kept securely locked, and shall at no time be unlocked and opened, or remain open, unless in the presence of such storekeeper or other person who may be designated to act for him as hereinafter provided ; and no articles shall be received in or delivered from such warehouse except on an order or permit addressed to the storekeeper and signed by the collector having control of the warehouse. Every storekeeper shall keep a warehouse book, which shall at all times be open to the examination of any revenue officer, in which he shall enter an account of all articles deposited in the warehouse to which he is assigned, indicating in each case the date of the deposit, by whom manufactured or produced, the number and description of the packages and contents, the quantities therein, the marks and serial numbers thereon, and by whom gauged, inspected, or weighed, and if distilled spirits, the number of gauge or wine gallons and of proof gallons ; and before delivering any article from the warehouse he shall enter in said book the date of the permit or order of the collector for the delivery of such articles, the number and description of the packages, the marks and serial numbers thereon, the date of delivery, to whom delivered, and for what purpose, which purpose shall be specified in the permit or order for delivery ; and in case of delivery of any distilled spirits the number of gauge or wine gallons, and of proof gallons, shall also be stated ; and such further particulars shall be entered in the warehouse books as may be prescribed or found necessary for the identification of the packages, to insure the correct delivery thereof and proper accountability *thereof* [therefor]. A daily return shall be furnished by every storekeeper to the collector of the district of all articles received in and delivered from the warehouse during the day preceding that on which the return is made, a copy of which shall be mailed by him at the same time to the commissioner of internal revenue ; and each storekeeper shall, on the first Monday of every month, make a report in triplicate of the number of packages of all articles, with the several descriptions thereof respectively, as above provided, which remained in the warehouse at the date of his last report, and of all articles received therein and delivered therefrom during the preceding month, and of all articles remaining therein at the end of said month ; one of which reports shall be by him delivered to the assessor of the district, to be recorded and filed in his office ; one delivered to the collector having control of the warehouse, to be recorded and filed in his office ; and one transmitted to the commissioner of internal revenue, to be recorded and filed in his office. Any internal-revenue storekeeper may be transferred by the supervisor of the district or by the commissioner of internal revenue from one warehouse to any other. In case of the absence of any internal-revenue storekeeper by sickness or from any other cause, the collector having control of the warehouse may designate a person to have temporary charge of such warehouse who shall, during such absence, perform the duties and receive the pay of the storekeeper for the time he may be so employed ; and for any violation of the law he shall be subject to the

same punishment as storekeepers. Any storekeeper or other person in the employment of the United States having charge of a bonded warehouse, who shall remove or allow to be removed any cask or other package therefrom without an order or permit of the collector, or which has not been marked or stamped in the manner required by law, or shall remove or allow to be removed any part of the contents of any cask or package deposited therein, shall be immediately dismissed from office or employment, and, on conviction, be fined not less than five hundred dollars, nor more than two thousand dollars, and imprisoned not less than three months nor more than two years.

Penalty upon storekeeper for removing, &c. casks without permit, &c.

Sec. 53. *And be it further enacted,* That there shall be appointed by the Secretary of the Treasury, in every collection district where the same may be necessary, one or more internal revenue gaugers, who shall each take an oath faithfully to perform his duties, and shall give his bond, with one or more sureties, satisfactory to the commissioner of internal revenue, for the faithful discharge of the duties assigned to him by law or regulations; and the penal sum of said bond shall not be less than five thousand dollars, and said bond shall be renewed or strengthened as the commissioner of internal revenue may require. The duties of every such gauger shall be performed under the supervision and direction of the collector of the district to which he may be assigned, or of the collector in charge of exports at any port of entry to which he may be assigned. Fees for gauging and inspecting shall be prescribed by the commissioner of internal revenue, to be paid to the collector by the owner or producer of the articles to be gauged and inspected; and said collector shall retain all amounts so received as such fees until the last day of each month, when the aggregate amount of fees so paid that month shall, under regulation to be prescribed by the commissioner of internal revenue, be paid to the gauger or gaugers performing the duty. In no case, however, shall the aggregate monthly fees of any gauger exceed the rate of three thousand dollars per annum. All necessary labor and expense attending the gauging of any article shall be borne by the owner or producer of such articles. Every gauger shall, under such regulations as may be prescribed by the commissioner of internal revenue, make a daily return, in duplicate; one to be delivered to the assessor and the other to the collector of his district, giving a true account, in detail, of all articles gauged and proved or inspected by him, and for whom, and the number and kind of stamps used by him. Any gauger who shall make any false or fraudulent inspection, gauging, or proof, shall pay a penalty of one thousand dollars, and, on conviction, shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than three months nor more than three years.

Revenue gaugers authorized; their appointment, oath bond;

their duties and fees.

Monthly fees not to exceed, &c.

Gaugers to make daily returns in duplicate.

Penalty for false returns, &c.

Sec. 54. *And be it further enacted,* That a drawback shall be allowed upon alcohol and rum exported to foreign countries on which taxes have been paid under the provisions of this act when exported as herein provided for. The drawback allowed shall include the taxes levied and paid upon the alcohol or rum exported, not, however, exceeding sixty cents per gallon proof spirits, which shall be due and payable only after the proper entries and bonds have been executed and filed and all other conditions complied with as hereinafter required, and thirty days after the vessel has actually cleared and sailed on her voyage with such spirits on board; and the Secretary of the Treasury shall prescribe such rules and regulations in relation thereto as may be necessary to secure the treasury of the United States against frauds. And if any person shall fraudulently claim or seek to obtain an allowance of drawback on any alcohol or rum, or shall fraudulently claim any greater allowance or drawback than the tax actually paid thereon, such person shall forfeit and pay to the government of the United States triple the amount wrongfully and fraudulently sought to be obtained, and, on conviction, shall be imprisoned not less than

Drawback on alcohol and rum exported;

to include what, and when due and payable.

Rules and regulations.

Penalty for fraudulently claiming drawback.

Penalty upon owners, &c. of vessels for knowingly aiding in fraudulent attempt to collect drawback on rum or alcohol.

one year nor more than ten years. And any owner, agent, or master of any vessel who shall knowingly aid or abet in the fraudulent collection or fraudulent attempt to collect any drawback upon rum or alcohol, or shall knowingly aid or permit any fraudulent change in the spirits so shipped, shall, on conviction, be fined five thousand dollars and imprisoned not less than one year, and the ship or vessel on board of which such shipment was made, or pretended to be made, shall be forfeited to the United States, whether a conviction of the master or owner be had or otherwise, and proceedings may be had in admiralty by libel for such forfeiture.

Alcohol and rum may be exported with privilege of drawback, in what quantities and packages, and under what rules.

SEC. 55. *And be it further enacted,* That alcohol and rum may be exported with the privilege of drawback, in quantities not less than two thousand gallons, and in packages containing not less than thirty gallons each, on application of the owner thereof to the collector of customs at any port of entry, and under such rules and regulations, and after making such entries, and executing such bonds, and giving such other additional security, as may be prescribed by law and by the Secretary of the Treasury. The entry for such exportation shall be in triplicate, and shall contain the name of the person applying to export, the name of the distiller, and of the district in which the spirits were distilled, and the name of the vessel by which, and the name of the port to which, they are to be exported; and the form of the entry shall be as follows:

Entry for such exportation;

Export entry of distilled spirits entitled to drawback.

form of, and to specify what.

Entry of spirits distilled by _____, in _____ district, State of _____, to be exported by _____ in the _____, whereof _____ is master, bound to _____.

Amount of tax, how verified.

And the entry shall specify the whole number of casks or packages, the marks and serial numbers thereon, the quality or kind of spirits as known in commerce, the number of gauge or wine gallons and of proof gallons; and [the] amount of the tax on such spirits shall be verified by the oath or affirmation of the owner of the spirits, and that the tax has been paid thereon, and that they are truly intended to be exported to the port of _____, and not to be relanded within the limits of the United States; and said owner shall give his bond executed in duplicate, with one or more sureties satisfactory to said collector, conditioned that the principal named in said bond will export the spirits as specified in said entry to the port of _____, and that the same shall not be landed within the jurisdiction of the United States. The penal sum named in said bond shall be equal to not less than double the amount of the drawback on such spirits. For the discharge of any such export bond the same time shall be allowed, and the same certificates of landing and other evidence shall be required as is or may be provided and required for imported merchandise exported from the United States, that the said spirits have been landed at the port named, or at any other port, beyond the jurisdiction of the United States. One bill of lading, duly signed by the master of the vessel, shall be deposited with said collector, to be filed at his office with the entry, retained by him; one of said entries shall be, when the shipment is completed, transmitted, with the duplicate of the bond, to the Secretary of the Treasury, to be recorded and filed in his office. The lading on board said vessel shall be only after the receipt of an order or permit signed by the collector of customs and directed to a customs gauger, and after each cask or package shall have been distinctly marked or branded, by said gauger, as follows: "For export from U. S. A." The casks or packages shall be inspected and gauged alongside of or on the vessel by the gauger, designated by said collector, under such rules and regulations as the Secretary of the Treasury may prescribe; and on application of the said collector, it shall be the duty of the surveyor of the port to designate and direct one of the custom-house inspectors to superintend such shipment. The gauger, as aforesaid, shall make a full return of

Penalty of bond,

Bond, how discharged.

Bill of lading.

Lading on board vessel to be only after receipt of order, &c.

Casks to be branded, inspected, &c.

Who to superintend shipment.

such inspecting and gauging, certifying thereon that the shipment has been made, in his presence, on board the vessel named in the entry for export, which return shall be indorsed by said custom-house inspector, certifying that the casks or packages have been shipped under his supervision on board said vessel; and the said inspector shall make a similar certificate to the surveyor of the port, indorsed on, or to be attached to, the entry in possession of the custom-house: *Provided, however,* That no claim for drawback shall be allowed on either of the said articles which shall have been exported as aforesaid prior to the time at which this act shall take effect.

Gauger to make returns, and inspector to indorse them.

No drawback on exports before this act takes effect.

SEC. 56. *And be it further enacted,* That all distilled spirits in any bonded warehouse shall within nine months after the passage of this act be withdrawn from such warehouse, and the taxes paid on the same; and the casks or packages containing said spirits shall be marked and stamped after the passage of this act. And any distilled spirits remaining in any bonded warehouse for a period of more than nine months after the passage of this act shall be forfeited to the United States, and shall be sold or disposed of for the benefit of the same in such manner as shall be prescribed by the commissioner of internal revenue, under the direction of the Secretary of the Treasury. And whenever in the opinion of the commissioner of internal revenue any distillery or other warehouse shall become unsafe or unfit for use, or the merchandise therein shall for any reason be liable to loss or great wastage, the commissioner may discontinue such warehouse, and require that the merchandise therein shall be transferred to such other warehouse as may be designated by him within such time as he shall prescribe. Such transfer shall be made under the supervision of the collector, or such other officer as may be designated by the commissioner; and the expense thereof shall be paid by the owner of the merchandise; and if the owner of such merchandise shall fail to make such transfer within the time prescribed, or to pay the just and proper expense of such transfer, as ascertained and determined by the commissioner, such merchandise may be seized and sold by the collector, in the same manner as goods are sold upon distraint for taxes, and the proceeds of such sale shall be applied to the payment of the taxes due thereon and the costs and expenses of such sale and removal, and the balance paid over to the owner of such merchandise.

Distilled spirits in bonded warehouse to be withdrawn in nine months, and taxes paid.

Casks to be marked, &c. Spirits not withdrawn within, &c. to be sold.

Time further extended. Vol. xvi. p. 42. If distillery or warehouse becomes unsafe, &c. it may be discontinued, &c.

Transfer of property, how made, and at whose expense.

Merchandise can be seized and sold if, &c. Proceedings in such case.

SEC. 57. *And be it further enacted,* That any person owning, or having in his possession, any distilled spirits intended for sale, exceeding in quantity fifty gallons, and not in a bonded warehouse at the time when this act takes effect, shall immediately make a return, under oath, to the collector of the district wherein such spirits may be held, stating the number and kind of packages, together with the marks and brands thereon, and the place where the same are stored, together with the quantity of spirits, as nearly as the owner can determine the same. Upon the receipt of such return the collector, being first satisfied that the tax on said spirits has been paid, shall immediately cause the same to be gauged and proved by an internal revenue gauger, who shall mark, by cutting, the contents and proof on each cask or package containing five wine gallons or more, and shall affix and cancel an engraved stamp thereon, which stamp shall be as follows:

Persons owning, &c. over fifty gallons of distilled spirits for sale, when act takes effect, to make return to collector of district.

Spirits to be gauged and proved, and casks marked and stamped.

Stamp for stock on hand. No. ———.

Form of stamp for stock on hand.

Issued by ————.

Collector of ———— district, State of ————.

Distilled spirits. Tax paid prior to (here engrave the date when this takes effect.) ———— proof gallons. Gauged ————, 18—.

———, Gauger.

All spirits to be included in same return and gauged continuously;

but not in any cistern, &c. Penalty for neglecting or refusing to make such return;

for gauging, marking, &c.

Stamps, how prepared, affixed, and cancelled.

Distilled spirits forfeited, &c. to be sold subject to tax;

tax-paid stamps to be obliterated.

Special taxes upon distillers.

Monthly returns.

Who to be regarded as distillers.

Tax on distilled spirits in bonded warehouse when this act takes effect.

No tax on certain stills, &c. used by druggists and chemists.

Special tax upon rectifiers. See Vol. xvi. p. 42.

All distilled spirits owned or held by any person, as aforesaid, shall be included in the same return, and the gauging shall be continuous until all the spirits owned or held by such person are gauged and stamped, as aforesaid, and a report thereof in duplicate shall immediately be made by the gauger to the collector and assessor of the district showing the number of packages, contents, and proof of each package gauged and stamped, and one of said reports shall be transmitted by the collector to the commissioner of internal revenue. No such spirits shall be gauged or stamped in any cistern or other stationary vessel. Any person owning, or having in possession, such spirits and refusing or neglecting to make such return shall forfeit the same; and all distilled spirits found, after thirty days from the time this act takes effect, in any cask or package containing more than five gallons, without having thereon each mark and stamp required therefor by this act, shall be forfeited to the United States.

Any person who shall gauge, mark or stamp any cask or package of distilled spirits under the provisions of this section, or who shall cause or procure the same to be done, knowing that the same were manufactured or removed from warehouse subsequent to the taking effect of this act, or that the taxes thereon have not been paid, shall, on conviction, be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. All stamps required by this section shall be prepared, issued, and affixed upon casks and packages and cancelled in the same manner as provided for other stamps for distilled spirits in this act, and shall be charged at the rate of twenty-five cents for each stamp.

SEC. 58. *And be it further enacted*, That all distilled spirits forfeited to the United States sold by order of court or under process of distraint shall be sold subject to tax; and the purchaser shall immediately, and before he takes possession of said spirits, pay the tax thereon. And any distilled spirits condemned before the passage of this act, and in the possession of the United States, shall be sold as herein provided. And if any tax-paid stamps are affixed to any cask or package so condemned, such stamps shall be obliterated and destroyed by the collector or marshal after forfeiture and before such sale.

SEC. 59. *And be it further enacted*, That the following special taxes shall be, and are hereby, imposed, that is to say:

Distillers producing one hundred barrels, or less, of distilled spirits, counting forty gallons of proof spirits to the barrel, within the year, shall each pay four hundred dollars; and if producing more than one hundred barrels, shall pay in addition four dollars for each such barrel produced in excess of one hundred barrels. And monthly returns of the number of barrels of spirits, as before described, distilled by him, shall be made by each distiller in the same manner as monthly returns of sales are made. Every person who produces distilled spirits, or who brews or makes mash, wort, or wash fit for distillation or for the production of spirits, or who by any process of vaporization separates alcoholic spirit from any fermented substance, or who making or keeping mash, wort, or wash, has also in his possession or use a still, shall be regarded as a distiller: *Provided*, That a like tax of four dollars on each barrel, counting forty gallons of proof spirits to the barrel, shall be assessed and collected from the owner of any distilled spirits which may be in any bonded warehouse at the date of the taking effect of this act, to be paid whenever the same shall be withdrawn from such warehouse, under the provisions of the *sixty-second* [fifty-sixth] section of this act: *Provided*, That no tax shall be imposed for any still, stills, or other apparatus used by druggists and chemists for the recovery of alcohol for pharmaceutical and chemical or scientific purposes which has been used in those processes.

Rectifiers of distilled spirits, rectifying, purifying, or refining two hundred barrels or less of distilled spirits, counting forty gallons of proof

spirits to the barrel, within the year, shall each pay two hundred dollars, and shall pay fifty cents for each such barrel produced in excess of two hundred barrels. And monthly returns of the quantity and proof of all the spirits purchased and of the number of barrels of spirits, as before described, rectified, purified, or refined by him, shall be made by each rectifier in the same manner as monthly returns of sales are made. Every person who rectifies, purifies, or refines distilled spirits or wines by any process, and every wholesale or retail liquor dealer or compounder of liquors 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, shall be regarded as a rectifier.

Rectifiers to make monthly returns.

Who to be regarded as rectifiers.

See Vol. xvi. p. 42.

Compounders of liquors shall each pay twenty-five dollars. Every person who, without rectifying, purifying, or refining distilled spirits, shall, by mixing such spirits, wine, or other liquor with any materials, manufacture any spurious, imitation, or compound liquors, for sale under the name of whiskey, brandy, gin, rum, wine, spirits, cordials, or wine bitters, or any other name, shall be regarded as a compounder of liquors.

Special tax upon compounders of liquors, and who regarded as such;

See Vol. xvi. p. 42.

Retail dealers in liquors shall pay twenty-five dollars. Every person who shall sell or offer for sale foreign or domestic spirits, wine, ale, beer, or other malt liquors, and whose annual sales, including all sales of other merchandise, do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer in liquors.

upon retail dealers, and who regarded as such;

See Vol. xvi. p. 42.

Wholesale liquor dealers, whose annual sales do not exceed twenty-five thousand dollars, shall pay one hundred dollars; and if exceeding twenty-five thousand dollars, shall each pay in addition ten dollars for every one thousand dollars of sales of such spirits, wines, or liquors in excess of twenty-five thousand dollars, and on other sales shall pay as wholesale dealers; and such excess shall be asse[sse]d and paid in the same manner as required of wholesale dealers. Every person who sells or offers for sale distilled spirits, wines, or malt liquors, whose annual sales shall exceed twenty-five thousand dollars, shall be regarded as a wholesale liquor dealer. But no distiller or brewer, who has paid his special tax as such, and who sells only distilled spirits or malt liquors of his own production, at the place of manufacture, in the original casks or packages in which they are placed for the purpose of affixing the tax stamps, shall be required to pay the special tax of a wholesale dealer. But the payment of any special tax imposed by this act shall not be held or construed to exempt any person carrying on any trade, business, or profession from any penalty or punishment therefor provided by the laws of any State; nor to authorize the commencement or continuance of any such trade, business, or profession, contrary to the laws of any State, or in places prohibited by municipal law; nor shall the payment of any such tax be held or construed to prohibit or prevent any State from placing a duty or tax on the same trade, business, or profession for State or other purposes.

upon wholesale liquor dealers, and who regarded as such.

See Vol. xvi. p. 42.

Certain distillers and brewers not required to pay tax of wholesale dealer.

Payment of special tax not to exempt from penalty under State laws, nor authorize a trade, &c. prohibited by State laws, nor prevent a State from imposing an additional tax.

Special tax on manufacturers of stills, and who deemed such.

Manufacturers of stills shall each pay fifty dollars, and twenty dollars for each still or worm for distilling made by him. Any person who manufactures any still or worm to be used in distilling shall be deemed a manufacturer of stills.

TOBACCO, SNUFF, AND CIGARS.

Dealers in leaf tobacco, whose annual sales do not exceed ten thousand dollars, shall each pay twenty-five dollars; and if their annual sales exceed ten thousand dollars, shall pay in addition two dollars for every thousand dollars in excess of ten thousand dollars. Every person shall be regarded as a dealer in leaf tobacco whose business it is for himself, or on commission, to sell or offer for sale leaf tobacco. And payment of a special tax as wholesale dealer, tobacconist, manufacturer of cigars, or manufacturer of tobacco, shall not exempt any person dealing in leaf tobacco from the payment of the special tax therefor hereby required. But no farmer or

Special tax on dealers in leaf tobacco.

Who regarded as dealers in leaf tobacco.

Payment of certain other taxes not to exempt.

Farmers or

planters not to pay.

planter shall be required to pay a special tax as a dealer in leaf tobacco for selling tobacco of his own production, or tobacco received by him as rent from tenants who have produced the same on his land.

Dealers in tobacco, and who regarded as such.

Dealers in tobacco, whose annual sales exceed one hundred dollars and do not exceed one thousand dollars, shall each pay five dollars; and when their annual sales exceed one thousand dollars, shall pay in addition two dollars for each thousand dollars in excess of one thousand dollars. Every person whose business it is to sell or offer for sale manufactured tobacco, snuff, or cigars, shall be regarded as a dealer in tobacco. And any retail dealer, liquor dealer, or keeper of a hotel, inn, tavern, or eating-house, who sells tobacco, snuff, or cigars, shall pay, in addition to his special tax, the special tax as a dealer in tobacco.

Payment of certain other tax, not to exempt.

Manufacturers of tobacco, and who regarded as such.

Manufacturers of tobacco shall each pay ten dollars; and in addition thereto, where the amount of the penal sum of the bond of such manufacturer, required by this act to be given, shall exceed the sum of five thousand dollars, two dollars for each thousand dollars in excess of five thousand dollars of such penal sum. Every person whose business it is to manufacture tobacco or snuff for himself, or who shall employ others to manufacture tobacco or snuff, whether such manufacture shall be by cutting, pressing, grinding, crushing, or rubbing of any leaf or raw tobacco, or otherwise preparing raw or leaf tobacco or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco, resulting from any process of handling tobacco, shall be regarded as a manufacturer of tobacco. But no manufacturer of tobacco shall be required to pay the special tax as a dealer in tobacco for selling the products of his own manufacture.

Not to pay special tax as dealers for selling, &c.

Manufacturers of cigars, and who so regarded.

Manufacturers of cigars, whose annual sales shall not exceed five thousand dollars, shall each pay ten dollars, and when their annual sales exceed five thousand dollars, shall pay in addition two dollars for each thousand dollars in excess of five thousand dollars. Every person whose business it is to make or manufacture cigars for himself, or who shall employ others to make or manufacture cigars, shall be regarded as a manufacturer of cigars. No special tax receipt shall be issued to any manufacturer of cigars until he shall have given the bond required by law. Every person whose business it is to make cigars for others, either for pay, upon commission, on shares, or otherwise, from material furnished by others, shall be regarded as a cigar-maker. Every cigar-maker shall cause his name and residence to be registered, without previous demand, with the assistant assessor of the division in which such cigar-maker shall be employed; and any manufacturer of cigars employing any cigar-maker who shall have neglected or refused to make such registry shall, on conviction, be fined five dollars for each day that such cigar-maker so offending by neglect or refusal to register shall be employed by him.

Special tax receipt not to be issued until, &c.

Cigar-makers to have names and residences registered.

Penalty.

Amounts, &c. of annual or monthly sales, how ascertained and returned.

If tax is increased, persons, except, &c. to be again assessed;

if amount of sales or receipts is understated.

SEC. 60. *And be it further enacted,* That in every case where it becomes necessary to ascertain the amount of annual or monthly sales made by any person on whom a special tax is imposed by this act, or to ascertain the excess of such sales above a given amount, such amounts and excesses shall be ascertained and returned under such regulations and in such form as shall be prescribed by the commissioner of internal revenue; and in any case where the amount of the tax has been increased by this act above the amount before paid by any person in that behalf, such person, except retail dealers, shall be again assessed and pay the amount of such increase from the taking effect of this act; and in any case where the amount of sales or receipts has been understated or under-estimated by any person, such person shall be again assessed for such deficiency, and shall be required to pay the same with any penalty or penalties that may by law have accrued or be chargeable thereon.

SEC. 61. *And be it further enacted,* That upon tobacco and snuff which

shall be manufactured and sold, or removed for consumption or use, there shall be assessed and collected the following taxes :

On snuff, manufactured of tobacco or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when prepared for use, a tax of thirty-two cents per pound. And snuff flour, when sold, or removed for use or consumption, shall be taxed as snuff, and shall be put up in packages and stamped in the same manner as snuff.

Tax on snuff;

On all chewing tobacco, fine cut, plug, or twist; on all tobacco twisted by hand, or reduced from leaf into a condition to be consumed, or otherwise prepared, without the use of any machine or instrument, and without being pressed or sweetened; and on all other kinds of manufactured tobacco, not herein otherwise provided for, a tax of thirty-two cents per pound.

chewing tobacco, &c.;

On all smoking tobacco exclusively of stems, or of leaf, with all the stems in and so sold, the leaf not having been previously stripped, butted, or rolled, and from which no part of the stems have been separated by sifting, stripping, dressing, or in any other manner, either before, during, or after the process of manufacturing; on all fine-cut shorts, the refuse of fine-cut chewing tobacco which has passed through a riddle of thirty-six meshes to the square inch by process of sifting; and on all refuse scraps and sweepings of tobacco, a tax of sixteen cents per pound.

smoking tobacco, &c.;

refuse scraps and sweepings.

SEC. 62. *And be it further enacted,* That from and after the passage of this act all manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description, and in no other manner :

Manufactured tobacco, how to be put up and prepared for sale;

All snuff in packages containing one, two, four, six, eight, and sixteen ounces, or in bladders containing not exceeding ten pounds each; or in jars containing not exceeding twenty pounds.

snuff in packages or jars;

All fine-cut chewing tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one half, one, two, four, eight, and sixteen ounces, except that fine-cut chewing tobacco may, at the option of the manufacturer, be put up in wooden packages containing ten, twenty, forty, and sixty pounds each.

fine-cut chewing tobacco;

All smoking tobacco, all fine-cut shorts which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps and sweepings of tobacco, in packages containing two, four, eight, and sixteen ounces each.

smoking tobacco;

All cavendish, plug, and twist tobacco in wooden packages not exceeding two hundred pounds net weight.

cavendish, plug, and twist tobacco.

And every such wooden package shall have printed or marked thereon the manufacturer's name and place of manufacture or the proprietor's name and his trade mark and the registered number of the manufactory, and the gross weight, the tare, and the net weight of the tobacco in each package: *Provided,* That these limitations and descriptions of packages shall not apply to tobacco and snuff transported in bond for exportation and actually exported.

Wooden packages, to be how marked.

Proviso.

SEC. 63. *And be it further enacted,* That every person before commencing, or, if already commenced, before continuing the manufacture of tobacco or snuff, shall, in addition to a compliance with all other provisions of law, furnish, without previous demand therefor, to the assessor or assistant assessor of the district where the manufacture is to be carried on, a statement, in duplicate, subscribed under oath or affirmation, accurately setting forth the place, and if in a city, the street and number of the street, where the manufacture is to be carried on; the number of cutting machines, presses, snuff mills, hand mills, or other machines; the name, kind, and quality of the article manufactured, or proposed to be manufactured; and, if the same shall be manufactured for, or to be sold and delivered to, any other person, as agent, or under a special contract, the name and residence and business or occupation of the person for whom the said article

Manufacturers of tobacco or snuff to make a statement in duplicate to assessor;

statement to be under oath, and contain what.

Manufacturers of tobacco, &c. to give bond and in what sums for different machines or presses, &c.;

conditions of bond.

Penal sum of bond may be increased and additional sureties required.

Certificate for what bond has been given to be posted, &c.

Penalty for not obtaining and posting such certificate;

for manufacturing without first giving bond.

What to be deemed manufacturing.

Manufacturers of tobacco and snuff to place sign on building, &c.

Penalty.

Assistant assessor to keep record of manufacturers of tobacco or snuff in his division, &c.

Assessors to keep such records for their district, &c.

is to be manufactured, or to whom it is to be delivered; and shall give a bond in conformity with the provisions of this act, to be approved by the collector of the district, in the sum of two thousand dollars, with an addition to said sum of three thousand dollars for each cutting machine kept for use, of one thousand dollars for each screw-press kept for use in making plug or pressed tobacco, of five thousand dollars for each hydraulic press kept for use, of one thousand dollars for each snuff mill kept for use, and of one thousand dollars for each hand mill, or other mill or machine, kept for the grinding, cutting, or crushing of tobacco; that he will not engage in any attempt, by himself or by collusion with others, to defraud the government of any tax on his manufactures; that he will render truly and correctly all the returns, statements, and inventories prescribed by law or regulations; that whenever he shall add to the number of cutting machines, presses, snuff mills, hand mills, or other mills or machines as aforesaid, he will immediately give notice thereof to the collector of the district; that he will stamp, in accordance with law, all tobacco and snuff manufactured by him before he removes any part thereof from the place of manufacture; that he will not knowingly sell, purchase, expose, or receive for sale any manufactured tobacco or snuff which has not been stamped as required by law; and that he will comply with all the requirements of law relating to the manufacture of tobacco or snuff. And the sum of the said bond may be increased from time to time, and additional sureties required by the collector, under the instructions of the commissioner of internal revenue. And every manufacturer shall obtain a certificate from the collector of the district, who is hereby authorized and directed to issue the same, setting forth the kind and number of machines, presses, snuff mills, hand mills, or other mills and machines, as aforesaid, for which the bond has been given, which certificate shall be posted in a conspicuous place within the manufactory. And any tobacco manufacturer who shall neglect or refuse to obtain such certificate, or to keep the same posted as hereinbefore provided, shall, on conviction, be fined not less than one hundred dollars nor more than five hundred dollars. And any person manufacturing tobacco or snuff of any description without first giving bond as herein required, shall, on conviction, be fined not less than one thousand dollars, nor more than five thousand dollars, and imprisoned for not less than one year nor more than five years. And the working or preparation of any leaf tobacco, or tobacco stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be deemed manufacturing.

SEC. 64. *And be it further enacted*, That within thirty days after the passage of this act every manufacturer of tobacco and snuff shall place and keep on the side or end of the building within which his business is carried on, so that it can be distinctly seen, a sign, with letters thereon not less than three inches in length, painted in oil colors or gilded, giving his full name and business. Any person neglecting to comply with the requirements of this section shall, on conviction, be fined not less than one hundred dollars nor more than five hundred dollars.

SEC. 65. *And be it further enacted*, That it shall be the duty of every assistant assessor to keep a record, in a book or books to be provided for the purpose, to be open to the inspection of any person, of the name and residence of every person engaged in the manufacture of tobacco or snuff in his division, the place where such manufacture is carried on, and the number of the manufactory; and the assistant assessor shall enter in said record, under the name of each manufacturer, a copy of every inventory required by this act to be made by such manufacturer, and an abstract of his monthly returns; and each assessor shall keep a similar record for the district, and shall cause the several manufactories of tobacco or snuff in his district to be numbered consecutively, which numbers shall not thereafter be changed.

SEC. 66. *And be [it] further enacted,* That every person, now or hereafter engaged in the manufacture of tobacco or snuff, shall make and deliver to the assistant assessor of the division a true inventory, in such form as shall be prescribed by the commissioner of internal revenue, of the quantity of each of the different kinds of tobacco, snuff-flour, snuff, stems, scraps, clippings, waste, tinfoil, licorice, sugar, gum, and other materials held or owned by him on the first day of January of each year, or at the time of commencing and at the time of concluding business, if before or after the first of January, setting forth what portion of said goods and materials, and what kinds, were manufactured or produced by him, and what was purchased from others; which inventory shall be verified by his oath or affirmation; and the assistant assessor shall make personal examination of the stock sufficient to satisfy himself as to the correctness of the inventory, and shall verify the fact of such examination by oath or affirmation taken before the assessor, to be indorsed on or affixed to the inventory; and every such person shall keep a book or books, the forms of which shall be prescribed by the commissioner of internal revenue, and enter therein daily an accurate account of all the articles aforesaid purchased by him, the quantity of tobacco, snuff, and snuff-flour, stems, scraps, clippings, waste, tinfoil, licorice, sugar, gum, and other materials, of whatever description, whether manufactured, (and if plug tobacco the number of net pounds of lumps made in the lump-room, and the number of packages and pounds produced in the press-room each day,) sold, consumed, or removed for consumption or sale, or removed from the place of manufacture in bond, and to what district; and shall, on or before the tenth day of each and every month, furnish to the assistant assessor of the division a true and accurate abstract from such book of all such purchases, sales, and removals, made during the month next preceding, which abstract shall be verified by his oath or affirmation; and in case of refusal or wilful neglect to deliver the inventory, or keep the account, or furnish the abstract aforesaid, he shall, on conviction, be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. And it shall be the duty of any dealer in leaf tobacco, or in any material used in manufacturing tobacco or snuff, on demand of any officer of internal revenue to render a true and correct statement, verified by oath or affirmation, of the quantity and amount of such leaf tobacco or material sold or delivered to any person named in such demand; and in case of refusal or neglect to render such statement, or if there is cause to believe such statement to be incorrect or fraudulent, the assessor shall make an examination of persons, books, and papers, in the same manner as provided in this act in relation to frauds and evasions.

Manufacturers of tobacco or snuff to give inventory to assistant assessor, on, &c.;

inventory to contain what;

to be verified by oath; its correctness to be ascertained.

Books to be kept and certain entries made therein daily;

abstract thereof to be furnished to assistant assessor monthly, and on what day, and how verified.

Penalty for refusal or wilful neglect.

Dealers in leaf tobacco, &c. to make statements under oath on demand, &c.

Assessor to examine books, &c. if, &c.

SEC. 67. *And be it further enacted,* That the commissioner of internal revenue shall cause to be prepared suitable and special revenue stamps for payment of the tax on tobacco and snuff, which stamps shall indicate the weight and class of the article on which payment is to be made, and shall be affixed and cancelled in the mode prescribed by the commissioner of internal revenue, and stamps when used on any wooden package shall be cancelled by sinking a portion of the same into the wood with a steel die; also such warehouse stamps as are required by this act, which stamps shall be furnished to the collectors of internal revenue requiring the same, who shall each keep at all times a supply equal in amount to three months' sales thereof, and shall sell the same only to the manufacturers of tobacco and snuff in their respective districts who have given bonds as required by law, to owners or consignees of tobacco or snuff, upon the requisition of the proper custom-house officer having the custody of such tobacco or snuff, and to persons required by law to affix the same to tobacco or snuff on hand on the first day of January, anno Domini eighteen hundred and sixty-nine; and every collector shall keep an account of the number, amount, and denominate values of stamps sold by him to each manufacturer, and to other persons above described.

Commissioner to prepare revenue stamps for tax on tobacco and snuff; stamps to indicate what and how to be affixed and cancelled.

Warehouse stamps; how furnished to collectors, and sold by them.

Collectors to keep account of stamps sold.

Manufacturers of tobacco or snuff to print or affix label on each package.

SEC. 68. *And be it further enacted,* That every manufacturer of tobacco or snuff shall, in addition to all other requirements of this act relating to tobacco, print on each package or securely affix, by pasting on each package containing tobacco or snuff manufactured by or for him, a label on which shall be printed, together with the proprietor's or manufacturer's name, the number of the manufactory, and the district and State in which it is situated, these words:

Label.

"NOTICE.—The manufacturer of this tobacco has complied with all the requirements of law. Every person is cautioned, under the penalties of law, not to use this package for tobacco again."

Penalty for neglect or refusal; for removing such label;

Any manufacturer of tobacco who shall neglect to print on or affix such label to any package containing tobacco made by or for him, or sold or offered for sale by or for him; or any person who shall remove any such label so affixed from any such package, shall, on conviction, be fined fifty dollars for each package in respect to which such offence shall be committed.

for removing or selling tobacco or snuff, without, &c.;

SEC. 69. *And be it further enacted,* That any manufacturer of tobacco or snuff who shall remove otherwise than as provided by law, or sell any tobacco or snuff without the proper stamps denoting the tax thereon, or without having paid the special tax, or given bond as required by law, or who shall make false or fraudulent entries of manufactures or sales of tobacco or snuff, or who shall make false or fraudulent entries of the purchase or sales of leaf tobacco, tobacco stems, or other material, or who shall affix any false, forged, fraudulent, spurious, or counterfeit stamp, or imitation of any stamp required by this act, to any box or package containing any tobacco or snuff, shall, in addition to the penalties elsewhere provided in this act for such offences, forfeit to the United States all the raw material and manufactured or partly manufactured tobacco and snuff, and all machinery, tools, implements, apparatus, fixtures, boxes and barrels, and all other materials which shall be found in the possession of such person, in the manufactory of such person, or elsewhere.

for making false entries;

for affixing false stamps.

Absence of proper stamp to be notice, &c. that tax is not paid. Forfeiture.

SEC. 70. *And be it further enacted,* That the absence of the proper stamp on any package of manufactured tobacco or snuff shall be notice to all persons that the tax has not been paid thereon, and shall be prima facie evidence of the non-payment thereof. And such tobacco or snuff shall be forfeited to the United States.

Penalty for removing manufactured tobacco or snuff without, &c.;

SEC. 71. *And be it further enacted,* That any person who shall remove from any manufactory, or from any place where tobacco or snuff is made, any manufactured tobacco or snuff without the same being put up in proper packages, or without the proper stamp for the amount thereon being affixed and cancelled, as required by law; or, if intended for export, without the proper warehouse stamp being affixed; or shall use, sell, or offer for sale, or have in possession, except in the manufactory, or in a bonded warehouse, any manufactured tobacco or snuff, without proper stamps being affixed and cancelled; or shall sell, or offer for sale, for consumption in the United States, or use, or have in possession, except in the manufactory or in a bonded warehouse, any manufactured tobacco or snuff on which only the warehouse stamp marking the same for export has been affixed, shall, on conviction thereof for each such offence, respectively, be fined not less than one thousand dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years. And any person who shall affix to any package containing tobacco or snuff any false, forged, fraudulent, spurious, or counterfeit stamp, or a stamp which has been before used, shall be deemed guilty of a felony, and on conviction shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than two years nor more than five years.

for using, selling, &c. except, &c. without, &c.;

for affixing false stamps, &c.

When stamped boxes, &c. containing tobacco

SEC. 72. *And be it further enacted,* That whenever any stamped box, bag, vessel, wrapper, or envelope of any kind, containing tobacco or snuff,

shall be emptied, the stamped portion thereof shall be destroyed by the person in whose hands the same may be. And any person who shall wilfully neglect or refuse so to do shall, for each such offence, on conviction, be fined fifty dollars, and imprisoned not less than ten days nor more than six months. And any person who shall sell or give away, or who shall buy or accept from another, any such empty stamp box, bag, vessel, wrapper, or envelope of any kind, or the stamped portion thereof, shall, for each such offence, on conviction, be fined one hundred dollars and imprisoned for not less than twenty days and not more than one year. And any manufacturer or other person who shall put tobacco or snuff into any such box, bag, vessel, wrapper, or envelope, the same having been either emptied or partially emptied, shall, for each such offence, on conviction, be fined not less than one hundred nor more than five hundred dollars, and imprisoned for not less than one nor more than three years.

or snuff, are emptied, stamped part to be destroyed. Penalty for neglect, &c.; for selling or giving away such empty stamp box;

for putting tobacco or snuff therein.

SEC. 73. *And be it further enacted,* That the commissioner of internal revenue, upon the execution of such bonds as he may prescribe, may designate and establish, at any port of entry in the United States, bonded warehouses for the storage of manufactured tobacco and snuff, in bond, intended for exportation, selecting suitable buildings for such purpose, to be recommended by the collector in charge of exports at such port, to be known as export bonded warehouses, and used exclusively for the storage of manufactured tobacco and snuff in bond. Every such warehouse shall be under the control of the collector of internal revenue in charge of exports at the port where such warehouse is located, and shall be in charge of an internal revenue storekeeper assigned thereto by the commissioner of internal revenue. No manufactured tobacco or snuff shall be withdrawn or removed from any bonded warehouse without an order or permit from the collector in charge of exports at such port, which shall be issued only for the immediate transfer to a vessel by which such tobacco or snuff is to be exported to a foreign country, as hereinafter provided, or after the tax has been paid thereon. And such warehouse shall be under such further regulations as the commissioner of internal revenue may prescribe. Any manufactured tobacco and snuff may be withdrawn once, and no more, from an export bonded warehouse for transportation to any other port of entry in the United States where an export bonded warehouse for the storage of manufactured tobacco and snuff may have been established, and such manufactured tobacco and snuff so withdrawn shall, on its arrival at the second port of entry, be immediately warehoused in an export bonded warehouse for the storage of manufactured tobacco and snuff, from which it shall be withdrawn only as provided by law.

Export bonded warehouses for storage of manufactured tobacco or snuff in bond;

to be under whose charge.

Tobacco or snuff not to be withdrawn therefrom without, &c.

may be withdrawn once only, for export to, &c.;

must be warehoused on arrival.

SEC. 74. *And be it further enacted,* That manufactured tobacco and snuff may be removed in bond from the manufactory, without payment of the tax, to be transported directly to an export bonded warehouse for the storage of manufactured tobacco or snuff established at a port of entry as hereinbefore provided; and the deposit in and withdrawal from any bonded warehouse, the transportation and exportation of manufactured tobacco and snuff, shall be made under such rules and regulations and after making such entries and executing such bonds and giving such other additional security as may be prescribed by the commissioner of internal revenue, which shall in all respects, so far as applicable, conform to the provisions of law and regulations relating to distilled spirits to be deposited in or withdrawn from bonded warehouse or transported or exported. All tobacco and snuff intended for export, before being removed from the manufactory shall have affixed to each package an engraved stamp indicative of such intention, to be provided and furnished to the several collectors, as in the case of other stamps, and to be charged to them and accounted for in the same manner; and for the expense attending the providing and affixing such stamps, twenty-five cents for each

Tobacco and snuff may be removed in bond from manufactory to export bonded warehouse.

Regulations therefor, bonds, &c.

Tobacco, &c. intended for export, to have stamp affixed before removal.

Provisions as to such stamps.

package so stamped shall be paid to the collector on making the entry for such transportation ; but the provisions of this section shall not limit the time for tobacco or snuff to remain in bond.

Where tobacco, &c. are made on shares, stamps to be affixed when and by whom.

SEC. 75. *And be it further enacted,* That in all cases where tobacco or snuff of any description is manufactured, in whole or in part, upon commission or shares, or where the material from which any such articles are made, or are to be made, is furnished by one person and made or manufactured by another, or where the material is furnished or sold by one person with an understanding or agreement with another that the manufactured article is to be received in payment therefor or for any part thereof, the stamps required by law shall be fixed by the actual maker or manufacturer before the article passes from the place of making or manufacturing. And in case of fraud on the part of either of said persons in respect to said manufacture, or of any collusion on their part with intent to defraud the revenue, such material and manufactured articles shall be forfeited to the United States; and each party to such fraud or collusion shall be deemed guilty of a misdemeanor, and, on conviction, be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned for not less than six months nor more than three years.

Fraud to cause forfeiture.

Penalty.

Dealers in leaf tobacco to make certain entries daily in books.

SEC. 76. *And be it further enacted,* That every dealer in leaf tobacco shall enter daily in a book kept for that purpose, under such regulations as the commissioner of internal revenue may prescribe, the number of hogsheads, cases, and pounds of leaf tobacco purchased by him, and of whom purchased, and the number of hogsheads, cases, or pounds sold by him, with the name and residence, in each instance, of the person to whom sold, and if shipped, to whom shipped, and to what district. Such book shall be kept at his place of business, and shall be open at all hours to the inspection of any assessor, collector, or other revenue officer; and any dealer in leaf tobacco who shall neglect or refuse to keep such book shall be liable to a penalty of not less than five hundred dollars, and on conviction thereof shall be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.

Books to be kept open, &c.

Penalty.

Until October 1st, 1868, imported manufactured tobacco and snuff to be placed in bonded warehouse, and not withdrawn until, &c.;

SEC. 77. *And be it further enacted,* That from and after the passage of this act, and until the first day of October, eighteen hundred and sixty-eight, all manufactured tobacco and snuff (not including cigars) imported from foreign countries shall be placed by the owner, importer, or consignee thereof in a bonded warehouse of the United States at the place of importation, in the same manner and under rules as provided for warehousing goods imported into the United States, and shall not be withdrawn from such warehouse, nor be entered for consumption or transportation in the United States prior to the said first day of October, eighteen hundred and sixty-eight. All manufactured tobacco and snuff (not including cigars) imported from foreign countries, after the passage of this act, shall, in addition to the import duties imposed on the same, pay the tax prescribed in this act for like kinds of tobacco and snuff manufactured in the United States, and have the same stamps respectively affixed. Such stamps shall be affixed and cancelled on all such articles so imported by the owner or importer thereof, while such articles are in the custody of the proper custom-house officers, and such articles shall not pass out of the custody of such officers until the stamps have been affixed and cancelled. Such tobacco and snuff shall be put up in packages, as prescribed in this act for like articles manufactured in the United States before such stamps are affixed; and the owner or importer of such tobacco and snuff shall be liable to all the penal provisions of this act, prescribed for manufacturers of tobacco and snuff manufactured in the United States. Where it shall be necessary to take any such articles, so imported, to any place for the purpose of repacking, affixing, and can-

to pay, if imported after, &c. internal revenue tax in addition to import duties;

stamps to be affixed, &c.;

to be put up in packages;

owners, &c. liable to penalties of this act;

where to be taken for repacking, &c.

celling such stamps, other than the public stores of the United States, the collector of customs of the port where such articles shall be entered shall designate a bonded warehouse to which such articles shall be taken, under the control of such customs officer as such collector may direct. And any officer of customs who shall permit any such articles to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall, on conviction, be fined not less than one thousand dollars, nor more than five thousand dollars, and imprisoned not less than six months nor more than three years.

Penalty upon officers of customs for, &c.

SEC. 78. *And be it further enacted*, That from and after the passage of this act it shall be the duty of every dealer in manufactured tobacco, having on hand more than twenty pounds, and every dealer in snuff having on hand more than ten pounds, to immediately make a true and correct inventory of the amount of such tobacco and snuff, respectively, under oath or affirmation, and to deposit such inventory with the assistant assessor of the proper division, who shall immediately return the same to the assessor of the district, who shall immediately thereafter make an abstract of the several inventories filed in his office, and transmit such abstract to the commissioner of internal revenue, and a like inventory and return shall be made on the first day of every month thereafter, and a like abstract of inventories shall be transmitted while any such dealer has tobacco or snuff remaining on hand manufactured in the United States, or imported prior to the passage of this act, and not stamped. After the first day of January, eighteen hundred and sixty-nine, all smoking, fine-cut chewing tobacco, or snuff, and after the first day of July, eighteen hundred and sixty-nine, all other manufactured tobacco of every description, shall be taken and deemed as having been manufactured after the passage of this act, and shall not be sold or offered for sale unless put up in packages and stamped as prescribed by this act, except at retail by retail dealers from wooden packages stamped as provided for in this act; and any person who shall sell, or offer for sale, after the first day of January, eighteen hundred and sixty-nine, any smoking, fine-cut chewing tobacco, or snuff, and after the first day of July, eighteen hundred and sixty-nine, any other manufactured tobacco not so put up in packages and stamped, shall, on conviction, be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.

Dealers in manufactured tobacco and snuff, having certain amounts on hand, to make inventory under oath, and deposit with assistant assessor, &c.

Like inventory to be made monthly afterwards, &c.

After Jan. 1st, 1869, manufactured tobacco not to be sold, &c. unless put up in packages, and stamped, except, &c.

Time changed to February. See *post*, p. 266. Penalty.

SEC. 79. *And be it further enacted*, That any person who shall, after the passage of this act, sell, or offer for sale, any manufactured tobacco or snuff, representing the same to have been manufactured and the tax paid thereon prior to the passage of this act, when the same was not so manufactured, and the tax not so paid, shall be liable to a penalty of five hundred dollars for each offence, and shall be deemed guilty of a misdemeanor, and, on conviction, shall be fined not less than five hundred dollars nor more than five thousand dollars, and shall be imprisoned not less than six months nor more than two years.

Penalty for selling, &c. after, &c. tobacco or snuff as manufactured, &c. before the passage of this act, when, &c.

SEC. 80. *And be it further enacted*, That all manufactured tobacco and snuff, manufactured prior to the passage of this act, and held in bond at the time of its passage, may be sold for consumption in the original packages, with the proper stamps for the amount of the tax thereon affixed and cancelled as required by law; and any person who shall, after the passage of this act, offer for sale any tobacco or snuff, in packages of a different size from those limited and prescribed by this act, representing the same to have been held in bond at the time of the passage of this act, when the same was not so held in bond, shall, on conviction, be fined fifty dollars for each package in respect to which such offence shall be committed: *Provided*, That after the first day of January, anno Domini eighteen hundred and sixty-nine, no such tobacco or snuff shall be sold or

Tobacco and snuff made before the passage of this act, and then in bond, may be sold, &c. with proper stamps thereon.

Penalty.

Proviso.

removed for sale or consumption from any bonded warehouse unless put up in packages and stamped as provided by this act.

Tax upon cigars;

SEC. 81. *And be it further enacted*, That upon cigars which shall be manufactured and sold, or removed for consumption or use, there shall be assessed and collected the following taxes to be paid by the manufacturer thereof:

on oigarettes.

On cigars of all descriptions, made of tobacco or any substitute therefor, five dollars per thousand; on cigarettes weighing not exceeding three pounds per thousand, one dollar and fifty cents per thousand; when weighing exceeding three pounds per thousand, five dollars per thousand. And the commissioner of internal revenue may prescribe such regulations for the inspection of cigars, cheroots, and cigarettes, and the collection of the tax thereon, as shall, in his judgment, be most effective for the prevention of frauds in the payment of such tax.

Rules for inspection of cigars, &c.

Manufacturers of cigars to make statement in duplicate to assistant assessor.

SEC. 82. *And be it further enacted*, That every person before commencing, or, if already commenced, before continuing, the manufacture of cigars, shall furnish, without previous demand therefor, to the assistant assessor of the division a statement in duplicate, subscribed under oath or affirmation, accurately setting forth the place, and, if in a city, the street and number of the street, where the manufacture is to be carried on; and if the same shall be manufactured for, or to be sold and delivered to, any other person, the name and residence and business or occupation of the person for whom the cigars are to be manufactured or to whom to be delivered; and shall give a bond in conformity with the provisions of this act, in such penal sum as the assessor of the district may require, not less than five hundred dollars, with an addition of one hundred dollars for each person proposed to be employed by him in making cigars, conditioned that he will not employ any person to manufacture cigars who has not been duly registered as a cigar-maker; that he will not engage in any attempt, by himself or by collusion with others, to defraud the government of any tax on his manufactures; that he will render truly and correctly all the returns, statements and inventories prescribed; that whenever he shall add to the number of cigar-makers employed by him, he will immediately give notice thereof to the collector of the district; that he will stamp, in accordance with law, all cigars manufactured by him before he offers the same or any part thereof for sale, and before he removes any part thereof from the place of manufacture; that he will not knowingly sell, purchase, expose, or receive for sale any cigars which have not been stamped as required by law; and that he will comply with all the requirements of law relating to the manufacture of cigars. The sum of said bond may be increased from time to time, and additional sureties required at the discretion of the assessor, or under the instructions of the commissioner of internal revenue. Every cigar manufacturer shall obtain from the collector of the district, who is hereby required to issue the same, a certificate setting forth the number of cigar-makers for which the bond has been given, which certificate shall be posted in a conspicuous place within the manufactory; and any cigar manufacturer who shall neglect or refuse to obtain such certificate, or to keep the same posted as hereinbefore provided, shall, on conviction, be fined one hundred dollars. Any person manufacturing cigars of any description without first giving bond as herein required, shall, on conviction, be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned not less than three months nor more than five years. Cigarettes and cheroots shall be held to be cigars under the meaning of this act.

Statement to be under oath, and contain what.

Manufacturers to give bond, and in what sums.

conditions of bond.

Penal sum of bond may be increased, and additional sureties required.

Certificates for what bond has been given, to be posted, &c.

Penalty for not obtaining and posting; for manufacturing without first giving bond.

Cigarettes and cheroots to be held as cigars.

Manufacturers of cigars to place sign on building, &c.

SEC. 83. *And be it further enacted*, That within thirty days after the passage of this act every cigar manufacturer shall place and keep on the side or end of the building within which his business is carried on, so that it can be distinctly seen, a sign, with letters thereon not less than three inches in length, painted in oil colors or gilded, giving his full name and

business. Any person neglecting to comply with the requirements of this section shall, on conviction, be fined not less than one hundred dollars, nor more than five hundred dollars.

Penalty.

SEC. 84. *And be it further enacted,* That it shall be the duty of every assistant assessor to keep a record, in a book to be provided for the purpose, to be open to the inspection of any person, of the name and residence of every person engaged in the manufacture of cigars in his division, the place where such manufacture is carried on, and the number of the manufactory, together with the names and residences of every cigar-maker employed in his division, and the assistant assessor shall enter in said record, under the name of each manufacturer, an abstract of his inventories and monthly returns; and each assessor shall keep a similar record for the district, and shall cause the several manufactories of cigars in the district to be numbered consecutively, which number shall not thereafter be changed.

Assistant assessor to keep record of manufacturers of cigars in his division.

Assessor to keep such record in his district.

SEC. 85. *And be it further enacted,* That from and after the passage of this act all cigars shall be packed in boxes, not before used for that purpose, containing, respectively, twenty-five, fifty, one hundred, two hundred and fifty, or five hundred cigars each; and any person who shall sell or offer for sale, or deliver or offer to deliver, any cigars in any other form than in new boxes as above described, or who shall pack in any box any cigars in excess of the number provided by law to be put in each box, respectively, or who shall falsely brand any box, or who shall affix a stamp on any box denoting a less amount of tax than that required by law, shall, upon conviction, for any of the above-described offences, be fined for each such offence, not less than one hundred dollars nor more than one thousand dollars, and be imprisoned not less than six months nor more than two years: *Provided,* That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law.

Cigars, how to be packed.

Penalty.

Sale of cigars by retail dealers

SEC. 86. *And be it further enacted,* That every person now or hereafter engaged in the manufacture of cigars, shall make and deliver to the assistant assessor of the division a true inventory, in form prescribed by the commissioner of internal revenue, of the quantity of leaf tobacco, cigars, stems, scraps, clippings, and waste, and the number of cigar boxes and the capacity of each box, held or owned by him on the first day of January of each year, or at the time of commencing and at the time of concluding business, if before or after the first of January, setting forth what portion of said goods, and what kinds, were manufactured or produced by him, and what were purchased from others, which inventory shall be verified by his oath or affirmation indorsed on said inventory; and the assistant assessor shall make personal examination of the stock sufficient to satisfy himself as to the correctness of the inventory, and shall verify the fact of such examination by oath or affirmation taken before the assessor, also to be indorsed on the inventory; and every such person shall enter daily in a book, the form of which shall be prescribed by the commissioner of internal revenue, an accurate account of all the articles aforesaid purchased by him, the quantity of leaf tobacco, cigars, stems, or cigar boxes, of whatever description, manufactured, sold, consumed or removed for consumption or sale, or removed from the place of manufacture; and shall, on or before the tenth day of each and every month, furnish to the assistant assessor of the division a true and accurate abstract from such book of all such purchases, sales and removals made during the month next preceding, which abstract shall be verified by his oath or affirmation; and in case of refusal or wilful neglect to deliver the inventory, or keep the account, or furnish the abstract aforesaid, he shall, on conviction, be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor

Manufacturers of cigars to give inventory to assistant assessor, on, &c.

Inventory to contain what, and to be verified by oath;

its correctness to be ascertained.

Books to be kept, and certain entries made therein daily;

abstract thereof to be forwarded to assistant assessor monthly, and on what day, and how verified.

Penalty for refusal or wilful neglect.

Dealers in leaf tobacco to make statements under oath on demand.

Assessor to examine books, &c. if, &c.

Commissioner to have revenue stamps for tax on cigars prepared.

Collectors to sell such stamps only to certain cigar manufacturers and importers;

to keep account of sales.

Duty on imported cigars.

Manufacturers of cigars to affix label on each box.

See Vol. xvi. p. 43.

Label.

Penalty for neglect or refusal; for removing such label;

for removing or selling cigars without, &c.;

for packing cigars in box with false stamps; for removing, &c. stamps.

more than three years. It shall be the duty of any dealer in leaf tobacco or material used in manufacturing cigars, on demand of any officer of internal revenue authorized by law, to render to such officer a true and correct statement, verified by oath or affirmation, of the quantity and amount of such leaf tobacco or materials sold or delivered to any person or persons named in such demand; and in case of refusal or neglect to render such statement, or if there is cause to believe such statement to be incorrect or fraudulent, the assessor shall make an examination of persons, books, and papers, in the same manner as provided in this act in relation to frauds and evasions.

SEC. 87. *And be it further enacted*, That the commissioner of internal revenue shall cause to be prepared, for payment of the tax upon cigars, suitable stamps denoting the tax thereon; and all cigars shall be packed in quantities of twenty-five, fifty, one hundred, two hundred and fifty, and five hundred, and all such stamps shall be furnished to collectors requiring the same, who shall, if there be any cigar manufacturers within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to the cigar manufacturers who have given bonds and paid the special tax, as required by law, in their districts respectively, and to importers of cigars who are required to affix the same to imported cigars in the custody of customs officers and to persons required by law to affix the same to cigars on hand on the first day of January, anno Domini eighteen hundred and sixty-nine; and every collector shall keep an account of the number, amount, and denominate values of the stamps sold by him to each cigar manufacturer, and to other persons above described: *Provided*, That from and after the passage of this act, the duty on all cigars imported into the United States from foreign countries shall be two dollars and fifty cents [per] pound, and twenty-five per centum ad valorem.

SEC. 88. *And be it further enacted*, That every manufacturer of cigars shall securely affix, by pasting on each box containing cigars manufactured by or for him a label on which shall be printed, together with the manufacturer's name, the number of his manufactory, and the district and State in which it is situated, these words:

"NOTICE. — The manufacturer of the cigars herein contained has complied with all the requirements of law. Every person is cautioned, under the penalties of law, not to use this box for cigars again."

Any manufacturer of cigars who shall neglect to affix such label to any box containing cigars made by or for him, or sold or offered for sale by or for him, or any person who shall remove any such label, so affixed, from any such box, shall, upon conviction thereof, be fined fifty dollars for each box in respect to which such offence shall be committed.

SEC. 89. *And be it further enacted*, That all cigars which shall be removed from any manufactory or place where cigars are made without the same being packed in boxes as required by this act, or without the proper stamp thereon denoting the tax, or without burning into each box with a branding iron the number of the cigars contained therein, and the name of the manufacturer, and the number of the district and the State, or without the stamp denoting the tax thereon being properly affixed and cancelled, or which shall be sold or offered for sale not properly boxed and stamped, shall be forfeited to the United States. And any person who shall commit any of the above-described offences shall, on conviction, be fined for each such offence not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than two years. And any person who shall pack cigars in any box bearing a false or fraudulent or counterfeit stamp, or who shall remove or cause to be removed any stamp denoting the tax on cigars from any box, with intent to use the same, or who shall use or permit any other person to use any stamp so removed, or who shall receive, buy, sell, give away,

or have in his possession any stamp so removed, or who shall make any other fraudulent use of any stamp or stamped box, intended for cigars, or who shall remove from the place of manufacture any cigars not properly boxed and stamped as required by law, shall be deemed guilty of a felony, and, on conviction, shall be fined not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than three years.

Penalty for removing cigars not properly boxed and stamped.

SEC. 90. *And be it further enacted*, That the absence of the proper revenue stamp on any box of cigars sold, or offered for sale, or kept for sale, shall be notice to all persons that the tax has not been paid thereon, and shall be prima facie evidence of the non-payment thereof; and such cigars shall be forfeited to the United States.

Absence of proper stamp to be notice that tax is not paid.

Forfeiture.

SEC. 91. *And be it further enacted*, That in all cases where cigars of any description are manufactured, in whole or in part, upon commission or shares, or where the material is furnished by one party and manufactured by another, or where the material is furnished or sold by one party with an understanding or agreement with another that the cigars are to be received in payment therefor, or for any part thereof, the stamps required by law shall be affixed by the actual maker before the cigars are removed from the place of manufacturing. And in case of fraud on the part of either of said parties in respect to said manufacture, or of any collusion on their part with intent to defraud the revenue, such material and cigars shall be forfeited to the United States, and every person engaged in such fraud or collusion shall, on conviction, be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned for not less than six months nor more than three years.

Where cigars are made on shares, &c.

Stamps to be affixed, by whom, and when.
Fraud to work forfeiture.

Penalty.

SEC. 92. *And be it further enacted*, That any manufacturer of cigars, who shall remove or sell any cigars without payment of the special tax as a cigar manufacturer, or without having given bond as such, or without the proper stamps denoting the tax thereon, or who shall make false or fraudulent entries of manufactures or sale of any cigars, or who shall make false or fraudulent entries of the purchase or sales of leaf tobacco, tobacco stems, or other material used in the manufacture of cigars, or who shall affix any false, forged, spurious, fraudulent, or counterfeit stamp, or imitation of any stamp, required by law to any box containing any cigars, shall, in addition to the penalties elsewhere provided in this act for such offences, forfeit to the United States all raw material and manufactured or partly manufactured tobacco and cigars, and all machinery, tools, implements, apparatus, fixtures, boxes, barrels, and all other materials, which shall be found in the possession of such person, or in his manufactory, and used in his business as such manufacturer, together with his estate or interest in the building or factory and the lot or tract of ground on which such building or factory is located, and all appurtenances thereunto belonging.

Penalty for removing or selling cigars without, &c.; for making false entries;

for affixing false stamps.

SEC. 93. *And be it further enacted*, That all cigars imported from foreign countries after the passage of this act, shall, in addition to the import duties imposed on the same, pay the tax prescribed in this act for cigars manufactured in the United States, and have the same stamps affixed. Such stamps shall be affixed and cancelled by the owner or importer of cigars while they are in the custody of the proper custom-house officers; and such cigars shall not pass out of the custody of such officers until the stamps have been so affixed and cancelled, but shall be put up in boxes containing quantities as prescribed in this act for cigars manufactured in the United States before such stamps are affixed. And the owner or importer of such cigars shall be liable to all the penal provisions of this act, prescribed for manufacturers of cigars manufactured in the United States. Where it shall be necessary to take any of such cigars, so imported, to any place for the purpose of affixing and cancelling such stamps, other than the public stores of the United States, the collector of

Cigars imported after the passage of this act to pay internal revenue tax in addition to import duties;

stamps to be affixed, &c. cigars to be put up in boxes;

owner, &c. liable to penalties of this act;

where to be taken for re-packing, &c.

Penalty upon officers of customs, for, &c.

customs of the port where such cigars shall be entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as such collector may direct. And any officer of customs who shall permit any such cigars to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating thereto shall be deemed guilty of a misdemeanor; and shall, on conviction thereof, be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years.

Dealers in cigars, having certain amount on hand, to make inventory under oath, and deposit with assistant assessor.

SEC. 94. *And be it further enacted*, That from and after the passage of this act it shall be the duty of every dealer in cigars, either of foreign or domestic manufacture, having on hand more than five thousand thereof, imported or manufactured, or purporting or claimed to have been imported or manufactured, prior to the passage of this act, to immediately make a true and correct inventory of the quantity of such cigars in his possession, under oath or affirmation, and to deposit such inventory with the assistant assessor of the proper division, who shall immediately return the same to the assessor of the district, who shall immediately thereafter make an abstract of the several such inventories filed in his office, and transmit the same to the commissioner of internal revenue; and a like inventory and return shall be made on the first day of every month thereafter, and a like abstract of inventories shall be transmitted, while any such dealer has any such cigars remaining on hand, until the first day of April, eighteen hundred and sixty-nine. After the first day of April, eighteen hundred and sixty-nine, all cigars of every description shall be taken to have been either manufactured or imported after the passage of this act, and shall be stamped accordingly; and any person who shall sell, or offer for sale, after the first day of April, eighteen hundred and sixty-nine, any imported cigars, or cigars purporting or claimed to have been imported, not so put up in packages and stamped as provided by this act, shall, on conviction thereof, be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.

Like inventory, &c. to be made monthly afterwards.

Penalty for selling, &c. cigars after, &c. unless in packages and stamped;

for selling, &c. after, &c. cigars as manufacturer's, &c. before the passage of this act, when, &c.;

SEC. 95. *And be it further enacted*, That any person who shall, after the passage of this act, sell or offer for sale any cigars, representing the same to have been manufactured and the tax paid thereon prior to the passage of this act, when the same were not so manufactured and the tax not so paid, shall be liable to a penalty of five hundred dollars for each offence, and shall be deemed guilty of a misdemeanor, and, on conviction, shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years.

upon distillers, rectifiers, &c. for wilfully neglecting or refusing to do what this act requires, or for doing what it prohibits, where there is no other specific penalty.

SEC. 96. *And be it further enacted*, That if any distiller, rectifier, wholesale liquor dealer, compounder of liquors, or manufacturer of tobacco or cigars, shall knowingly and wilfully omit, neglect, or refuse to do or cause to be done any of the things required by law in the carrying on or conducting of his business, or shall do anything by this act prohibited, if there be no specific penalty or punishment imposed by any other section of this act for the neglecting, omitting, or refusing to do, or for the doing or causing to be done the thing required or prohibited, he shall pay a penalty of one thousand dollars; and if the person so offending be a distiller, rectifier, wholesale liquor dealer, or compounder of liquors, all distilled spirits or liquors owned by him, or in which he has any interest as owner, and if he be a manufacturer of tobacco or cigars, all tobacco or cigars found in his manufactory shall be forfeited to the United States.

Internal revenue officers interested in the manufacture of

SEC. 97. *And be it further enacted*, That any internal revenue officer who shall be or become interested, directly or indirectly, in the manufacture of tobacco, snuff, or cigars, or in the production, rectification, or redis-

tillation of distilled spirits, shall be dismissed from office; and any such officer who shall become so interested in any such manufacture or production, rectification, or redistillation, shall, on conviction, be fined not less than five hundred dollars nor more than five thousand dollars.

tobacco, &c. or in distilled spirits, &c. to be dismissed from office.

Penalty upon revenue officers for extortion or wilful oppression, &c.

SEC. 98. *And be it further enacted*, That if any officer or agent appointed and acting under the authority of any revenue law of the United States shall be guilty of any extortion or wilful oppression, under color of law; or shall knowingly demand other or greater sums than shall be authorized by law; or shall receive any fee, compensation, or reward for the performance of any duty, except as by law prescribed; or shall wilfully neglect to perform any of the duties enjoined on him by law; or shall conspire or collude with any other person to defraud the United States; or shall make opportunity for any person to defraud the United States; or shall do, or omit to do, any act with intent to enable any other person to defraud the United States; or shall negligently or designedly permit any violation of the law by any other person; or shall make or sign any false entry in any book, or make or sign any false certificate or return in any case where he is by law or regulation required to make any entry, certificate, or return; or having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law of the United States, shall fail to report, in writing, such knowledge or information to his next superior officer, and to the commissioner of internal revenue; or shall demand, or accept, or attempt to collect, directly or indirectly, as payment or gift or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do, he shall be dismissed from office, and shall be held to be guilty of a misdemeanor, and shall, on conviction, be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. And one half of the fine so imposed shall be for the use of the United States, and the other half for the use of the informer, who shall be ascertained by the judgment of the court; and the said court shall also render judgment against the said officer or agent for the amount of damages sustained in favor of the party injured, to be collected by execution.

Dismissal from office, fine, and imprisonment.

One half of fine to go to informer, &c. Court to render judgment for damages.

Penalty for simulating, &c. any bond, &c. or aiding therein.

SEC. 99. *And be it further enacted*, That any person who shall simulate or falsely or fraudulently execute or sign any bond, permit, entry, or other document required by the provisions of this act, or by any regulation made in pursuance thereof, or who shall procure the same to be falsely or fraudulently executed; or who shall advise, aid in, or connive at the execution thereof, shall, on conviction, be imprisoned for a term not less than one year nor more than five years; and the property to which such false or fraudulent instrument relates shall be forfeited.

Collectors having charge of warehouse, to render account monthly to commissioner. Account to be adjusted monthly.

SEC. 100. *And be it further enacted*, That every collector having charge of any warehouse in which distilled spirits, tobacco, or other articles, are stored in bond, shall render a monthly account of all such articles to the commissioner of internal revenue, which account shall be examined and adjusted, monthly, by him, so as to exhibit a true statement of the liability and responsibility of every such collector on such account. In adjusting such account the collector shall be charged with all the articles which may have been deposited or received under the provisions of law, in any warehouse in his district and under his control, and shall be credited with all such articles shown to have been removed therefrom according to law, including transfers to other collectors and to his successor in office, and also whatever allowances may have been made in accordance with law to any owner of such goods or articles for leakage or other losses.

SEC. 101. *And be it further enacted*, That the Secretary of the Treasury and commissioner of internal revenue are authorized and em- Form, device, &c. of stamps,

labels, &c. may be altered, &c.

General character of stamps to be retained, and they to be kept in book form, &c.

Commissioner may compromise cases with consent of Secretary of Treasury and Attorney-General.

Proceedings in such cases.

Proviso.

Commissioner may provide for assessment, &c. of tax, when, &c.; may make necessary regulations.

Construction of the words "person," "State," "county," &c. in this act.

Repeal of inconsistent provisions.

Saving clauses.

powered to alter, renew, or change the form, style, and device of any stamp, mark, or label used under any provision of the laws relating to distilled spirits, tobacco, snuff, and cigars, when in their judgment necessary for the collection of revenue tax, or the prevention or detection of frauds thereon; and to make and publish such regulations for the use of such mark, stamp, or label as they may find requisite. But in no case shall such renewal or change extend to an abandonment of the general character of the stamps provided for in this act, nor to the dispensing with any provisions requiring that such stamps shall be kept in book form and have thereon the signatures of revenue officers.

SEC. 102. *And be it further enacted*, That in all cases arising under the internal revenue laws where, instead of commencing or proceeding with a suit in court, it may appear to the commissioner of internal revenue to be for the interest of the United States to compromise the same, he is empowered and authorized to make such compromise with the advice and consent of the Secretary of the Treasury; and in every case where a compromise is made there shall be placed on file in the office of the commissioner the opinion of the solicitor of internal revenue, or officer acting as such, with his reasons therefor, together with a statement of the amount of tax assessed, the amount of additional tax or penalty imposed by law in consequence of the neglect or delinquency of the person against whom the tax is assessed, and the amount actually paid in accordance with the terms of the compromise; but no such compromise shall be made of any case after a suit or proceeding in court has been commenced, without the recommendation also of the Attorney-General: *Provided*, That it shall be lawful for the court at any stage of such suit or criminal proceedings to continue the same for good cause shown on motion of the district attorney.

SEC. 103. *And be it further enacted*, That when any tax is imposed, and the mode or time of assessment or collection is not provided for, the same shall be established by regulation of the commissioner of internal revenue; and the commissioner is authorized to make all such regulations, not otherwise provided for, as may become necessary by reason of any change of law in relation to internal revenue made by this act.

SEC. 104. *And be it further enacted*, That where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the word "person," as used in this act, shall be construed to mean and include a firm, partnership, association, company, or corporation, as well as a natural person; and words of the masculine gender, as applied to persons, to mean and include the feminine gender; and the singular number to mean and include the plural number; and the word "State" to mean and include a Territory and District of Columbia; and the word "county," to mean and include parish, district, or other equivalent territorial subdivision of a State.

SEC. 105. *And be it further enacted*, That all acts and parts of acts inconsistent with the provisions of this act are hereby repealed: *Provided*, That all the provisions of said acts shall be in force for levying and collecting all taxes properly assessed or liable to be assessed, or accruing under the provisions of former acts, the right to which has already accrued or which may hereafter accrue under said acts, and for maintaining, continuing and enforcing liens, fines, penalties, and forfeitures incurred under and by virtue thereof. And this act shall not be construed to affect any act done, right accrued, or penalty incurred, under former acts, but every such right is hereby saved; and all suits and prosecutions for acts already done in violation of any former act or acts of Congress, relating to the subjects embraced in this act, may be commenced or proceeded with in like manner as if this act had not been passed: *And provided further*, That no office created by the said acts and continued by this act shall be vacated by reason of any provisions herein contained,

but the officers heretofore appointed shall continue to hold the said offices without reappointment until their successors, or other officers to perform their duties, respectively, shall be appointed as provided in this act: *And provided further*, That whenever the duty imposed by any existing law shall cease in consequence of any limitation therein contained before the respective provisions of this act shall take effect, the same duty or tax shall be, and is hereby, continued until such provisions of this act shall take effect; and where any act is hereby repealed, no duty or tax imposed thereby shall be held to cease in consequence of such repeal, until the respective *correspective* corresponding provisions of this act shall take effect.

SEC. 106. *And be it further enacted*, That in any case where there has been a refusal or neglect to pay any tax imposed by the internal revenue laws, and where it is lawful and has become necessary to seize and sell real estate to satisfy the tax, the commissioner of internal revenue may, if he deems it expedient, direct that a bill in chancery be filed, in a district or circuit court of the United States, to enforce the lien of the United States for tax upon any real estate, or to subject any real estate owned by the delinquent, or in which he has any right, title, or interest, to the payment of such tax. And all persons having liens upon the real estate sought to be subjected to the payment of any tax as aforesaid, or claiming any ownership or interest therein, shall be made parties to such proceedings, and shall be brought into court as provided in other suits in chancery in said courts. And the said courts shall have, and are hereby given, jurisdiction in all such cases, and shall at the term next after such time as the parties shall be duly notified of the proceedings, unless otherwise ordered by the court, proceed to adjudicate all matters involved therein, and to pass upon and finally determine the merits of all claims to and liens upon the real estate in question, and shall, in all cases where a claim or interest of the United States therein shall be established, decree a sale, by the proper officer of the court, of such real estate, and a distribution of the proceeds of such sale according to the findings of the court in respect to the interests of the parties and of the United States.

Commissioner may enforce by bill in chancery the lien of the United States for tax upon any real estate, when, &c.;

who to be made parties to the bill.

Courts to have jurisdiction, and when to determine matters;

to decree a sale, when, &c.

SEC. 107. *And be it further enacted*, That the internal revenue laws imposing taxes on distilled spirits, fermented liquors, tobacco, snuff, and cigars, shall be held and construed to extend to such articles produced anywhere within the exterior boundaries of the United States, whether the same shall be within a collection district or not.

Taxes on spirits, tobacco, cigars, &c. to apply to such articles produced within the United States.

SEC. 108. *And be it further enacted*, That all provisions of this act which require the use of stamps shall take effect at the end of sixty days from the passage of this act: *Provided*, That if at any time prior to the expiration of the said sixty days it shall be shown to the satisfaction of the Secretary of the Treasury that a longer delay is necessary for the preparation and due delivery of any of such stamps, he shall be authorized to fix a day not later than the first day of December next for putting said provisions, relative to the use of either of such stamps, into operation, and shall give public notice of the day so fixed and determined upon, which day shall then be held and taken to be the time when that portion of this act which requires the use of stamps shall have effect.

When this act shall take effect. Provide as to stamps.

SEC. 109. *And be it further enacted*, That so much of all acts and parts of acts as impose any internal revenue tax on illuminating or other mineral oil, and on the product of the distillation, redistillation, or refining of crude petroleum, or of crude oil produced by a single distillation of coal, shale, peat, asphaltum, or other bituminous substances, together with all provisions relating to returns, assessment, warehousing, and bonding, and all other provisions for determining the quantity of mineral oil distilled, for the purposes of securing the payment of the tax thereon, be, and the same are hereby, repealed; and no tax imposed by existing laws on such oils or products in the hands of the producer or

Tax on mineral oil, &c. and all provisions as to returns, &c. repealed.

Tax imposed by existing laws not to be collected.

Distillers and refiners to be deemed manufacturers, and subject to tax. 1868, ch. 41, § 4. *Ante*, p. 59.

manufacturer or his agent or agents at the passage of this act, and unsold, shall be collected; but distillers and refiners of mineral oils shall be considered as manufacturers and subject to the tax on sales provided for in the fourth section of the act "to exempt certain manufacturers from internal tax, and for other purposes," approved March thirty-first, eighteen hundred and sixty-eight.

APPROVED, July 20, 1868.

July 23, 1868.

CHAP. CCXXVI. — *An Act to construct a Wagon Road from West Point to Cornwall Landing, all in the County of Orange, State of New York.*

Government labor to aid in building wagon road from West Point to Cornwall Landing.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the superintendent of the military academy at West Point be authorized and directed to use the labor in the employ of the United States government at that post, when not otherwise employed, in building and constructing a wagon road from West Point to Cornwall Landing, in the county of Orange, said road to be located under the direction of the said superintendent, over land now belonging or hereafter to be ceded to the government of the United States for that purpose.

APPROVED, July 23, 1868.

July 23, 1868.

CHAP. CCXXVII. — *An Act to authorize the temporary Supplying of Vacancies in the Executive Departments.*

In case of the death, absence, &c. of head of any executive department, who to perform the duties;

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in case of the death, resignation, absence, or sickness of the head of any executive department of the government, the first or sole assistant thereof shall, unless otherwise directed by the President of the United States, as is hereinafter provided, perform the duties of such head until a successor be appointed, or such absence or sickness shall cease.

of chief of bureau, &c. except, &c.

SEC. 2. *And be it further enacted,* That in case of the death, resignation, absence, or sickness of the chief of any bureau, or of any officer thereof, except commissioner of patents, whose appointment is not in the head of any executive department, the deputy of such chief or of such officer, or if there be no deputy, then the chief clerk of such bureau, shall, unless otherwise directed by the President of the United States, as is hereinafter provided, perform the duties of such chief or of such officer until a successor be appointed or such absence or sickness shall cease. And no appointment, designation, or assignment otherwise than as is herein provided, in the cases mentioned in the first, second, and third sections of this act, shall be made except to fill a vacancy happening during the recess of the Senate.

No appointment to be made except to fill a vacancy happening during a recess of the Senate.

Head of other executive department, &c. may be directed to perform duties;

but for not more than ten days, &c.

Commissioner of patents.

SEC. 3. *And be it further enacted,* That in any of the cases hereinbefore mentioned it shall be lawful for the President of the United States, in his discretion, to authorize and direct the head of any other executive department or other officer in either of those departments whose appointment is, by and with the advice and consent of the Senate, vested in the President, to perform the duties of the office vacant as aforesaid until a successor be appointed, or the sickness or absence of the incumbent shall cease: *Provided,* That nothing in this act shall authorize the supplying as aforesaid a vacancy for a longer period than ten days when such vacancy shall be occasioned by death or resignation, and the officer so performing the duties of the office temporarily vacant shall not be entitled to extra compensation therefor: *And provided also,* That in case of the death, resignation, absence, or sickness of the commissioner of patents, the duties of said commissioner, until a successor be appointed or such absence or sickness shall cease, shall devolve upon the examiner-in-chief in said office oldest in length of commission.