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(Secret.)

HOUSE OF REPRESENTATIVES, January 20th, 1865.—Minority report of Committee of Ways and Means on Tax Bill.

The undersigned, members of the Committee on Ways and Means, dissent from the action of the majority of that Committee on the subject of taxation, and respectfully submit the following bill as a Minority Report.

CLIFFORD ANDERSON,
R. K. GARLAND,
E. BARKSDALE,

[By Mr. ANDERSON, from the Committee on Ways and Means.]

A BILL

To be entitled An Act to levy and collect Taxes for the Common Defence, and for the Support of the Government for the year 1865, and to repeal certain Tax laws.

The Congress of the Confederate States of America do enact,

1 SECTION 1. Except as hereinafter exempted, a tax of three and
2 one-fourth per centum shall be levied and collected upon the
3 value, estimated in Confederate Treasury notes, of all the pro-
4 perty, real personal and mixed; all goods, wares and merchan-
5 dise, all gold and silver ware, plate, jewels, jewelry and watches,
6 all gold and silver coin, gold dust, gold and silver bullion, bank
7 bills and money of every kind, all moneys held abroad or bills of
8 exchange drawn therefor; all promissory notes, credits, securities,
9 open accounts, choses in action, and all other property of every

10 kind and description whatsoever, owned, held, possessed or
11 claimed by any person, either in his own right or in right of an-
12 other as parent, guardian, executor, administrator, agent, trustee,
13 or in any other character whatever.

1 SEC. 2. In addition to the tax imposed by the preceding sec-
2 tion, a tax of ten per centum shall be levied on the gross annual
3 income, whether in money or other thing, and from whatever
4 source derived, of every person doing or carrying on any kind of
5 business in the Confederate States, or residing therein, which in-
6 come shall be valued and collected in Confederate Treasury notes,
7 except where directed by this act to be collected in kind.

1 SEC. 3. All the property, assets and gross income of corpora-
2 tions, joint stock companies, partnerships and associations of every
3 description, whether incorporated or not, shall be assessed and
4 taxed in the same manner, at the same rate and to the same ex-
5 tent as the property and income of individuals; the tax on such
6 property, assets and income to be assessed against and paid by
7 the corporation, joint stock company, partnership or association;
8 *Provided*, that the stock, shares or interest representing property
9 or assets in corporations, joint stock companies, partnerships and
10 associations shall not be taxed except on the income derived there-
11 from: *And provided further*, that no bank or banking company

12 shall be liable to pay tax on deposits of money to the credit of
13 and subject to the checks of others.

1 SEC. 4. The tax on that part of the gross income of farmers,
2 planters, graziers, and others who slaughter hogs, consisting of
3 corn, wheat, rye, oats, buckwheat, rice, Irish potatoes, cured hay
4 and fodder, sugar, molasses made of cane or sorghum, peas,
5 beans, ground peas, cotton, wool, pork and tobacco, shall be paid
6 in kind, and shall be estimated, assessed, collected and disposed
7 of at the times and in the manner now prescribed by law.

1 SEC. 5. The value of all property, other than income, subject
2 to taxation under the provisions of this act, shall be estimated
3 and assessed as of the 17th day of February, 1865.

1 SEC. 6. From the tax on the value of property employed in
2 agriculture, shall be deducted the value of the tax in kind de-
3 rived therefrom during the year 1865, as assessed under the law
4 imposing it, and delivered to the Government, whether delivered
5 during the year or afterwards, including the bacon deliverable
6 after and not prior to the assessment of the tax on the property
7 so employed; and the collection of the tax on such property shall
8 be suspended, after assessment, under the order of the Secre-
9 tary of the Treasury, until the value of the title to be deducted
10 can be ascertained, and when so ascertained, it shall be the duty

11 of the Post Quartermaster to certify, and of the District Collec-
 12 tor to deduct the value of such tithe, provided that no credit shall
 13 be allowed beyond three and one-fourth per cent. The terms
 14 "property employed in agriculture" shall include the entire plan-
 15 tation on which the tithe is produced, if it does not comprise
 16 more land than twice the quantity actually cultivated during the
 17 year, and also all the negroes on the plantation except those
 18 exclusively employed in other duties than the cultivation of the
 19 soil. In all cases where a tax is levied on income derived from
 20 property not employed in agriculture, on the value of which an
 21 *ad valorem* tax is laid, the *ad valorem* tax shall be deducted
 22 from the income tax, provided that in no case shall less be paid
 23 than the *ad valorem* tax.

1 SEC. 7. In addition to the means now provided by law for se-
 2 curing a correct return of taxable property, the tax assessor shall
 3 administer to each taxpayer, at the time of assessing his pro-
 4 perty, the following oath, to wit: "You do solemnly swear that
 5 the list or return which you now make is a just, true, full and
 6 complete return or list of all the taxable property which you
 7 owned, held, possessed or claimed on the 17th day of February,
 8 1865, either in your own right or in right of another, or which
 9 was owned, held, possessed or claimed by the corporation, part-

10 nership, joint stock company or association which you represent;
 11 that you have concealed nothing, and that you will make true
 12 answers to all questions propounded to you concerning the same.
 13 So help you God." And at the time of assessing incomes the
 14 assessor shall administer to each taxpayer the following oath:
 15 "You do solemnly swear that the account which you now render
 16 is a just, true, full and complete account of your gross income
 17 from all sources, whether in money or other thing, realized during
 18 the year 1865, that you have kept nothing back, that you have re-
 19 sorted to no shift, subterfuge or device to avoid paying the full
 20 amount of the tax levied by law upon incomes, that such income
 21 is not worth more in Confederate currency than the valuation
 22 which you now affix thereto, and that you will answer truly every
 23 question which may be asked you touching the same: So help
 24 you God."

1 SEC. 8. The tax levied by this act upon incomes shall be due
 2 and payable on the 31st day of December, 1865.

1 SEC. 9. The following exemptions from taxation shall be al-
 2 lowed, to wit:

1 I. The amount or value of all bonds, and certificates of loans or
 2 indebtedness issued or to be issued by the Confederate States:
 3 *Provided*, That the dividends or interest on such bonds or cer-

4 tificates shall be taxed like income derived from other sources,
5 except where the dividends or interest are specially exempted by
6 law from taxation.

1 II. The principal and interest of all loans made to the Confede-
2 rate States upon the hypothecation of the bonds of said Confede-
3 rate States, whereof the principal and interest are exempted from
4 taxation by law.

1 III. The property, effects and income of all schools, colleges,
2 churches, hospitals, asylums, and other charitable institutions.

1 IV. Property of each head of a family to the value of five
2 thousand dollars, estimated in Confederate Treasury notes, if all
3 the property owned by such person, exclusive of household furni-
4 ture, is not worth more than that sum.

1 V. Gross income of each head of a family, amounting in value
2 to three thousand dollars, estimated in Confederate Treasury
3 notes, if such income does not exceed that sum.

1 VI. The wearing apparel of each tax-payer, and his or her
2 family, not including jewelry and watches.

1 VII. All treasury notes of the Confederate States.

1 VIII. The property of companies formed under the act entitled
2 "An Act to establish a Volunteer Navy," provided that the gross
3 income of such companies shall be taxed.

1 IX. The corn, bacon, wheat, and other agricultural products, in-

2 cluding cotton, which were produced in the year 1864, and in the
 3 producer's possession on the 17th of February, 1865, and neces-
 4 sary for the support of himself, his family, slaves and stock during
 5 the year 1865, and from or on which the taxes in kind have been
 6 deducted and delivered or paid.

1 X. All property within the lines of the enemy so long as it re-
 2 mains there.

1 XI. The products of gardens intended only for the use of the
 2 owner's family, and fruits raised for domestic use and not for sale.

1 XII. Articles of subsistence, including fuel, in the possession of
 2 the consumer on the 17th of February, 1865, intended and actu-
 3 ally necessary for the support of him-self and family during the
 4 year 1865.

1 XIII. The salaries and pay received from the Government by
 2 persons in the military and naval service.

1 SEC. 10. The first section of "An Act for the relief of tax-
 2 payers in certain cases," approved February 13, 1864, and the
 3 act amendatory thereof, approved June 10th, 1864, are hereby
 4 re-enacted.

1 SEC. 11. Where property has been injured, taken or destroyed
 2 by the enemy or by troops of the Confederate States, or the
 3 owner has been deprived temporarily of the use or occupancy of
 4 the same, or of the means of cultivating it, by reason of the pre-

5 sence or proximity of the enemy, the assessment on such property
6 may be reduced in proportion to the damage sustained by the
7 owner, or the tax thereon may be reduced in the same ratio by
8 the district collector, on satisfactory evidence submitted to him
9 by the owner or assessor.

1 SEC. 12. Where crops or other property subject to a tax in
2 kind may be destroyed, in whole or in part, by fire or other acci-
3 dental cause, or may be taken or destroyed by the enemy or by
4 troops of the Confederate States, if before assessment the assessor
5 shall regard the part of the crop or property not taken or de-
6 stroyed as all that was produced by the owner; if after assess-
7 ment, and the loss be satisfactorily proven, the Post Quartermaster
8 shall also regard the portion of the crop or property not taken or
9 destroyed as all that was produced, and the proof relieving the
10 producer shall entitle the Quartermaster to a credit on his return
11 for the property thus lost.

1 SEC. 13. Where the quantity of corn reserved from the tax in
2 kind is not sufficient to supply the actual wants of the producer,
3 without any default on his part, the Secretary of War may, on
4 satisfactory proof of the fact, allow the money value to be paid
5 for the title to the extent thus required.

1 SEC. 14. All laws levying direct or internal taxes not con-
2 tinued in force by this act, and all laws conflicting with this act
3 are hereby repealed.

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