

SECOND EDITION.

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REVISED STATUTES  
OF  
THE UNITED STATES,

PASSED AT THE

FIRST SESSION OF THE FORTY-THIRD CONGRESS,

1873-'74;

EMBRACING THE STATUTES OF THE UNITED STATES, GENERAL AND PERMANENT IN THEIR NATURE, IN FORCE ON THE FIRST DAY OF DECEMBER, ONE THOUSAND EIGHT HUNDRED AND SEVENTY-THREE, AS REVISED AND CONSOLIDATED BY COMMISSIONERS APPOINTED UNDER AN ACT OF CONGRESS; AND AS REPRINTED, WITH AMENDMENTS, UNDER AUTHORITY OF AN ACT OF CONGRESS APPROVED THE SECOND DAY OF MARCH, IN THE YEAR ONE THOUSAND EIGHT HUNDRED AND SEVENTY-SEVEN,

WITH

AN APPENDIX.

EDITED, PRINTED, AND PUBLISHED UNDER THE AUTHORITY OF AN ACT OF CONGRESS,  
AND UNDER THE DIRECTION OF THE SECRETARY OF STATE.

## TITLE XXXV.—INTERNAL REVENUE.—CH. 1.

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TITLE XXXV.  
INTERNAL REVENUE.

CHAPTER ONE.

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SEC. 3140. The word "State," when used in this Title, shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out its provisions. [And where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the word "person," as used in this title, shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person.]

SEC. 3141. For the purpose of assessing, levying, and collecting the taxes provided by the internal-revenue laws, the President may establish convenient collection-districts, and for that purpose he may subdivide any State, Territory, or the District of Columbia, or may unite two or more States or Territories into one district, and may from time to time alter said districts: *Provided*, That the number of districts in any State shall not exceed the number of Representatives in Congress to which such State was entitled in the Thirty-seventh Congress, except in such States as were entitled to an increased representation in the Thirty-eighth Congress, in which States the number of districts shall not exceed the number of Representatives to which any such State was so entitled: *And provided further*, That in the State of California the President may establish a number of districts not exceeding the number of

Definition of the word "State."

30 June, 1864, c. 173, s. 182, v. 13, p. 306.  
27 Feb., 1877, c. 69, r. 19, p. 248.

Collection districts.

1 July, 1862, c. 119, s. 2, v. 12, p. 433.  
30 June, 1864, c. 173, s. 7, v. 13, p. 224.  
12 July, 1870, c. 251, s. 1, v. 16, p. 239.  
27 Feb., 1877, c. 69, r. 19, p. 248.

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or of the collector in charge of exports at any port of entry to which he may be assigned.

SEC. 3157. Gaugers shall be entitled to receive such fees, to be determined by the quantity gauged, as may be prescribed by the Commissioner of Internal Revenue; and said fees, together with their actual and necessary traveling expenses, shall be verified by their oaths, and shall be paid by the United States monthly.

Gaugers' fees.

20 July, 1868, c. 186, s. 53, v. 15, p. 147.

6 June, 1872, c. 315, s. 14, v. 17, p. 244. 16 June, 1874, c. 285, r. 18, p. 72.

SEC. 3158. Every internal-revenue officer, whose payment, charges, salary, or compensation are composed, wholly or in part, of fees, commissions, allowances, or rewards, from whatever source derived, shall be required to render to the Commissioner of Internal Revenue, under regulations to be approved by the Secretary of the Treasury, a statement under oath setting forth the entire amount of such fees, commissions, emoluments, or rewards of whatever nature, or from whatever source received, during the time for which said statement is rendered; and any false statement knowingly and willfully rendered under the requirements of this section, or regulations established in accordance therewith, shall be deemed willful perjury, and punished in the manner provided by law for the crime of perjury. And any neglect or omission to render such statement when required shall be punished by a fine of not less than [two] hundred dollars, nor more than five hundred dollars, in the discretion of the court.

Statement under oath of fees, &c.; penalty.

30 June, 1864, c. 173, s. 42, v. 13, p. 239.

13 July, 1866, c. 184, s. 60, v. 14, p. 168.

18 Feb., 1875, c. 80, r. 18, p. 319.

SEC. 3159. [The President, by and with the advice and consent of the Senate, may appoint not exceeding ten officers, to be called supervisors of internal revenue, each of whom shall be assigned by the Secretary of the Treasury, on the recommendation of the Commissioner of Internal Revenue, to duty in any part of the United States, and may be transferred from place to place, according to the exigency of the public service.]

Supervisors.

20 July, 1869, c. 186, s. 49, v. 15, p. 144.

6 June, 1872, c. 315, s. 12, v. 17, p. 241.

Repealed by 15 Aug., 1876, c. 287, v. 19, p. 152.

SEC. 3160. [Every supervisor shall be entitled to receive, in addition to expenses necessarily incurred by him and allowed and certified by the Commissioner, such salary, not exceeding three thousand dollars a year, as the Commissioner may deem reasonable.]

Supervisor's salary.

20 July, 1868, c. 186, s. 49, v. 15, p. 145.

6 June, 1872, c. 315, s. 12, v. 17, p. 241. Repealed by 15 Aug., 1876, c. 287, v. 19, p. 152.

SEC. 3161. In any port of the United States where there is more than one collector of internal revenue, the Secretary of the Treasury may designate one of them to have charge of all matters relating to the exportation of articles subject to tax under the internal-revenue laws; and at any port where he may deem it necessary, there shall be appointed by him an officer to superintend all matters of exportation and drawback, under the direction of the collector. The compensation of the officers last named shall be prescribed by the Secretary of the Treasury, but shall not exceed, in any case, an annual rate of two thousand dollars, excepting at New York, where such compensation shall be at the annual rate of three thousand dollars. At any port where there is no superintendent of exports, all the duties and services required of such officers shall be performed by the collector of internal revenue designated to have charge of exportation. All the books, papers, and documents in the bureau of drawbacks in the respective ports, relating to the drawback of taxes paid under the internal-revenue law, shall be delivered to the collector of internal revenue in charge of exportation. [See §§ 3015-3057.]

Officers in charge of exports and drawbacks.

3 Mar., 1865, c. 78, s. 15, v. 13, p. 486.

13 July, 1866, c. 184, ss. 20, 41, v. 14, pp. 153, 161.

SEC. 3162. Every collector of internal revenue and every superintendent of exports and drawbacks is authorized to administer such oaths and to certify to such papers as may be necessary under any regulation prescribed under the authority of the internal-revenue laws.

Superintendents of exports and drawbacks may administer oaths.

3 Mar., 1865, c. 78, s. 15, v. 13, p. 486. 13 July, 1866, c. 184, s. 20, v. 14, p. 153.