

[SENATE BILL, No. 51.]

SENATE, May 28th, 1864.—Read first and second times, ordered to be placed upon the calendar and printed. May 31st, 1864.—Pending at adjournment. June 1st, 1864.—Amended, read third time and passed.

JAMES H. NASH,
Secretary.

HOUSE OF REPRESENTATIVES, June 2d, 1864.—Read first and second times, ordered to be printed and made special order after the present special orders.

A BILL

To provide supplies for the army and to prescribe the mode of making impressments.

1 SECTION 1. *The Congress of the Confederate States of America do*
2 *enact*, That every person required to pay a tax in kind, under
3 the provisions of the "Act to lay taxes for the common defence
4 and carry on the government of the Confederate States," ap-
5 proved April 24th, 1863, and the act amendatory thereof,
6 approved February 17th, 1864, shall, in addition to the one-
7 tenth required by said acts to be paid as a tax in kind, deliver to
8 the Confederate government, of the products of the present year
9 and of the year 1865, one other tenth of the several products
10 taxed in kind by the acts aforesaid, which additional one-tenth
11 shall be ascertained, assessed and collected, in all respects, as is
12 provided by law for the said tax in kind, and shall be paid for,
13 on delivery, by the post quartermasters in the several district

14 at the assessed value thereof, except that payment for cotton
15 and tobacco shall be made by the agents of the Treasury Depart-
16 ment appointed to receive the same.

1 SEC. 2. The supplies necessary for the support of the producer
2 and his family, and to carry on his ordinary business, shall be
3 exempted from the contribution required by the preceding
4 section and from the additional impressments authorized by the
5 5th section of this act: *Provided, however,* That nothing herein
6 contained shall be construed to repeal or affect the provisions of
7 an act entitled "An act to authorize the impressment of meat
8 for the use of the army under certain circumstances," approved
9 February 17th, 1864; and if the amount of any article or pro-
10 duct so necessary cannot be agreed upon between the assessor
11 and producer, it shall be ascertained and determined by disin-
12 terested freeholders of the vicinage, as is provided in cases of
13 disagreement as to the estimates and assessments of the tax in
14 kind. If required by the assessor, such freeholders shall ascer-
15 tain whether a producer who is found unable to furnish the
16 additional one-tenth of any one product cannot supply the
17 deficiency by the delivery of an equivalent in other products,
18 and upon what terms such commutation shall be made. Any
19 commutation thus awarded shall be enforced and collected,
20 in all respects, as is provided for any other contribution required
21 by this act.

1 SEC. 3. The Secretary of War may, at his discretion, decline
2 to assess, or after assessment, may decline to collect the whole
3 or any part of the additional one-tenth herein provided for in
4 any district or locality, and it shall be his duty promptly to give
5 notice of any such determination, specifying with reasonable cer-
6 tainty the district or locality and the product, or the proportion
7 thereof, as to which he so declines.

1 SEC. 4. The products received for the contribution herein re-
2 quired shall be disposed of and accounted for in the same man-
3 ner as those received for the tax in kind: and the Secretary of
4 War may, whenever the exigencies of the public service will
5 allow, authorize the sale of products received from either source
6 to public officers or agents charged in any State with the duty
7 of providing for the families of soldiers. Such sales shall be at
8 the prices paid or assessed for the products sold, including the
9 actual cost of collections.

1 SEC. 5. If, in addition to the tax in kind and the contribution
2 herein required, the necessities of the army or the good of the
3 service shall require other supplies of food or forage, or any
4 other private property, and the same cannot be procured by con-
5 tract, then impressments may be made of such supplies or other
6 property, either for absolute ownership or for temporary use, as
7 the public necessities may require. Such impressments shall be
8 made in accordance with the provisions, and subject to the re-

9 restrictions, of the existing impressment laws, except so far as is
10 herein otherwise provided.

1 SEC. 6. That it shall not be lawful to impress any sheep,
2 milch cows, brood mares, stud horses, jacks, bulls, or other stock
3 kept or necessary for raising horses, mules or cattle.

1 SEC. 7. The right and the duty of making impressments is
2 hereby confided exclusively to the officers and agents charged,
3 in the several districts, with the assessment and collection of
4 the tax in kind and of the contribution herein required; and all
5 officers and soldiers, in any department of the army, are hereby
6 expressly prohibited from undertaking, in any manner, to inter-
7 fere with these officers and agents in any part of their duties,
8 in respect to the tax in kind, the contribution, or the impress-
9 ments herein provided for: *Provided*, That this prohibition shall
10 not be applicable to any district, country, or parish in which
11 there shall be no officer or agent charged with the assessment and
12 collection of the tax in kind.

1 SEC. 8. Supplies or other property taken by impressment
2 shall be paid for by the post quartermasters in the several dis-
3 tricts, and shall be disposed of and accounted for by them as is
4 required in respect to the tax in kind and the contribution herein
5 required; and it shall be the duty of the post quartermasters for
6 the tax in kind to equalize and apportion the impressments within

7 their districts, as far as practicable, so as to avoid oppressing
8 any portion of the community.

1 SEC. 9. If any one not authorized by law to collect the tax
2 in kind or the contribution herein required, or to make impress-
3 ments, shall undertake, on any pretence of such authority, to
4 seize or impress, or to collect or receive any such property, or
5 shall, on any such pretence, actually obtain such property, he
6 shall, upon conviction thereof, be punished by fine not exceeding
7 five times the value of such property, and be imprisoned not
8 exceeding five years, at the discretion of the court having
9 jurisdiction. And it shall be the duty of all officers and agents
10 charged with the assessment and collection of the tax in kind
11 and of the contribution herein required promptly to report,
12 through the post quartermasters in the several districts, any
13 violation or disregard of the provisions of this act by any
14 officer or soldier in the service of the Confederate States.

- 1 their detection for an offence
- 2 any portion of the amount
- 3 Sec 9 If any person
- 4 in kind or the amount
- 5 month, shall be liable
- 6 some or part of the
- 7 shall, on conviction
- 8 shall, upon conviction
- 9 five times the amount
- 10 exceeding the amount
- 11 jurisdiction of the
- 12 charged with the
- 13 and of the amount
- 14 through the court
- 15 violation of the
- 16 officer or subject to



