

provisions alone, or in connection with the other portions of said constitution, as the President may direct.

SEC. 2. *And be it further enacted*, That at the same election the voters of said State may vote for and elect members of the general assembly of said State, and all the officers of said State provided for by the said constitution, and members of Congress; and the officer commanding the district of Virginia shall cause the lists of registered voters of said State to be revised, enlarged, and corrected prior to such election, according to law, and for that purpose may appoint such registrars as he may deem necessary. And said elections shall be held and returns thereof made in the manner provided by the acts of Congress commonly called the reconstruction acts.

State officers and members of Congress may be chosen at same election.

Lists of voters, registrars, &c.

Elections and returns.

SEC. 3. *And be it further enacted*, That the President of the United States may in like manner submit the constitution of Texas to the voters of said State at such time and in such manner as he may direct, either the entire constitution, or separate provisions of the same, as provided in the first section of this act, to a separate vote; and at the same election the voters may vote for and elect the members of the legislature and all the State officers provided for in said constitution, and members of Congress: *Provided, also*, That no election shall be held in said State of Texas for any purpose until the President so directs.

Similar provisions for Texas.

No election in Texas until the President directs.

SEC. 4. *And be it further enacted*, That the President of the United States may in like manner resubmit the constitution of Mississippi to the voters of said State at such time and in such manner as he may direct, either the entire constitution, or separate provisions of the same, as provided in the first section of this act, to a separate vote; and at the same election the voters may vote for and elect the members of the legislature and all the State officers provided for in said constitution, and members of Congress.

Similar provisions for Mississippi.

SEC. 5. *And be it further enacted*, That if either of said constitutions shall be ratified at such election, the legislature of the State so ratifying, elected as provided for in this act, shall assemble at the capital of said State on the fourth Tuesday after the official promulgation of such ratification by the military officer commanding in said State.

If constitution of either State is ratified, legislature to meet when.

SEC. 6. *And be it further enacted*, That before the States of Virginia, Mississippi, and Texas shall be admitted to representation in Congress, their several legislatures, which may be hereafter lawfully organized, shall ratify the fifteenth article, which has been proposed by Congress to the several States as an amendment to the Constitution of the United States.

Fifteenth article of amendment to the Constitution to be ratified by each State before it is admitted to representation in Congress.

SEC. 7. *And be it further enacted*, That the proceedings in any of said States shall not be deemed final or operate as a complete restoration thereof until their action, respectively, shall be approved by Congress.

Proceedings to be approved by Congress.

APPROVED, April 10, 1869.

CHAP. XVIII. — *An Act to amend an Act entitled "An Act imposing Taxes on distilled Spirits and Tobacco, and for other Purposes," approved July twentieth, eighteen hundred and sixty-eight.*

April 10, 1869.

1868, ch. 186.

Vol. xv. p. 125.

1870, ch. 255.

Post, p. 256.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twenty, eighteen hundred and sixty-eight, be amended as follows, to wit:

Section eight amended.

That section eight be amended so that in case of a distiller[y] or distilling apparatus erected prior to the twentieth of July, eighteen hundred and sixty-eight, on a tract or lot of land held under a lease or other evidence of title less than fee-simple, which was not required by the laws of the State to be recorded in order to be valid at the time of its execution, or in any case where the title was then and has continued to be in

Bond may be taken when distillery, or, &c. is on leased land, &c.;

or where the

title is in litigation;
or there is a mortgage duly recorded;

or where the fee is held by person under disability.

This to apply only to distillery, &c. erected prior to July 20, 1868.

Section twenty. In certain distilleries sixty gallons of mash, &c. to represent not less than one bushel of grain.

Section fifty-six. Time for withdrawal of distilled spirits from bonded warehouse extended.

Additional monthly tax.

Distilled spirits in warehouse after June 30, 1869, to be forfeited.

Section fifty-nine.

Who to be deemed rectifiers on and after May 1, 1869.

Compounders of liquors.

Special tax on retail dealers in liquors, and who regarded as such;

on wholesale dealers in liquors, and who regarded as such.

Additional tax on certain dealers in liquors.

litigation, or where the owner is possessed of the fee but encumbered with a mortgage executed and duly recorded prior to the said twentieth of July, eighteen hundred and sixty-eight, and not due, or where the fee is held by a *femme covert*, minor, person of unsound mind, or other person incapable of giving consent as required by said act, a bond may be taken at the discretion of the commissioner, as provided for in said section for a distillery erected on land the lease or other evidence of title to which was duly recorded prior to the passage of this act: *Provided*, That nothing herein contained shall be so construed as to apply to any distillery, or distilling apparatus not erected prior to the twentieth of July, eighteen hundred and sixty-eight.

That section twenty be so amended that in case of distilleries having a producing capacity of less than one hundred gallons in twenty-four hours, and in which grain or meal is mashed by hand and without the use of steam, sixty gallons of mash or beer brewed or fermented from grain shall represent not less than one bushel of grain.

That section fifty-six be amended so as to extend the time for withdrawing distilled spirits from bonded warehouse until the thirtieth of June, eighteen hundred and sixty-nine, but subject to an additional tax on each proof gallon deposited and bonded in warehouse at the rate of one cent for each month after the twentieth of April, eighteen hundred and sixty-nine, and until withdrawn; and any distilled spirits remaining in bonded warehouse after the thirtieth day of June, eighteen hundred and sixty-nine, shall be forfeited to the United States and disposed of as provided in said section.

That section fifty-nine be amended so that on and after the first day of May, eighteen hundred and sixty-nine, every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, or wash, through continuous closed vessels and pipes, until the manufacture thereof is complete, and every wholesale or retail liquor-dealer 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, and 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 rectifier, and as being engaged in the business of rectifying; and so much of the act, to which this is an amendment, as relates to compounders of liquors, and as is inconsistent with the provisions of the section hereby amended, be, and the same *are* [is] hereby, repealed. And said section fifty-nine is further amended as follows: strike out the fourth paragraph thereof, relating to retail liquor-dealers, and the fifth paragraph to and including the words "shall be required to pay the special tax of a wholesale dealer," and insert in lieu of the portion stricken out the following:

Retail dealers in liquors shall pay twenty-five dollars. Every person who sells or offers for sale foreign or domestic distilled spirits, wines, or malt liquors, in less quantities than five gallons at the same time, shall be regarded as a retail dealer in liquors.

Wholesale liquor-dealers shall each pay one hundred dollars. Every person who sells or offers for sale foreign or domestic distilled spirits, wines, or malt liquors in quantities of not less than five gallons at the same time, shall be regarded as a wholesale liquor-dealer.

Dealers in liquors whose sales, including sales of all other merchandise, shall exceed twenty-five thousand dollars, shall each pay an additional tax at the rate of one dollar for every one hundred dollars of sales of liquors in excess of such twenty-five thousand dollars; and on every thousand dollars of sales of other merchandise shall pay at the same

rate as a wholesale dealer; and such excess shall be returned, assessed, and paid in the same manner as required of wholesale dealers. 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 to which the tax stamps are affixed, shall be required to pay the special tax of a wholesale dealer on account of such sales.

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

That section fifty-nine be further amended so as to require that distillers of brandy, from grapes, peaches, and apples, exclusively, producing less than one hundred and fifty barrels annually, shall pay a special tax of fifty dollars, and, in addition thereto, the tax of four dollars per barrel of forty proof gallons.

Special tax upon distillers of brandy from grapes, peaches, and apples, and tax upon product.

That section eighty-eight be amended so that either the proprietor's name or the manufacturer's name shall be printed on the label for cigars provided for in said section.

Section eighty-eight.

Maker's, &c. name on label for cigars.

SEC. 2. *And be it further enacted,* That section one hundred and fifty-five of the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, as amended by the ninth section of the act of July thirteenth, eighteen hundred and sixty-six, be further amended by adding thereto the following: And the fact that any adhesive stamp so bought, sold, offered for sale, used, or had in possession as aforesaid, has been washed or restored by removing or altering the cancelling or defacing marks thereon, shall be prima facie proof that such stamp has been once used and removed by the possessor thereof from some vellum, parchment, paper, instrument, or writing, charged with taxes imposed by law, in violation of the provisions of this section.

The fact that a stamp sold, &c. has been washed, &c. to be prima facie proof that the possessor thereof has once used and removed it from, &c. 1864, ch. 173, § 155.

Vol. xiii. p. 292. 1866, ch. 184, § 9. Vol. xiv. p. 141.

SEC. 3. *And be it further enacted,* That any person having in his possession any tobacco, snuff, or cigars, manufactured and sold or removed from the manufactory, or from any place where tobacco, snuff, or cigars are made, since July twentieth, eighteen hundred and sixty-eight, or any person having in his possession cigars imported from foreign countries since July twentieth, eighteen hundred and sixty-eight, or withdrawn from a United States bonded warehouse since said date, such tobacco, snuff, and cigars, having been put up in packages, as prescribed in the act to which this act is an amendment, and all the other requirements of said act relating to tobacco, snuff, and cigars having been complied with, and who, on the first day of February, eighteen hundred and sixty-nine, filed with the assessor or assistant assessor of the district within which he resides, or has his place of business, the inventory required by the seventy-eighth and ninety-fourth sections of the act of July twentieth, eighteen hundred and sixty-eight, and who shall, prior to selling or offering such tobacco, snuff, or cigars for sale, affix and cancel proper internal revenue stamps, shall be entitled to have refunded to him an amount of tax previously paid thereon, equal to the value of the stamps affixed before sale as aforesaid; and the commissioner of internal revenue shall be, and is hereby, authorized, on appeal to him made, to refund and pay back a sum of money equal to the value of the stamps so affixed, upon satisfactory evidence submitted to him that the tobacco and snuff were actually manufactured and removed from the place of manufacture, and that the cigars were so manufactured and removed, or imported and withdrawn from a United States bonded warehouse, and the several rates of tax imposed on such goods by the act of July twentieth, eighteen hundred and sixty-eight, as aforesaid assessed and paid, and that the claimant had in all respects complied with the internal revenue laws as far as they have been or may be applicable to such articles. The commissioner of internal revenue is hereby authorized and empowered to prescribe such rules and regulations for carrying out the provisions of this section as

Portion of tax paid on certain tobacco, snuff, or cigars, equal to value of stamps affixed, &c. to be refunded.

1868, ch. 186, §§ 78; 94.

Vol. xv. pp. 159, 164.

Commissioner may pay back an amount equal to the value of the stamps affixed upon evidence, &c;

to prescribe rules and regulations.

Commissioner may allow certain snuff and smoking tobacco to be stamped and sold in the original packages. Duty on certain cigars.

in his judgment shall be deemed proper and necessary; and the commissioner may in any case, at his discretion, allow snuff and smoking tobacco manufactured prior to the twentieth of July, eighteen hundred and sixty-eight, not in wooden packages, to be stamped and sold in the original packages; and the rate of duty on cigars imported prior to July twentieth, eighteen hundred and sixty-eight, and now remaining in bond, shall be the same as on cigars imported after that date.

Approved, April 10, 1869.

April 10, 1869. CHAP. XIX. — *An Act making an Appropriation for the Improvement of Rivers and Harbors for the fiscal Year ending June thirtieth, eighteen hundred and sixty-nine, and the Year ending June thirtieth, eighteen hundred and seventy.*

Appropriation for the repair, preservation, &c. of works for rivers and harbors; how to be expended. Report to Congress at December session.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of two million dollars is hereby appropriated for the fiscal year ending June thirty, eighteen hundred and sixty-nine, and the year ending June thirty, eighteen hundred and seventy, to be expended for the repair, extension, preservation, and completion of works for the improvement of rivers and harbors under the direction of the Secretary of War: *Provided,* That the Secretary of War is hereby authorized to cause such expenditures to be made so as best to subserve the interests of commerce; and he is required to report to Congress, at the opening of its December session, all expenditures made under the provisions of this act up to that time in detail.

APPROVED, April 10, 1869.

April 10, 1869. CHAP. XX. — *An Act to declare and fix the Status of Judge Advocates of the Army.*

Number of judge advocates of the army to be eight. President may fill vacancies.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the number of judge advocates of the army be, and the same is hereby, fixed at eight, and the President is hereby authorized, by and with the advice and consent of the Senate, to fill all vacancies which have occurred or may hereafter occur therein.

APPROVED, April 10, 1869.

April 10, 1869. CHAP. XXI. — *An Act to repeal an Act of the Legislature of New Mexico imposing a Capitation Tax on bovine Cattle.*

Laws of the legislature of New Mexico, imposing a capitation tax on certain bovine cattle, repealed.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act of the legislature of the Territory of New Mexico, of February third, eighteen hundred and sixty-nine, and all other laws and parts of laws of said legislature imposing a capitation tax on bovine cattle introduced into the said Territory from other Territories or States, or the Republic of Mexico, be, and the same are hereby, disapproved and repealed.

APPROVED, April 10, 1869.

April 10, 1869. CHAP. XXII. — *An Act to amend the Judicial System of the United States.*

1870, ch. 186. Post, p. 179. Supreme Court of the United States to consist of nine justices. Six a quorum. An additional justice authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Supreme Court of the United States shall hereafter consist of the Chief Justice of the United States and eight associate justices, any six of whom shall constitute a quorum; and for the purposes of this act there shall be appointed an additional associate justice of said court.

Circuit judge to be appointed for each judicial circuit; his residence, powers, &c.

SEC. 2. *And be it further enacted,* That for each of the nine existing judicial circuits there shall be appointed a circuit judge, who shall reside in his circuit, and shall possess the same power and jurisdiction therein as the justice of the Supreme Court allotted to the circuit. The circuit courts in each circuit shall be held by the justice of the Supreme Court