

H. R. 18

1863

C.S.A. 1st cong. 3d sess.
Sen.

D-2

act was approved Apr. 24 1863

AMENDMENT [Apr. 2, 1863]

Proposed by the Senate to the bill (H. R. 18) to lay taxes for the common defense, and carry on the government of the Confederate States.

Strike out all after the enacting clause, and insert:

1 "That a tax of fifteen per centum shall be levied and collected
2 upon the value of all naval stores, salt, wines and spirituous
3 liquors, tobacco manufactured or unmanufactured, cotton, wool,
4 flour, sugar, molasses, syrup, rice, and other agricultural pro-
5 ducts, not owned by the producers, on the first day of July next,
6 and on the value of all naval stores, cotton, wool and tobacco,
7 owned by the producers, on the first day of July next, and of the
8 growth of any year preceding the year eighteen hundred and
9 sixty-three, a tax of five per centum; and on all moneys, Con-
10 federate or State treasury notes, bank notes or other currency on
11 hand, or on deposit on the first day of July next, and on all
12 credits on which the holder has refused to receive treasury notes
13 in payment, a tax of two per centum: *Provided*, That all moneys
14 owned, held, or deposited beyond the limits of the Confederate
15 States, shall be valued at the current rate of exchange in Con-

16 federate treasury notes, and the said tax shall be assessed on the
17 first day of July next, or as soon thereafter as may be practica-
18 ble, and be collected on the first day of October next, or as soon
19 thereafter as may be practicable.

1 SEC. 2. Every person engaged or intending to engage in any
2 business named in the fifth section of this act, shall, within sixty
3 days after the passage of this act, or at the time of beginning busi-
4 ness, and on the first day of January in each year thereafter,
5 register with the district collector, in such form as the comm's-
6 sioner of taxes shall prescribe, a true account of the name and
7 residence of each person, firm, or corporation engaged or inter-
8 ested in the business, with a statement of the time for which, and
9 the place and manner in which the same is to be conducted, and
10 of all other facts going to ascertain the amount of tax upon such
11 business for the past or the future, according to the provisions of
12 this act. At the time of such registry, there shall be paid to the
13 collector the specific tax for the year, ending on the next thirty-
14 first of December, and such other tax as may be due upon sales or
15 receipts in such business, at the time of such registry, as herein
16 provided; and the collector shall give to the person making such
17 registry a copy thereof, with a receipt for the amount of tax then
18 paid.

1 SEC. 3. Any person failing to make the registry, and to pay
2 the tax required by the preceding section, shall, in addition to all

3 other taxes upon his business imposed by this act, pay double the
4 amount of the specific tax on such business, and a like sum for
5 every thirty days of such failure.

1 SEC. 4. Except where herein otherwise provided, there shall be
2 a separate registry and tax for each business mentioned in the
3 fifth section of this act, and for each place of conducting the
4 same, but no tax shall be required for the mere storage of goods
5 at a place other than the registered place of business. Upon
6 every change in the place of conducting a registered business,
7 there shall be a new registry, but no additional tax shall be
8 required. Upon the death of any person conducting a business
9 registered and taxed as herein required, or upon the transfer of
10 the business to another, the business shall not be subjected to
11 any additional tax, but there shall be a new registry in the name
12 of the person authorized by law to continue the business.

1 SEC. 5. That upon each trade, business or occupation herein-
2 after named, the following taxes shall be levied and paid for the
3 year, ending on the thirty-first of December, eighteen hundred
4 and sixty-three, and for each and every year thereafter, viz. :

5 I. Bankers shall pay five hundred dollars. Every person shall
6 be deemed a banker within the meaning of this act who keeps a
7 a place of business where credits are opened in favor of any
8 person, firm, or corporation, by the deposit or collection of money
9 or currency, and by whom the same or any part thereof shall be

10 paid out or remitted upon the draft, check or order of such cred-
11 itor; but not to include any bank legally authorized to issue
12 notes as circulation, nor agents for the sale of merchandize for
13 account of producers or manufacturers.

14 II. Auctioneers shall pay fifty dollars and two and a half per
15 centum on the gross amount of sales made: *Provided, however,*
16 That on all sales at auction of stocks or securities for money, the
17 tax shall be one fourth of one per centum on the gross amount of
18 sales. Every person shall be deemed an auctioneer, within the
19 meaning of this act, whose occupation it is to offer property for
20 sale to the highest or best bidder at public outcry. The tax
21 upon the auctioneers shall be deemed a tax upon the personal
22 privilege, to be paid by each individual engaged in the business,
23 and without regard to the place at which the same is conducted.
24 No tax shall be required upon auction sales made for dealers in
25 a business registered and taxed, and at their places of business,
26 or upon official sales at auction, made by judicial or executive
27 officers, or by personal representatives, guardians or committees.

28 III. Wholesale dealers in liquors of any and every description,
29 including distilled spirits, fermented liquors, and wines of all
30 kinds, shall pay two hundred dollars, and five per centum on the
31 gross amount of sales made. Every person, other than the dis-
32 tiller or brewer, who shall sell or offer for sale, any such liquors
33 or wines, in quantities of more than three gallons at one time,

34 to the same purchaser, shall be regarded as a wholesale dealer in
35 liquors within the meaning of this act. All persons, who shall
36 sell, or offer for sale, any such liquors or wines, in quantities less
37 than three gallons at one time to the same person, shall be re-
38 garded as a retail dealer in liquors.

39 IV. Retail dealers in liquor, including distilled spirits, fer-
40 mented liquors and wines of every description, shall pay one hun-
41 dred dollars and ten per centum on the gross amount of all sales
42 made.

43 V. Retail dealers shall pay fifty dollars and two and a half per
44 centum on the gross amount of sales made. Every person whose
45 business or occupation it is to sell or offer to sell groceries or any
46 goods, wares, merchandise or other things of foreign or do-
47 mestic production, in less quantities than a whole original piece
48 or package at one time, to the same person, (not including wines,
49 spirituous or malt liquors,) shall be regarded as a retail dealer
50 under this act: *Provided, however,* That any mechanic, who shall
51 sell only the products of the labor of himself and his own family
52 shall be exempt from this tax.

53 VI. Wholesale dealers shall pay two hundred dollars and two
54 and a half per centum on the gross amount of all sales made.
55 Every person, whose business or occupation it is to sell or offer to
56 sell groceries, or any goods, wares, or merchandise, of foreign
57 or domestic production, by one or more original package or piece:

58 at one time to the same purchaser, not including wines, spiritu-
59 ous or malt liquors, shall be deemed as a wholesale dealer under
60 this act; but, having been registered as a wholesale dealer, such
61 person may also sell, as aforesaid, as a retailer.

62 VII. Pawnbrokers shall pay two hundred dollars. Every
63 person, whose business or occupation it is to take or receive, by
64 way of pledge, favor or exchange, any goods, wares or merchan-
65 dise, or any kind of personal property whatever, for the repay-
66 ment or security of money lent thereon, shall be deemed a pawn-
67. broker under this act.

68 VIII. Distillers shall pay two hundred dollars, and also twen-
69 ty per cent. on the gross amount of all sales made. Every per-
70 son or co-partnership, who distills or manufactures spirituous
71 liquors for sale, shall be deemed a distiller under this act: *Pro-*
72 *vided, however,* That distillers of fruit, for ninety days or less,
73 shall pay sixty dollars, and also fifty cents per gallon on the first
74 ten gallons, and two dollars per gallon on all spirits distilled
75 beyond that quantity.

76 IX. Brewers shall pay one hundred dollars, and two and a half
77 per centum on the gross amount of sales made. Every person,
78 who manufactures fermented liquors of any name or description
79 for sale from malt, wholly or in part, shall be deemed a brewer
80 under this act.

81 X. Keepers of hotels, inns, taverns and boarding houses shall

82 pay forty dollars. Every place, where food and lodgings are
83 provided for and furnished travellers, sojourners or boarders, in
84 view of payment therefor, shall be regarded as a hotel, inn, tavern
85 or boarding house under this act.

86 XI. Keepers of eating houses shall pay forty dollars. Every
87 place where food or refreshments of any kind are provided for
88 casual visitors, and sold for consumption therein, shall be deemed
89 an eating house under this act.

90 XII. Brokers shall pay two hundred dollars. Any person
91 whose business it is to purchase and sell stocks, coined money,
92 bank notes, or other securities, for themselves or others, or who
93 deals in exchanges relating to money, shall be deemed a broker
94 under this act.

95 XIII. Commercial brokers shall pay two hundred dollars, and
96 two and a-half per centum upon all sales made. Any person or
97 firm, except one registered as wholesale dealer or banker, whose
98 business it is, as the agent of others, to purchase or sell goods
99 or seek orders therefor in original or unbroken packages, or
100 produce consigned by others than the producers, to manage
101 business matters for the owners of vessels, or for the shippers or
102 consignors of goods, or whose business it is to purchase, rent,
103 hire or sell real estate or negroes, shall be deemed a commercial
104 broker under this act.

105 XIV. Tobacconists shall pay fifty dollars, and two and a half

106 per cent. on gross amount of sales. Any person whose business
107 it is to sell, at retail, cigars, snuff, or tobacco in any form, shall
108 be deemed a tobacconist under this act. But registered whole-
109 sale and retail dealers shall not be taxed as tobacconists.

110 XV. Theaters shall pay five hundred dollars and five per cent.
111 on all receipts, which tax shall be paid by the owner of the build-
112 ing. Every edifice used for the purpose of dramatic representa-
113 tions, plays, or performances, and not including halls rented or
114 used occasionally for concerts or theatrical representations, shall
115 be regarded as a theatre under this act. Each circus shall pay
116 one hundred dollars, and a tax of ten dollars for each exhibition,
117 which tax shall be paid by the manager thereof. Every building,
118 tent or space, or area, where feats of horsemanship or acrobatic
119 sports are exhibited shall be regarded as a circus under this act.
120 Jugglers and other persons exhibiting shows shall pay fifty dol-
121 lars. Every person who performs by slight of hand shall be
122 regarded as a juggler under this act: *Provided*, That no registry made
123 in one State shall be held to authorize exhibitions in another
124 State; and but one registry shall be required under this act to
125 authorize exhibitions in any one State.

126 XVI. Bowling alleys and billiard rooms shall pay forty dollars
127 for each alley or billiard table registered, which tax shall be paid
128 by the owner thereof. Every place or building where bowls are
129 thrown or billiards played, and open to the public, with or with-

130 out price, shall be regarded as a bowling alley or billiard room
131 respectively under this act.

132 XVII. Livery stable keepers shall fifty dollars. Any person
133 whose occupation or business is to keep horses for hire or to let,
134 shall be regarded as a livery stable keeper under this act.

135 XVIII. Cattle brokers shall pay the sum of fifty dollars, and
136 two and a half per centum on the gross amount of sales made,
137 Any person whose business it is to buy and sell and deal in cat-
138 tle, horses, hogs or sheep, shall be considered a cattle broker.

139 XIX: Butchers and bakers shall pay the sum of fifty dollars,
140 and one per centum on the gross amount of sales made. Any
141 person whose business it is to butcher and sell, or offer for sale
142 in open market or otherwise, the flesh of cattle, hogs, or sheep,
143 shall be deemed a butcher under this act; and any person whose
144 business it is bake and sell, or offer for sale, bread shall be deemed
145 a baker under this act.

146 XX. Pedlers shall pay fifty dollars, and two and a half per
147 cent. on the gross sales. Any person except persons engaged in
148 peddling exclusively periodicals, books, newspapers, published
149 in the Confederate States, Bibles, or religious tracts, who sells,
150 or offer to sell, at retail, goods, wares, or other commodities,
151 travelling with his goods from place to place in the street, or
152 through different parts of the country, shall be deemed a pedler
153 under this act: *Provided*, That any pedler who sells, or offers to

154 sell, dry goods, foreign or domestic, by one or more original
155 pieces or packages at one time, and to the same person or per-
156 sons as aforesaid, shall pay one hundred dollars, and two and a
157 half per cent. on the gross sales; and any person who peddles
158 jewelry shall pay fifty dollars, and two and a half per centum on
159 the gross sales. The tax upon peddlers shall be deemed a tax
160 upon the personal privilege, to be paid by each individual en-
161 gaged in the business, without regard to place at which the same
162 is conducted.

163 XXI. Apothecaries shall pay fifty dollars, and two and a half
164 per centum on the gross amount of sales made. Every person
165 who keeps a shop or building where medicines are compounded
166 or prepared according to prescriptions of physicians, and sold,
167 shall be regarded as an apothecary under this act.

168 XXII. Photographers shall pay the sum of fifty dollars, and
169 two and a half per centum on the gross amount of sales made.
170 Any person or persons who make for sale photographs, ambro-
171 types, daguerreotypes, or pictures on glass, metal, paper, or
172 other material, by the action of light, shall be regarded a pho-
173 tographer under this act.

174 XXIII. Lawyers actually engaged in practice shall pay fifty
175 dollars. Every person whose business it is, for fee or reward,
176 to prosecute or defend causes in any court of record or other
177 judicial tribunal of the Confederate States, or of any State, or

178 give advice in relation to causes or matters pending therein,
179 shall be deemed to be a lawyer within the meaning of this act.

180 XXIV. Physicians, surgeons and dentists actually engaged
181 in practice shall pay fifty dollars. Every person whose busi-
182 ness it is, for fee or reward, to prescribe remedies, or perform
183 surgical operations for the cure of any bodily disease or ailment,
184 shall be deemed a physician, surgeon or dentist within the
185 meaning of this act, as the case may be; and the provisions of
186 paragraph number twenty-one shall not extend to physicians
187 who keep on hand medicines solely for the purpose of making
188 up their own prescriptions for their own patients. The tax
189 upon lawyers, physicians, surgeons and dentists shall be deemed
190 a tax upon the personal privilege, to be paid by each individual
191 in the business, and without regard to the place at which the
192 same is conducted: *Provided*, That the provisions of this act
193 shall not apply to physicians and surgeons exclusively engaged
194 in the Confederate service.

195 XXV. Confectioners shall pay fifty dollars and two and
196 a-half per centum on the gross amount of all sales. Every
197 person who sells at retail confectionery, sweetmeats, comfits, or
198 other confections, in any building, shall be regarded as a confec-
199 tioner under this act.

1 SEC. 6. And every person registered and taxed upon the gross
2 amount of sales as aforesaid shall be required, on the first day of

3 July, eighteen hundred and sixty-three, to make a list or return
4 to the collector of the district of the gross amount of such sales
5 as aforesaid, to-wit: From the passage of this act to the thirtieth
6 day of June, eighteen hundred and sixty-three, inclusive; and
7 at the end of every three months, or within ten days thereafter,
8 after the said first day of July, eighteen hundred and sixty-three,
9 make a list or return to the collector of the district of the gross
10 amount of such sales made as aforesaid, with the amount of tax
11 which has accrued, or should accrue, thereon, which list shall
12 have annexed thereto a declaration, under oath or affirmation, in
13 form and manner as may be prescribed by the commissioner of
14 taxes, that the same is true and correct, and shall, at the same
15 time as aforesaid, pay to the collector the amount of tax there-
16 upon as aforesaid, and in default thereof shall pay a penalty in
17 double the amount of the tax.

1 SEC. 7. That upon the salaries of all salaried persons serving
2 in any capacity whatever, except upon the salaries of persons in
3 the military or naval service, there shall be levied and collected
4 a tax of one per centum on the gross amount of such salary,
5 when not exceeding fifteen hundred dollars, and two per centum
6 upon any excess over that amount, to be levied and collected at
7 the end of each year in the manner prescribed for other taxes
8 enumerated in this act: *Provided*, That no taxes shall be imposed
9 by virtue of this act on the salary of any person receiving a

10 salary not exceeding one thousand dollars per annum, or at a
11 like rate for another period of time, longer or shorter.

1 SEC. 8. That the Secretary of the Treasury shall cause to be
2 assessed and ascertained, on the first of January next, or as soon
3 thereafter as practicable, the income and profits derived by each
4 person, joint stock company and corporation from every occupa-
5 tion, employment or business, in which they may have been en-
6 gaged, and from every investment of labor, skill, property or
7 money, and the income and profits derived from any source
8 whatever, during the calendar year preceding the said first day
9 of January next, and the said income and profits shall be ascer-
10 tained, assessed and taxed in the manner hereinafter prescribed.

11 I. If the income be derived from the rents of houses, lands,
12 tenements, manufacturing or mining establishments, fixtures and
13 machinery, mills, springs of salt or oil, or veins of coal, iron
14 or other minerals, there shall be deducted from the gross amount
15 of the annual rent a sum sufficient for the necessary annual re-
16 pairs, not exceeding ten per centum on said rent, except that the
17 rent derived from houses shall be subject to a deduction not ex-
18 ceeding five per centum for annual repairs.

19 II. If the income be derived from any manufacturing or min-
20 ing business, there shall be deducted from the gross value of the
21 products of the year: *first*, the rent of the establishment and
22 fixtures, if actually rented, and not owned by the person prose-

23 cutting the business; *second*, the cost of the labor actually hired
24 and paid for; *third*, the actual cost of the raw material pur-
25 chased and manufactured.

26 III. If the income be derived from navigating enterprises, there
27 shall be deducted from the gross earnings, including the value of
28 freights on goods shipped by the person running the vessel, the
29 hire of the boat or vessel, if not owned by the person running,
30 the same, or if owned by him a reasonable allowance for the wear
31 and tear of the same, not exceeding ten per cent. per annum,
32 and also the cost of running the boat or vessel.

33 IV. If the income be derived by the tax payer from ship-build-
34 ing, there shall be deducted from the gross receipts of his occu-
35 pation, including the value of the ship when finished, if built
36 for himself, the cost of the labor actually hired and paid by him-
37 self, and the prime cost of the materials, if purchased by him.

38 V. If the income be derived by the tax payer from the sale of
39 merchandise or any other property, real or personal, there shall
40 be deducted from the gross amount of sales, the prime cost of the
41 property sold, including the cost of transportation, salaries of
42 clerks actually paid, and the rent of buildings employed in the
43 business, if hired and not owned by himself.

44 VI. If the income be derived by the tax payer from any other
45 occupation, profession, employment or business, there shall be
46 deducted from the gross amount of fees, compensation, profits,

47 earnings, or commissions, the salaries of clerks actually paid,
48 and the rent of the office or other building used in the business,
49 if hired and not owned by himself, the cost of labor actually paid
50 and not owned by himself, and the cost of material other than
51 machinery purchased for the use of his business, or to be con-
52 verted into some other form in the course of his business; and
53 in case of mutual insurance companies, the amount of losses
54 paid by them during the year. The income derived from all
55 other sources shall be subject to no deduction whatever, except
56 the interest on Confederate bonds, stocks, and call certificates,
57 which shall be exempt from taxation. Nor shall foreigners be
58 subject to a tax from any other income than that derived from
59 property owned, or occupations or employments pursued by them
60 within the Confederate States. When the income shall be thus
61 ascertained, all of those which do not exceed five hundred dol-
62 lars per annum shall be exempt from taxation. All incomes re-
63 ceived during the year between five hundred dollars and fifteen hun-
64 dred dollars, shall pay a tax of five per cent. on their amount, and
65 all incomes received during the year between fifteen hundred dol-
66 lars and ten thousand dollars shall pay a tax of ten per cent. on
67 their amount. All incomes received during the year between
68 ten thousand dollars and fifteen thousand dollars shall pay a tax
69 of twelve and a half per cent. on their amount. And all incomes
70 received during the year of more than fifteen thousand dollars,

71 shall pay a tax of fifteen per centum upon their amount. All
72 joint stock companies and corporations shall reserve one-tenth of
73 the annual earnings, set apart for dividend and reserved fund, to
74 be paid to the collector of the Confederate tax, and the dividend
75 then paid to the stockholder shall not be estimated as a part of
76 his income for the purposes of this act. The tax hereby laid
77 shall be payable on the first of January next. All persons shall
78 give in an estimate of their income and profits derived from any
79 other source whatever, and in doing so shall first state the gross
80 amount of their receipts as individuals or members of a firm or
81 partnership, and, also, state particularly each item for which a
82 deduction is to be made and the amount to be deducted for it:
83 *Provided*, however, That the incomes and profits of farmers and
84 planters derived from the nine-tenths of the wheat, corn, oats,
85 rye, barley, buckwheat, hay, fodder, sugar, cotton, wool, tobacco,
86 peas, ground peas, beans or bacon, left in the hands of said
87 farmers and planters, after deducting the one-tenth hereafter re-
88 quired to be paid in kind to the government, and of the horses,
89 mules and asses by persons raising the same, herein taxed, are
90 hereby excepted from any other tax under this act: *Provided*,
91 *further*, That in case the annual earnings of said joint stock
92 companies and corporations set apart as aforesaid, shall give a
93 profit of more than ten and less than twenty per cent. upon their
94 capital stock paid in, one-eighth of said sum so set apart shall be

95 paid as a tax to the collector aforesaid, and in case said sum so
96 set apart shall give a profit of more than twenty per cent. on their
97 capital stock paid in, one-sixth thereof shall be reserved and paid
98 as aforesaid.

1 SEC. 9. That if the assessor shall be dissatisfied with the
2 statement or estimate of income and profits derived from any
3 source whatever, other than products in kind, which the tax payer
4 is required to render, or with any deduction claimed by said tax
5 payer, he shall select one disinterested citizen of the vicinage,
6 as a referee and the tax payer shall select another, and the two
7 thus selected shall call in a third, who shall investigate and de-
8 termine the facts in reference to said estimate and deductions,
9 and fix the amount of income and profits on which the tax payer
10 shall be assessed, and a certificate signed by a majority of the
11 referees, shall be conclusive as to the amount of income and pro-
12 fits on which the tax payer shall be assessed: *Provided*, That if
13 any person shall fail or refuse to render the statement or estimate
14 aforesaid, or shall fail or refuse to select a referee as aforesaid,
15 the assessor shall select three referees, who shall fix the amount
16 of income and profits on which the tax payer shall be assessed
17 from the best evidence they can obtain, and a certificate signed by
18 a majority of said referees shall be conclusive on the tax payer:
19 *And provided further*, That in any case submitted to referees, if
20 they or a majority of them shall find and certify that the state-

21 ment or estimate of income and profits rendered by the tax payer
22 does not contain more than four-fifths of the true and real amount
23 of his taxable income and profits, then the tax payer, in addition
24 to the income tax on the true amount of his income and profits
25 ascertained and assessed by the referees, shall pay ten per centum
26 on the amount of said income tax, and the assessor shall be en-
27 titled to one-fifth of said additional ten per centum over and
28 above all other fees and allowances : *And provided further*, That
29 the assessor may administer oaths to the referees, the tax payer,
30 and any witness before the referees, in regard to said estimate,
31 and any deduction claimed, or any fact in reference thereto, in
32 such form as the Secretary of the Treasury may prescribe.

1 SEC. 10. Each farmer and planter in the Confederate States,
2 after reserving for his own use one hundred bushels of the corn
3 and thirty bushels of the wheat produced in the present year,
4 shall pay and deliver to the Confederate government, of the pro-
5 ducts of the present year, one-tenth of the wheat, corn, oats, rye,
6 barley, buckwheat or rice, and of the cured hay and fodder ; also
7 one-tenth of the sugar, molasses made of cane, cotton, wool and
8 tobacco ; the cotton ginned and packed in some secure manner,
9 and tobacco shipped and packed in boxes, to be delivered by him
10 on or before the first day of March in the next year. Each far-
11 mer or planter, after reserving twenty bushels of peas and beans,
12 but not more than twenty bushels of both, for his own use, shall

13 deliver to the Confederate government, for its use, one-tenth of
14 the peas, beans and ground peas produced and gathered by him
15 during the present year. As soon as the aforesaid crops are
16 made ready for market, the tax assessor, in case of disagreement
17 between him and the tax payer, shall proceed to estimate the same
18 in the following manner: The assessor and the tax payer shall
19 each select a disinterested freeholder from the vicinage, who may
20 call in a third in case of a difference of opinion, to settle the mat-
21 ter in dispute; or if the tax payer neglects or refuses to select
22 one such freeholder, the said assessor shall select two, who shall
23 proceed to assess the crops as herein provided. If the crops are
24 gathered, they shall ascertain the amount, either by actual mea-
25 surement or by computing the contents of the rooms or houses
26 in which they are held, when a correct computation is practica-
27 ble by such a method, and the appraisers shall then estimate, un-
28 der oath, the quantity and quality of said crops, including what
29 may have been sold, or consumed by the producer prior to said
30 estimate, whether gathered or not, and the value of the portion
31 thereof to which the government is entitled, and shall give a
32 written statement of this estimate to the said collector, and a copy
33 of the same to the producer. The said producer shall be required
34 to deliver the wheat, corn, oats, rye, barley, buckwheat, rice,
35 peas, beans, cured hay and fodder, sugar, molasses of cane, wool,
36 and tobacco, thus to be paid as a tithe in kind, in such form and.

37 ordinary marketable condition as may be usual in the section in
38 which they are to be delivered, and the cotton in such manner as
39 hereinbefore provided, within two months from the time they have
40 been estimated as aforesaid, at some depot not more than
41 eight miles from the place of production, and if not delivered by
42 that time, in such order, he shall be liable to pay fifty per cent.
43 more than the estimated value of the portion aforesaid, to be col-
44 lected by the tax collector as hereinafter prescribed; *Provided,*
45 The government shall be bound to furnish to the producer sacks
46 for the delivery of such articles of grain as require to be put in
47 sacks for transportation. The said estimate shall be conclusive
48 evidence of the amount in money, of tax due by the producer to
49 the government, and the collector is hereby authorized to proceed
50 to collect the same by issuing a warrant of distress from his of-
51 fice, under his signature, in the nature of a writ of *feri facias*,
52 and by virtue of the same to seize and sell any personal property
53 on the premises of the tax payer or elsewhere, belonging to him,
54 or so much thereof as may be necessary for the purpose of pay-
55 ing the tax, and the additional fifty per cent. aforesaid and costs;
56 and said sale shall be made in the manner and form and after the
57 notice required by the laws of the several States for judicial sales
58 of personal property, and the said warrant of distress may be
59 executed by the tax collector or any deputy by him appointed for
60 that purpose, and the deputy executing the warrant shall be en-

61 titled to the same fees as are allowed in the respective States to
 62 sheriffs executing writs of *feri facias*, said fees to be paid as costs
 63 by the tax payer: *Provided*, That in all cases where the assessor
 64 and the tax payer agree on the assessment of the crops, and the
 65 value of the portion thereof to which the government is entitled,
 66 no other assessment shall be necessary; but the estimate agreed
 67 on shall be reduced to writing and signed by the assessor and tax
 68 payer, and have the same force and effect as the assessment and
 69 estimate of disinterested freeholders hereinbefore mentioned; and
 70 two copies of such assessment and estimate thus agreed on and
 71 signed as aforesaid shall be made, and one delivered to the pro-
 72 ducer and the other to the collector: *And provided further*, That
 73 the assessor is hereby authorized to administer oaths to the tax
 74 payers and to witnesses in regard to any item of the estimate
 75 herein required to be made: *And provided further*, When agricul-
 76 tural produce in kind is paid for taxes, if payment be made by a
 77 tenant who is bound to pay his rent in kind, the tenth part of said
 78 rent in kind shall be paid in kind by the tenant to the government
 79 as and for the tax of the lessor on said rent, and the receipt of
 80 the government officer shall release the lessor from all obligation
 81 to include said rent in kind in his statement of income, and dis-
 82 charge the tenant from so much of his rent to the lessor.

1 SEC. 11. That every farmer, planter, or grazier shall exhibit
 2 to the assessor, on or before the first of March, eighteen hundred

3 and sixty-four, an account of all the hogs he may have slaugh-
4 tered since the passage of this act and before that time; after
5 the delivery of this estimate to the post quartermaster herein-
6 after mentioned by the assessor, the said farmer, planter, or
7 grazier shall deliver an equivalent for one tenth of the same in
8 cured bacon, at the rate of sixty pounds of bacon to the one
9 hundred weight of pork. That on the first of November next,
10 and each year thereafter, an estimate shall be made, as hereinbe-
11 fore provided, of the value of all the neat cattle, horses, mules
12 and asses owned by each person in the Confederate States, and
13 upon such value the said owners shall be taxed one per cent. to
14 be paid on or before the first day of January next ensuing. If
15 the grazier or planter or farmer shall have sold beeves since the
16 passage of this act, and prior to the first day of November, the
17 gross proceeds of such sales shall be estimated and taxed as income
18 after deducting therefrom the money actually paid for the pur-
19 chase of such beeves, if they have been actually purchased, and
20 the value of the corn consumed by them. The estimate of these
21 items shall be made in case of disagreement between the assessor
22 and tax payer as herein prescribed in other cases of income tax;
23 and on each succeeding first day of November, the beeves sold
24 during the preceding twelve months shall be estimated and taxed
25 in the same manner.

1 SEC. 12. That the Secretary of War shall divide the service of

2 the quartermaster's department into two branches, one for the
3 collection of the articles paid for taxes in kind, herein denomi-
4 nated post quartermaster, and the other for distribution to the
5 proper points for supplying the army, and for delivering cotton
6 and tobacco to the agents of the Secretary of the Treasury. The
7 tax assessor shall transfer the estimate of articles due from each
8 person, by way of a tax in kind, to the duly authorized post
9 quartermaster, taking from the said quartermaster a receipt
10 which shall be filed as a voucher with the chief collector in
11 settling his account, and a copy of this receipt shall be fur-
12 nished by the chief collector to the auditor settling the post
13 quartermaster's account as a charge against him. The post
14 quartermaster receiving the estimate shall collect from the tax
15 payer the articles which it specifies, and which he is bound to
16 pay and deliver as a tax to the Confederate government. The
17 post quartermaster shall be liable for the safe custody of the
18 articles placed in his care, and shall account for the same by
19 showing that, after proper deductions from unavoidable loss, the
20 residue has been delivered to the distributing agents as evidenced
21 by their receipts. The said post quartermaster shall also state
22 the accounts of the quartermaster's receiving from him
23 the articles delivered in payment of taxes in kind at his
24 depot, and make a monthly report of the same to such
25 officer as the Secretary of War may designate: *Provided*, That

26 in case the post quartermaster shall be unable to collect the tax
27 in kind specified in the estimate delivered to him as aforesaid, he
28 shall deliver to the district tax collector said estimate as a basis
29 for the distress warrant authorized to be issued, and take a receipt
30 therefor, and forward the same to the chief tax collector as a
31 credit in the statement of the accounts of said post quartermas-
32 ter: *Provided*, That any partial payment of said tax in kind shall
33 be endorsed on said estimate before delivering the same to the
34 district tax collector as aforesaid, and the receipt given to him
35 therefor by the district tax collector shall specify said partial
36 payment. When the articles thus collected through the payment
37 of taxes in kind have been received at the depot as aforesaid,
38 they shall be distributed to the agents of the Secretary of the
39 Treasury, if they consist of cotton, wool or tobacco, or to such
40 places, if they be suitable for forage or subsistence, and in such
41 manner as the Secretary of War may prescribe. Should the
42 Secretary of War find that some of the agricultural produce thus
43 paid in and suitable for forage and subsistence has been deposited
44 in places where it cannot be used either directly or indirectly for
45 these purposes, he shall cause the same to be sold, in such man-
46 ner as he may prescribe, and the proceeds of such sale shall be
47 paid into the Treasury of the Confederate States. Should, how-
48 ever, the Secretary of War notify the Secretary of the Treasury
49 that it would be impracticable for him to collect or use the arti-

50 cles taxed in kind to be received in certain districts or localities
51 then the Secretary of the Treasury shall proceed to collect in
52 said districts or localities the money value of said articles speci-
53 fied in said estimate, and said money value shall be due on the
54 first day of January in each and every year, and be collected as
45 soon thereafter as practicable.

1 SEC. 13. That the estimates of incomes and profits, other than
2 those payable in kind, and the statements or bills for the amount
3 of the specific tax on occupations, employments, business and
4 professions, and of taxes on gross sales shall be delivered by the
5 assessor to the collector of the district, who shall give him a
6 receipt for the same, and the said assessor shall file his receipt
7 with the chief tax collector of the State, and the collector of the
8 district, holding said estimates, statements or bills, shall proceed
9 to collect the same from the tax payer. The money thus col-
10 lected shall be paid to the chief tax collector of the State accom-
11 panied by the estimates, statements or bills aforesaid, delivered
12 by assessor to the district collector as aforesaid.

1 SEC. 14. That every person who as trustee, guardian, tutor,
2 curator or committee, executor or administrator, or as agent,
3 attorney in fact, or factor, of any person or persons, whether
4 residing in the Confederate States or not, and every receiver in
5 chancery, clerk, register or other officer of any court, shall be
6 answerable for the doing of all such acts, matters and things as

7 shall be required to be done in order to the assessment of the
8 money, property, products and income under their control and
9 the payment of taxes thereon, and shall be indemnified against
10 all and every person for all payments on account of the taxes
11 herein specified, and shall be responsible for all taxes due from
12 the estates, income money, or property in their possession or
13 under their control.

1 SEC. 15. The income and moneys of hospitals, churches,
2 schools and colleges which have been endowed shall be exempt
3 from taxation under the provisions of this act.

1 SEC. 16. That the Secretary of the Treasury be, and he is
2 hereby, authorized to make all rules and regulations necessary to
3 the operation of this act, and not inconsistent herewith.

1 SEC. 17. This act shall be in force for two years after the
2 expiration of the present year, and the taxes herein imposed for
3 the present year shall be levied and collected each year there-
4 after in the manner and form herein prescribed, and for the said
5 time of two years, unless this act shall be sooner repealed:
6 *Provided*, The tax on naval stores, flour, wool, cotton, tobacco
7 and other agricultural products of the growth of any year pre-
8 ceding the year 1863, imposed in the first section of this act,
9 shall be levied and collected only for the present year.



