

1861, ch. 30.  
Act, p. 296.  
Post, p. 542.  
Penalty.

intoxicating drink; and every person offending against the provisions of this act shall be deemed guilty of a misdemeanor, and upon conviction thereof, before a magistrate or court having criminal jurisdiction, shall be punished by a fine of twenty-five dollars or imprisonment for thirty days.

APPROVED, August 5, 1861.

August 5, 1861. CHAP. XLV.—*An Act to provide increased Revenue from Imports, to pay Interest on the Public Debt, and for other Purposes.*

1861, ch. 163.  
Post, p. 544.  
Specific duties on certain imports.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That, from and after the date of the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say: First, On raw sugar, commonly called muscovado or brown sugar, and on sugars not advanced above number twelve, Dutch standard, by claying, boiling, clarifying, or other process, and on sirup of sugar or of sugar-cane and concentrated molasses, or concentrated melado, two cents per pound; and on white and clayed sugar, when advanced beyond the raw state, above number twelve, Dutch standard, by clarifying or other process, and not yet refined, two and a half cents per pound; on refined sugars, whether loaf, lump, crushed, or pulverized, four cents per pound; on sugars after being refined, when they are tintured, colored, or in any way adulterated, and on sugar-candy, six cents per pound; on molasses, five cents per gallon:

Sugar.

Sirups of sugar, &c., entered as molasses, to be forfeited.

Teas.  
Almonds, &c.

*Provided,* That all sirups of sugar or of sugar-cane, concentrated molasses or melado, entered under the name of molasses, or any other name than sirup of sugar or of sugar-cane, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States. On all teas, fifteen cents per pound; on almonds, four cents per pound: shelled almonds, six cents per pound; on brimstone, crude, three dollars per ton; on brimstone, in rolls, six dollars per ton; on coffee, of all kinds, four cents per pound; on cocoa, three cents per pound; on cocoa leaves and cocoa shells, two cents per pound; on cocoa, prepared or manufactured, eight cents per pound; on chicory root, one cent per pound; and on chicory ground, two cents per pound; on chocolate, six cents per pound; on cassia, ten cents per pound; on cassia buds, fifteen cents per pound; on cinnamon, twenty cents per pound; on cloves, eight cents per pound; on cayenne pepper, six cents per pound; on cayenne pepper, ground, eight cents per pound; on currants, five cents per pound; on argol, three cents per pound; on cream tartar, six cents per pound; on tartaric acid, tartar emetic, and rochelle salts, ten cents per pound; on dates, two cents per pound; on figs, five cents per pound; on ginger root, three cents per pound; on ginger, ground, five cents per pound; on liquorice paste and juice, five cents per pound; liquorice root, one cent per pound; on mace and nutmegs, twenty-five cents per pound; on nuts of all kinds, not otherwise provided for, two cents per pound; on pepper, six cents per pound; on pimento, six cents per pound; on plums, five cents per pound; on prunes, five cents per pound; on raisins, five cents per pound; on unmanufactured Russia hemp, forty dollars per ton; on Manilla and other hems of India, twenty-five dollars per ton; on lead, in pigs or bars, one dollar and fifty cents per one hundred pounds; in sheets, two dollars and twenty-five cents per one hundred pounds; on white lead, dry or ground in oil, and red lead, two dollars and twenty-five cents per one hundred pounds; on salt, in sacks, eighteen cents per one hundred pounds, and in bulk, twelve cents per one hundred pounds; on soda ash, one-half cent per pound; on bicarbonate of soda, one cent per pound; on sal soda, one-half cent per pound; on caustic soda, one cent per pound; on chloride of

over and accounted for under the instructions of the Treasury Department: *Provided*, That in no case shall such commissions exceed the sum of four thousand dollars for a principal officer and two thousand dollars for an assistant. And there shall be further allowed to each collector their necessary and reasonable charges for stationery and blank books used in the performance of their official duties, which, after being duly examined and certified by the commissioner of taxes, shall be paid out of the Treasury.

SEC. 49. *And be it further enacted*, That, from and after the first day of January next, there shall be levied, collected, and paid, upon the annual income of every person residing in the United States, whether such income is derived from any kind of property, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, if such annual income exceeds the sum of eight hundred dollars, a tax of three per centum on the amount of such excess of such income above eight hundred dollars: *Provided*, That upon such portion of said income as shall be derived from interest upon treasury notes or other securities of the United States, there shall be levied, collected, and paid a tax of one and one half per centum. Upon the income, rents, or dividends accruing upon any property, securities, or stocks owned in the United States by any citizen of the United States residing abroad, there shall be levied, collected, and paid a tax of five per centum, excepting that portion of said income derived from interest on treasury notes and other securities of the Government of the United States, which shall pay one and one half per centum. The tax herein provided shall be assessed upon the annual income of the persons hereinafter named for the year next preceding the time for assessing said tax, to wit, the year next preceding the first of January, eighteen hundred and sixty-two; and the said taxes, when so assessed and made public, shall become a lien on the property or other sources of said income for the amount of the same, with the interest and other expenses of collection until paid: *Provided*, That, in estimating said income, all national, state, or local taxes assessed upon the property, from which the income is derived, shall be first deducted.

SEC. 50. *And be it further enacted*, That it shall be the duty of the President of the United States, and he is hereby authorized, by and with the advice and consent of the Senate, to appoint one principal assessor and one principal collector in each of the States and Territories of the United States, and in the District of Columbia, to assess and collect the internal duties or income tax imposed by this act, with authority in each of said officers to appoint so many assistants as the public service may require, to be approved by the Secretary of the Treasury. The said taxes to be assessed and collected under such regulations as the Secretary of the Treasury may prescribe. The said collectors, herein authorized to be appointed, shall give bonds, to the satisfaction of the Secretary of the Treasury, in such sums as he may prescribe, for the faithful performance of their respective duties. And the Secretary of the Treasury shall prescribe such reasonable compensation for the assessment and collection of said internal duties or income tax as may appear to him just and proper; not, however, to exceed in any case the sum of two thousand five hundred dollars per annum for the principal officers herein referred to, and twelve hundred dollars per annum for an assistant. The assistant collectors herein provided shall give bonds to the satisfaction of the principal collector for the faithful performance of their duties. The Secretary of the Treasury is further authorized to select and appoint one or more depositaries in each State for the deposit and safe-keeping of the moneys arising from the taxes herein imposed when collected, and the receipt of the proper officer of such depository to the collector for the moneys deposited by him shall be the proper voucher for such collector in

Proviso.

Allowance for stationery, blank books, &c.

Income tax.

[Repealed, 1862, ch. 119, § 28. Post, p. 473.]

Excess over \$800.

Proviso.

Of what date to be assessed. Lien.

Income, how to be estimated.

Mode of assessing and collecting income tax.

[Repealed in part, 1862, ch. 119, § 28. Post, p. 473.]

Collector to give bond.

Pay.

Assistant-Collectors' bond.

Depositaries.

Depositories to be disbursing agents. Form of return of oath. When income tax is payable. [Repealed, 1899, ch. 119, § 29. Post, p. 473.] Proceedings to enforce payment. Levy. Sale after notice. Title under tax sale. Examinations. Sales of stocks, &c. Penalty for refusing to testify. Custody, place of. Fees and expense of.	<p>the settlement of his account at the Treasury Department. And he is further authorized and empowered to make such officer or depository the disbursing agent of the Treasury for the payment of all interest due to the citizens of such State upon the treasury notes or other government securities issued by authority of law. And he shall also prescribe the forms of returns to be made to the department by all assessors and collectors appointed under the authority of this act. He shall also prescribe the form of oath or obligation to be taken by the several officers authorized or directed to be appointed and commissioned by the President under this act, before a competent magistrate duly authorized to administer oaths, and the form of the return to be made thereon to the Treasury Department.</p> <p>SEC. 51. <i>And be it further enacted</i>, That the tax herein imposed by the forty-ninth section of this act shall be due and payable on or before the thirtieth day of June, in the year eighteen hundred and sixty-two, and all sums due and unpaid at that day shall draw interest thereafter at the rate of six per centum per annum; and if any person or persons shall neglect or refuse to pay after due notice said tax assessed against him, her, or them, for the space of more than thirty days after the same is due and payable, it shall be lawful for any collector or assistant collector charged with the duty of collecting such tax, and they are hereby authorized, to levy the same on the visible property of any such person, or so much thereof as may be sufficient to pay such tax, with the interest due thereon, and the expenses incident to such levy and sale, first giving thirty days' public notice of the time and place of the sale thereof; and in case of the failure of any person or persons authorized to act as agent or agents for the collection of the rents or other income of any person residing abroad shall neglect or refuse to pay the tax assessed thereon (having had due notice) for more than thirty days after the thirtieth of June, eighteen hundred and sixty-two, the collector or his assistant, for the district where such property is located, or rents or income is payable, shall be and hereby is authorized to levy upon the property itself, and to sell the same, or so much thereof as may be necessary to pay the tax assessed, together with the interest and expenses incident to such levy and sale, first giving thirty days' public notice of the time and place of sale. And in all cases of the sale of property herein authorized, the conveyance by the officer authorized to make the sale, duly executed, shall give a valid title to the purchaser, whether the property sold be real or personal. And the several collectors and assistants appointed under the authority of this act may, if they find no property to satisfy the taxes assessed upon any person by authority of the forty-ninth section of this act, and which such person neglects to pay as hereinbefore provided, shall have power, and it shall be their duty, to examine under oath the person assessed under this act, or any other person, and may sell at public auction, after ten days' notice, any stock, bonds, or choses in action, belonging to said person, or so much thereof as will pay such tax and the expenses of such sale; and in case he refuses to testify, the said several collectors and assistants shall have power to arrest such person and commit him to prison, to be held in custody until the same shall be paid, with interest thereon, at the rate of six per centum per annum, from the time when the same was payable as aforesaid, and all fees and charges of such commitment and custody. And the place of custody shall in all cases be the same provided by law for the custody of persons committed for any cause by the authority of the United States, and the warrant of the collector, stating the cause of commitment, shall be sufficient authority to the proper officer for receiving and keeping such person in custody until the amount of said tax and interest, and all fees and the expense of such custody, shall have been fully paid and discharged; which fees and expenses shall be the same as are chargeable under the laws of the United States in</p>
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other cases of commitment and custody. And it shall be the duty of such collector to pay the expenses of such custody, and the same, with his fees, shall be allowed on settlement of his accounts. And the person so committed shall have the same right to be discharged from such custody as may be allowed by the laws of the State or Territory, or the District of Columbia, where he is so held in custody, to persons committed under the laws of such State or Territory, or District of Columbia, for the non-payment of taxes, and in the manner provided by such laws; or he may be discharged at any time by order of the Secretary of the Treasury.

Custody, discharge from.

Sec. 52. *And be it further enacted*, That should any of the people of any of the States or Territories of the United States, or the District of Columbia be in actual rebellion against the authority of the Government of the United States at the time this act goes into operation, so that the laws of the United States cannot be executed therein, it shall be the duty of the President, and he is hereby authorized, to proceed to execute the provisions of this act within the limits of such State or Territory, or District of Columbia, so soon as the authority of the United States therein is re-established, and to collect the sums which would have been due from the persons residing or holding property or stocks therein, with the interest due, at the rate of six per centum per annum thereon until paid in the manner and under the regulations prescribed in the foregoing in the foregoing sections of this act.

If any State is in rebellion, when this act goes into operation, not to be executed, when, &c.

Sec. 53. *And be it further enacted*, That any State or Territory and the District of Columbia may lawfully assume, assess, collect, and pay into the Treasury of the United States the direct tax, or its quota thereof, imposed by this act upon the State, Territory, or the District of Columbia, in its own way and manner, by and through its own officers, assessors, and collectors; that it shall be lawful to use for this purpose the last or any subsequent valuation, list, or appraisal made by State or Territorial authority for the purpose of State or Territorial taxation therein, next preceding the date when this act takes effect, to make any laws or regulations for these purposes, to fix or change the compensation to officers, assessors, and collectors; and any such State, Territory or District, which shall give notice by the Governor, or other proper officer thereof, to the Secretary of the Treasury of the United States, on or before the second Tuesday of February next, and in each succeeding year thereafter, of its intention to assume and pay, or to assess, collect, and pay into the Treasury of the United States, the direct tax imposed by this act, shall be entitled, in lieu of the compensation, pay per diem and per centage herein prescribed and allowed to assessors, assistant assessors, and collectors of the United States, to a deduction of fifteen per centum on the quota of direct tax apportioned to such State, Territory or the District of Columbia levied and collected by said State, Territory, and District of Columbia through its said officers: *Provided, however*, That the deduction shall only be made to apply to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of June in the year to which such payment relates, and a deduction of ten per centum to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of September in the year to which such payment relates, such year being regarded as commencing on the first day of April: *And provided further*, That whenever notice of the intention to make such payment by the State, or Territory and the District of Columbia shall have been given to the Secretary of the Treasury, in accordance with the foregoing provisions, no assessors, assistant assessors, or collectors, in any State, Territory, or District, so giving notice, shall be appointed, unless said State, Territory, or District shall be in default: *And provided, further*, That the amount of direct tax, apportioned to any State, Territory, or the

Each State may collect and pay its quota of the direct tax in its own way.

Proceedings in such case.

1862, ch. 66.  
Post, p. 384.

Deduction in such case of 15 per cent.

To what to apply.

No assessors to be appointed in such case.