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[HOUSE OF REPRESENTATIVES, No. 337.—SECRET.]

HOUSE OF REPRESENTATIVES, January 18, 1865.—Read first and second times, made order of the day for Friday, 20th January, and ordered to be printed.

[By Mr. LYON, from Committee of Ways and Means.

A BILL

To be entitled An Act to levy additional taxes for the year 1865, for the support of the Government.

1 *The Congress of the Confederate States of America do enact,*
2 That upon all subjects of taxation under existing tax laws levy-
3 ing taxes for the present year, except as hereinafter otherwise
4 provided, there shall be assessed and levied an additional tax
5 of one hundred per centum upon the present tax on the same
6 subjects of and for the year eighteen hundred and sixty five,
7 including the specific taxes and all taxes on sales during the year
8 eighteen hundred and sixty-five, whether made before or after
9 the passage of this Act, and not expressly excepted or other-
10 wise provided by this Act; which tax shall be payable in Con-
11 federate Treasury notes of the new issue at par, or in the cer-
12 tificates of indebtedness authorized by "An Act to reduce the
13 currency and authorize a new issue of notes and bonds," ap-
14 proved February seventeen, eighteen hundred and sixty-four, at
15 the rate of one hundred and five dollars for every one hundred

16 dollars of said certificates; but without any allowance for inter-
17 est, and the same shall be collected at the same times with the
18 other taxes on the same subjects under existing laws. And
19 where any tax for 1865 has been collected prior to the passage
20 of this Act, the one hundred per cent. additional tax thereon
21 shall be collected as soon as practicable after its passage.

1 SEC. 2. That the provisos to the first paragraph of the first
2 section of the Act passed the fourteenth day of June, eighteen
3 hundred and sixty-four, entitled "An Act to amend the tax laws,"
4 and the second paragraph of the eighth section of the said act
5 be and the same are hereby repealed; saving, however, to all
6 persons all rights heretofore accrued to them by virtue of the
7 same.

1 SEC. 3. In the year 1865, and in each succeeding year there-
2 after during the continuance of the existing war between the
3 United States and the Confederate States, there shall be levied
4 and collected the tax in kind on the products of property em-
5 ployed in agriculture as now provided by law, without deduc-
6 tion or abatement from the assessed tax on the property so em-
7 ployed.

1 SEC. 4. In and for the year 1865 there shall, instead of the
2 income tax now provided by law, be levied and collected a tax
3 of twenty per cent on the gross amount of all incomes derived
4 from property other than that employed in agriculture, or de-
5 rived from any source or subject from which a tax on income is

6 now provided by law; the said tax to be levied and collected
7 according to the assessments thereof required by existing laws.

1 SEC. 5. That upon the failure of any person, copartnership,
2 joint stock company, corporation, or any other association of
3 persons, to pay the taxes levied by this Act, at such times and
4 places as the collector may prescribe by public notice, such per-
5 sons, copartnerships, joint stock companies, corporations or as-
6 sociations of persons, shall be deemed and held as defaulters.
7 and shall pay a penalty of ten per cent upon the amount of tax
8 due, and be subject to all the provisions of existing laws author-
9 izing the seizure and sale of property for non-payment of taxes.

1 SEC. 6. If any state shall elect to pay the taxes imposed by
2 this Act upon its citizens, notice thereof must be given to the
3 Secretary of the Treasury on or before the 1st of April next,
4 whereupon he shall estimate the probable sum of the tax for the
5 state so applying and notify the Governor thereof, and upon
6 the payment of not less than three-fourths of the sum so estima-
7 ted being made on or before the 1st of June, 1865, it shall be
8 the duty of the Secretary of the Treasury to instruct the tax
9 collectors in the state so making payment to suspend the collec-
10 tion of the taxes imposed by this Act. And when the full re-
11 turns shall have been received and the true sum of the tax as-
12 certained, then the final settlement with the State shall be made
13 and the sum of the remainder be collected, and when paid the
14 Secretary of the Treasury shall give notice that the said taxes
15 have been fully paid and discharged to the tax collector of the
16 said state.

AMENDMENT

Offered by Mr. WICKHAM, and ordered to be printed.

- 1 Any person who, by reason of the occupancy of his property
- 2 by the enemy, or by hinderance from the use of such property
- 3 by reason of the proximity of the enemy, has been prevented
- 4 from making a support from such property for the persons and
- 5 animals living and employed on such property, shall be exempt
- 6 from taxation on such property for the year in which such occu-
- 7 pancy or hinderance occurred.

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