

by any State, or by any person duly authorized by the Legislature of any State, free of duty, subject to such regulations as may be prescribed by the Secretary of the Treasury. And also that for the term of two years from and after the passage of this act, and no longer, steam plow machinery, adapted to the cultivation of the soil, may be imported by any person for his own use, free of duty, subject to such regulations of the Secretary of the Treasury as before provided.

SEC. 24. And be it further enacted,—That the word "saltpetre," as used in section seven of the act of March 3, eighteen hundred and sixty-three, allowing drawback of duty on foreign saltpetre manufactured into gunpowder in the United States, and exported therefrom, shall be construed to mean the element of nitre so used, whether it be the nitrate of potash or nitrate of soda.

SEC. 25. And be it further enacted,—That section fifteen of the act approved July 14, 1862, entitled "An act increasing temporarily, the duties on imports, and for other purposes," and section four of the act in amendment thereof, approved March 3, 1865, be, and the same are hereby so amended that no ship, vessel, steamer, boat, barge, or flat belonging to any citizen of the United States trading from one port or point within the United States, or employed in the bank, whale, or other fisheries, shall hereafter be subject to the tonnage tax or duty provided for in said acts, and the proviso in section one hundred and three of the "Act to provide internal revenue to support the government and pay the interest on the public debt, and for other purposes," approved June 30, 1864, requiring an annual special tax to be paid by boats, barges, and flats, is hereby repealed.

SEC. 26. And be it further enacted,—That all imported goods, wares and merchandise which may be in the public stores or bonded warehouses on the day and year this act shall take effect shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that day.

SEC. 27. And be it further enacted,—That all provisions of existing laws whereby any tax or duty is laid upon bequests or devises, or transfers by deed, grant, or gift, made or intended to take effect after the death of the grantor, of any real or personal property, in trust or otherwise, for public uses of a literary, educational, or charitable character, or upon any real or personal estate which may become subject to any trust as aforesaid under any past or future disposition, which, if made in favor of an individual, would confer on him a succession, be, and the same are hereby repealed, and no taxes heretofore levied thereunder, but not paid, shall be collected.

SEC. 28. And be it further enacted,—That in all cases where tobacco is required to be put in wooden packages as provided by section sixty-two of an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July 20, 1868, it shall be lawful for the Commissioner of Internal Revenue to allow the same to be put up in metallic packages: *Provided*,—That they shall be so constructed with such corrugations for receiving and protecting the revenue stamps as the Commissioner may approve.

SEC. 29. And be it further enacted,—That whenever any merchandise, except wine, distilled spirits, and perishable or explosive articles, or articles in bulk, imported at the ports of New York, in the State of New York; Philadelphia, in the State of Pennsylvania; Boston in the State of Massachusetts; Baltimore in the State of Maryland; Portland, in the State of Maine;

Port Huron, in the State of Michigan; New Orleans, in the State of Louisiana; and San Francisco, in the State of California, shall appear by the invoice or bill of lading and by the manifest to be consigned to and destined for either of the ports specified in section 35 of this act, the collector at the port of arrival shall permit the owner, agent, or consignee to make entry thereof for warehouse or immediate transportation, in triplicate, setting forth the particulars in such entry and the route by which such goods are to be forwarded, whether by land or water. The entry having been compared with the invoice and duly sworn to, and such an examination of the goods and merchandise having been made as will satisfy the customs officers that the same corresponds with the manifest and invoice, and the duties estimated on the value and quantity of the invoice, and on the execution of a bond as hereinafter provided, the collector shall deliver the same to be immediately transported to such port of destination, at the sole cost and risk of such owner, agent or consignee. And goods and merchandise imported to any of the aforesaid ports of entry, and assigned for any port designated by the thirty-fifth section of this act, the collector of said port shall give priority in time to the examination of said goods and merchandise, for the purpose of forwarding the same to their port of destination, and said examination shall not necessitate the transportation of said goods and merchandise to the warehouse or appraiser's office; such merchandise so entered for immediate transportation shall not be subject to any appraisement and liquidation of duties at the port of first arrival aforesaid, but shall undergo such examination as the Secretary of the Treasury shall deem necessary to verify the invoice and entry, and the same examination and appraisement thereof shall be required and had at the same port of destination as would have been required at the port of original importation if such merchandise had been entered for consumption or warehouse at such port.

SEC. 30. And be it further enacted,—That the bond required by the foregoing section shall be in a penal sum of at least double the invoice value of the merchandise, with the duties added, and in such form and with such number of sureties (not less than two) as shall be prescribed by the Secretary of the Treasury; and the said sureties shall justify, by affidavit taken before the collector of customs and attached to the said bond, in an amount at least double the penalty of the bond, and the said collector shall certify to their sufficiency; and the said bond may be executed at the port of final destination and transmitted to the collector at the port of first arrival, as provided by the act of March two, eighteen hundred and thirty-one.

SEC. 31. And be it further enacted,—That merchandise so entered for transportation shall be delivered to and transported by common carriers, to be designated for this purpose by the Secretary of the Treasury, and to or by none others; and such carriers shall be responsible to the United States as common carriers for the safe delivery of such merchandise to the collector at the port of its destination; and before any such carriers shall be permitted to receive and transport any such merchandise they shall become bound to the United States in bonds of such form and amount, and with such conditions (not inconsistent with law) and such security as the Secretary of the Treasury shall require.

SEC. 32. And be it further enacted,—That merchandise transported under the provisions of this act shall be conveyed in cars, vessels, or vehicles securely fastened with locks or seals, under the exclusive control of the officers of customs; and inspectors shall be stationed at proper points along the designated routes, or upon any car, vessel, vehicle, or train, at the discretion of the said Secretary, and at the expense of the said companies respectively. And such merchandise shall not be unladen or transhipped between the ports of first arrival and final destination.

SEC. 33. And be it further enacted,—That merchandise so destined for immediate transportation as aforesaid, except the packages designated for examination, shall be transferred under proper supervision, directly from the importing vessel to the cars, vessel, or vehicles, in which the same is to be transported to its final destination; and if transferred from the importing vessel to any bonded or other warehouse, or to any other place than such car, vessel, or vehicle, it shall be taken possession of by the collector as unclaimed, and deposited in public store, and shall not be removed from such store without entry and appraisement as in ordinary cases. But the Secretary of Treasury may, in his discretion, and with such precaution as he shall deem proper, authorize the establishment of bonded warehouses especially and exclusively appropriated to the reception of such merchandise in cases where immediate transfer to the transporting car, vessel, or vehicle shall be impracticable. But merchandise remaining in such warehouse more than ten days shall be deprived of the privileges conferred by this act, and shall be taken possession of by the collector as unclaimed, and held until regularly entered and appraised.

SEC. 34. And be it further enacted,—That the Secretary of the Treasury shall prescribe forms of entries, oaths, bonds, and other papers to be required, and all needful rules and regulations, not inconsistent with law, to be observed in the execution of this act, which shall have the force and effect of law.

SEC. 35. And be it further enacted,—That the privileges of this act shall extend to the ports of New York, Boston, Providence, Philadelphia, Baltimore, Norfolk, Charleston, Savannah, New Orleans, Portland, in Maine, Chicago, Cincinnati, St. Louis, Evansville, Milwaukee, Louisville, Cleveland, San Francisco, Portland in Oregon, Memphis and Mobile; and to importations from or to Europe, and from or to Asia, or the Islands adjacent thereto, via the United States.

SEC. 36. And be it further enacted,—That at each of said ports, for which an appraiser of imported merchandise is not now provided for by law, there shall be appointed an appraiser of imported merchandise, at a salary of three thousand dollars per annum, and also such number of weighers, gaugers, measures and inspectors as may be necessary to execute the provisions of this act, who shall receive the ordinary legal compensation of such officers.

SEC. 37. And be it further enacted,—That any person maliciously opening, breaking or entering by means whatever, any car, vehicle, warehouse or package containing any such merchandise delivered for transportation as aforesaid, removing, injuring, breaking or defacing any lock or seal placed upon such car, vessel, vehicle, warehouse or package, or aiding, abetting or encouraging any other person or persons so to remove, break, injure or deface such locks or seals, or to open, break or enter such car, vessel or vehicle, with intent to remove or cause to be removed unlawfully any merchandise therein, or in any manner to injure or defraud the United States; and any person receiving any merchandise unlawfully removed from any such car, vessel or vehicle, knowing it to have been so unlawfully removed, shall be guilty of felony, and, in addition to any penalties heretofore prescribed, shall, on conviction, be imprisoned not less than six months nor more than two years; and any person swearing wilfully false in any oath prescribed in this act, or by the Secretary of the Treasury in pursuance of authority to make all needful regulations conferred upon him by this act, shall be guilty of wilful and corrupt perjury.

SEC. 38. And be it further enacted,—That sections twenty-nine, thirty, thirty-one, thirty-two, thirty-three, thirty-four, thirty-five, thirty-six, thirty-seven of this act shall take effect on the 1st day of October, 1870.

Approved, July 14th, 1870.