

**THE TAX-PAYER'S MANUAL: CONTAINING THE  
ACTS OF CONGRESS IMPOSING DIRECT AND  
EXCISE TAXES; WITH COMPLETE MARGINAL  
REFERENCES, AND AN ANALYTICAL INDEX.  
THE DIRECT TAX LAW, AND THE ACT FOR THE  
COLLECTION OF TAXES IN INSURRECTIONARY  
DISTRICTS, ETC, PP. 3-36**

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# VARIOUS

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CONTAINING

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DIRECT AND EXCISE TAXES;

WITH COMPLETE MARGINAL REFERENCES,

AND

AN ANALYTICAL INDEX

SHOWING

ALL THE ITEMS OF TAXATION, THE MODE OF PROCEEDING,  
AND THE DUTIES OF THE OFFICERS.

WITH

AN EXPLANATORY PREFACE.

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## EXPLANATION OF THE TAX LAWS.

Two internal tax laws have been passed by Congress, and are known as the "Direct Tax" law and the "Excise Tax" law.

The "Direct Tax" law was passed August 5th, 1861. It increased the duties on certain articles imported from foreign countries, laid duties on many articles then exempt from duty, such as teas, &c., and also imposed a tax of twenty millions of dollars on all the States and Territories. This tax was apportioned among the several States and Territories, and the Legislature of each loyal State assumed and undertook to pay the portion assigned to it. At the time of the passage of the act, the Government of the United States was indebted to each of the States for sums of money advanced to pay the expenses of enlisting and equipping volunteers called out by the President during that year. This indebtedness was cancelled by offsetting against it the amount of tax called for from each State, with a discount of fifteen per centum from the tax. If the balance was in favor of the Government, the State paid it over; if it was in favor of the State, the Government paid it. Thus the only effect of this portion of the "Direct Tax" law upon tax-payers, was the assessment and collection of a small State tax for 1862, in those States where there had previously been none, and an increase in the State tax in others. So much of this "Direct Tax" law as imposed a tax of twenty millions of dollars was modified by Congress on July 1st, 1862, so as to authorize the levy and collection of one tax to that amount, and to provide that no other tax should be levied under the act until April 1st, 1865.

To supply the place of this suspended act, the "Excise Tax" law was passed. According to the provisions of a subsequent act, it takes effect July 21st, 1862. According to the notification of the Secretary of the Treasury, or Commissioner of Internal Revenue, the officers required will not be prepared to execute the act before September 1st, 1862. The peculiar features of this "Excise Tax" law are as follows:

It imposes a tax upon all spirits, ale, beer, porter, and other fermented liquors, distilled or brewed after August 1st, 1862.

It requires all persons engaged in certain trades or occupations to obtain a license, as distillers, brewers, wholesale dealers, retail dealers, bankers, tavern-keepers, eating-houses, brokers, confectioners, tobacconists, livery stable keepers, lawyers, physicians, apothecaries, manufacturers, agents, &c. &c.

It imposes a tax, either specific or ad valorem, upon an immense number of articles manufactured by the industry of the mass of the people, and which are largely consumed by them.

It levies a specific tax on spring carriages, pleasure boats, each head of slaughtered cattle, hogs, and sheep; an ad valorem tax on the gross receipts of all railroads, passenger and ferry boats; on the interest paid on railroad bonds; dividends paid by railroad companies, banks, trust companies, and savings institutions; on the salaries of all officers and persons in the service of the United States; on the gross receipts for all advertisements in news and periodical publications.

It also levies an ad valorem tax on so much of the incomes, gains, and profits of all persons as exceeds \$600.

It requires a stamp duty to be paid upon nearly all written papers relative to the transfer from one to another of anything of value, such as contracts, checks, drafts, bills of exchange, bonds, certificates of stocks, conveyances, leases, telegraphic despatches, insurance policies, mortgages, power of attorney, freight bills, &c., &c.

It also requires a stamp duty to be paid on every bottle, phial, box, pot, or other enclosure containing medicines or preparations of persons claiming to have any secret formula; also on the endless variety of perfumery and cosmetics.

It levies an ad valorem duty upon all legacies and distributive shares of personal property.

The act makes it the duty of all persons to furnish a list of property to the assessor; and the process for the collection of the tax, upon non-payment, is very prompt and summary.

On the 7th of June, 1862, Congress passed an Act for the collection of direct taxes in insurrectionary districts. It is designed to carry out the Act of August, 1861. It makes the tax a lien upon the land in all insurrectionary States, and provides for its forfeiture to the United States, and a summary sale of the same "in fee simple, free and discharged from all prior liens, incumbrances, right, title, and claim whatsoever." It is the last Act in this Manual.



This Act goes into effect September 1st, 1862.

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# EXCISE TAX.

## AN ACT

To provide internal revenue to support the government and to pay interest on the public debt.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purpose of superintending the collection of internal duties, stamp duties, licenses, or taxes imposed by this act, or which may be hereafter imposed, and of assessing the same, an office is hereby created in the Treasury Department to be called the office of the Commissioner of Internal Revenue; and the President of the United States is hereby authorized to nominate, and, with the advice and consent of the Senate, to appoint, a Commissioner of Internal Revenue, with an annual salary of four thousand dollars, who shall be charged, and hereby is charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps, and licenses, and distributing the same, or any part thereof, and all other matters pertaining to the assessment and collection of the duties, stamp duties, licenses, and taxes which may be necessary to carry this act into effect, and with the general superintendence of his office, as aforesaid, and shall have authority, and hereby is authorized and required, to provide proper and sufficient stamps or dies for expressing and denoting the several stamp duties, or the amount thereof in the case of percentage duties, imposed by this act, and to alter and renew or replace such stamps from time to time, as occasion shall require; and the Secretary of the Treasury may assign to the office of the Commissioner of Internal Revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require, and the privilege of franking all letters and documents pertaining to the duties of his office, and of receiving free of postage all such letters and documents, is hereby extended to said commissioner.

Office of Commissioner of Internal Revenue created.

Salary.  
Duties.

Power.

Clerks.  
To have franking privilege.

### GENERAL PROVISIONS.

SEC. 2. And be it further enacted, That, for the purpose of assessing, levying, and collecting the duties or taxes hereinafter prescribed by this act, the President of the United States be, and he is hereby, authorized to divide, respectively, the States and Territories of the United States and the District of Columbia into convenient collection districts, and to nominate, and, by and with the advice and consent of the Senate, to appoint an assessor and a collector for each such district, who shall be residents within the

Collection districts to be designated.

Assessor and collector appointed for each district.

Limitation of the number of districts	<p>same: <i>Provided</i>, That any of said States and Territories and the District of Columbia may, if the President shall deem it proper, be erected into and included in one district: <i>Provided</i>, That the number of districts in any State shall not exceed the number of representatives to which such State shall be entitled in the present Congress, except in such States as are 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 may be so entitled: <i>And provided, further</i>, That in the State of California the President may establish a number of districts not exceeding the number of senators and representatives to which said State is entitled in the present Congress.</p>
Additional districts in California.	
Assessors to divide their districts into assessment districts and appoint assistant assessors.	<p>SEC. 3. <i>And be it further enacted</i>, That each of the assessors shall divide his district into a convenient number of assessment districts, subject to such regulations and limitations as may be imposed by the Commissioner of Internal Revenue, within each of which he shall appoint one assistant assessor, who shall be resident therein; and each assessor and assistant assessor so appointed, and accepting the appointment, shall, before he enters on the duties of his appointment, take and subscribe, before some competent magistrate, or some collector, to be appointed by virtue of this act, (who is hereby empowered to administer the same,) the following oath or affirmation, to wit: "I, A B, do swear, or affirm, (as the case may be,) that I will bear true faith and allegiance to the United States of America, and will support the Constitution thereof, and that I will, to the best of my knowledge, skill, and judgment, diligently and faithfully execute the office and duties of assessor for, (naming the assessment district,) without favor or partiality, and that I will do equal right and justice in every case in which I shall act as assessor." And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor or assistant assessor shall be appointed. And every assessor or assistant assessor acting in the said office without having taken the said oath or affirmation shall forfeit and pay one hundred dollars, one moiety thereof to the use of the United States, and the other moiety thereof to him who shall first sue for the same, with costs of suit.</p>
Oath of assessor and assistant assessor.	
Certificate of.	
Penalty for not taking oath.	
Collector to give bond.	<p>SEC. 4. <i>And be it further enacted</i>, That before any such collector shall enter upon the duties of his office, he shall execute a bond for such amount as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with not less than five sureties to be approved as sufficient by the Solicitor of the Treasury, containing the condition that said collector shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; which bond shall be filed in the office of the First Comptroller of the Treasury. And such collectors shall, from time to time, renew, strengthen, and increase their official bond, as the Secretary of the Treasury may direct.</p>
Five sureties	
Its condition.	
Collector to appoint deputy collectors.	<p>SEC. 5. <i>And be it further enacted</i>, That each collector shall be authorized to appoint, by an instrument of writing under his hand, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke any such appointment,</p>
How.	
Number.	

giving such notice thereof as the Commissioner of Internal Revenue shall prescribe; and may require bonds or other securities and accept the same from such deputy; and each such deputy shall have the like authority, in every respect, to collect the duties and taxes levied or assessed within the portion of the district assigned to him which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done as deputy collector by any of his deputies whilst acting as such, and for every omission of duty: *Provided*, That nothing herein contained shall prevent any collector from collecting himself the whole or any part of the duties and taxes so assessed and payable in his district.

Bonds of deputies.

Powers.

Collector responsible for deputies.

Collector may collect the taxes.

SEC. 6. *And be it further enacted*, That it shall be the duty of any person or persons, partnerships, firms, associations, or corporations, made liable to any duty, license, stamp, or tax imposed by this act, when not otherwise and differently provided for, on or before the first day of August, eighteen hundred and sixty-two, and on or before the first Monday of May in each year thereafter, and in all other cases before the day of levy, to make a list or return to the assistant assessor of the district where located, of the amount of annual income, the articles or objects charged with a special duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a specific or ad valorem duty or tax, the several rates and aggregate amount according to the respective provisions of this act, and according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, for which such person or persons, partnerships, firms, associations, or corporations are liable to be assessed under and by virtue of the provisions of this act.

Citizens, Partners, Firms, Associations, Corporations to make lists.

SEC. 7. *And be it further enacted*, That the instructions, regulations, and directions, as hereinbefore mentioned, shall be binding on each assessor and his assistants, and on each collector and his deputies, in the performance of the duties enjoined by or under this act; pursuant to which instructions the said assessors shall, on the first day of August, eighteen hundred and sixty-two, and on the first Monday of May in each succeeding year, and from time to time thereafter, in accordance with this act, direct and cause the several assistant assessors to proceed through every part of their respective districts, and inquire after and concerning all persons being within the assessment districts where they respectively reside, owning, possessing, or having the care or management of any property, goods, wares, and merchandise, articles or objects liable to pay any duty, stamp, or tax, including all persons liable to pay a license duty, under the provisions of this act, (by reference as well to any lists of assessment or collection taken under the laws of the respective States, as to any other records or documents, and by all other lawful ways and means, especially to the written list, schedule, or return required to be made out and delivered to the assistant assessor by all persons owning, possessing, or having the care or management of any property, as aforesaid, liable to duty or taxation,) and to value and enumerate the said objects of taxation, respectively, in the manner prescribed by this act, and in conformity with the regulations and instructions before mentioned.

Duty of assessors and assistant assessors.

Assessments, when to be made.

Who liable to be taxed.

How assessors may find out.