

fire arms a specific duty is added to the previous ad valorem rate. On nails and spikes there are some reductions. Aluminum is made free. Copper plates are reduced except in the case of rolled plates, sheets, rods, pipes and sheathing. Gold leaf rates are increased from \$1.50 to \$2 per package of 500 sheets. Leads in sheets is reduced from 3c to 2½c per pound. Silver and other ores containing lead are to pay 1½c per pound on the lead. On nickel the rate is reduced from 15 to 10 cents per pound. Tin, at present free, will after July 1, 1893, pay a duty of 4c per pound, but it will be made free after July 1, 1895, unless the product of the mines of the United States will exceed 5,000 tons in any one year prior thereto. Type metal is changed from 25 per cent. to 1½c per pound for the lead contained therein. Zinc in blocks or pigs is increased from 1½c to 1¾c per pound. Old and worn out zinc is reduced from 1½c to 1¼c per pound. Iron and steel bars which are cold rolled, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, are to pay ½c per pound in addition to the rates provided in the act, and the same additional rate is to be paid by plates which are subject to similar treatment.

#### THE WOOD SCHEDULE.

The wood schedule shows several reductions. The rate on timber is reduced one half. There are reductions also on clap-boards and shingles. After March 1, 1891, paving posts, railroad ties and telegraph posts of cedar are to pay 20 per cent. ad valorem.

#### SUGAR BOUNTIES AND DUTIES.

The provisions of the act relating to bounties for the production of sugar are as follows:

225. That after July 1, 1891, and, and until July 1, 1905, there shall be paid, from any moneys in the treasury not otherwise appropriated, under the provisions of section 3,680 of the Revised Statutes, to the producer of sugar, testing not less than 90 degrees by the polariscope, from beets, sorghum, or sugar cane grown within the United States, or from maple sap produced within the United States, a bounty of 2c per pound; and upon such sugar testing less than 90 degrees by the polariscope, and not less than 80 degrees, a bounty of 1½c per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury shall prescribe.

The producer of said sugar to be entitled to said bounty shall have first filed prior to July 1 of each year with the Commissioner of Internal Revenue a notice of the place of production, with a general description of the machinery and methods to be employed by him, with an estimate of the amount of sugar proposed to be produced in the current or next ensuing year, including the number of maple trees to be tapped, and an application for a license to so produce, to be accompanied by a bond in a penalty, and with sureties to be approved by the Commissioner of Internal Revenue, conditioned that he will faithfully observe all rules and regulations that shall be prescribed for such manufacture and production of sugar.

The Commissioner of Internal Revenue, upon receiving the application and bond hereinbefore provided for, shall issue to the applicant a license to produce sugar from sorghum, beets or sugar cane grown within the United States, or from maple sap produced within the United States at the place and with the machinery and by the methods described in the application; but said license shall not extend beyond one year from the date thereof.

No bounty shall be paid to any person engaged in refining sugars which have been imported into the United States, or produced

in the United States upon which the bounty herein provided for has been paid or applied for, nor to any person unless he shall have first been licensed as herein provided, and only upon such person from sorghum beets and sugar cane grown within the United States, or from maple sap produced within the United States. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall from time to time make all needful rules and regulations for the manufacture of sugar from sorghum, beets, or sugar cane grown within the United States, or from maple sap produced within the United States, and shall, under the direction of the Secretary of the Treasury, exercise supervision and inspection of the manufacture thereof.

And for the payment of these bounties the Secretary of the Treasury is authorized to draw warrants on the Treasury for such sums as shall be necessary, which sums shall be certified to him by the Commissioner of Internal Revenue, by whom the bounties shall be dispersed, and no bounty shall be allowed or paid to any person licensed as aforesaid in any one year upon any quantity of sugar less than 500 pounds.

That any person who shall knowingly refine or aid in the refining of sugar imported into the United States, or upon which the bounty herein provided for has already been applied for, at the place described in the license issued by the Commissioner of Internal Revenue, and any person not entitled to the bounty herein provided for, who shall apply for or receive the same, shall be guilty of a misdemeanor, and upon conviction thereof shall pay a fine not exceeding \$5,000, or be imprisoned for a term not exceeding five years, or both at the discretion of the court.

Sugars above No. 16 Dutch standard are to pay a duty of ½c per pound, and will pay 1-10c additional when exported from, or the product of any country that shall hereafter pay, directly or indirectly, a bounty or premium on the exportation of such sugar. Machinery purchased abroad and erected in beet sugar factories for the production of raw sugar from beets produced in the United States are to be admitted duty free until July 1, 1892, and any duty collected on any such machinery imported since January 1 last will be refunded. Sugar candy and confectionery made wholly or in part of sugar valued at 12c or less per pound are to pay a uniform duty of 5c per pound. No change is made in the rate on other confectionery. Glucose or grape sugar is changed from 20 per cent. ad valorem to ¾c per pound. The provisions of the act relating to the importation of sugar and to the payment of bounties on the production thereof are to take effect on April 1, 1891, but between March 1 and April 1, 1891, sugars may be refined in bond without the payment of duty, and may be transported in bond and stored in bonded warehouses at such points of destination as are provided in existing laws relating to the immediate transportation of dutiable goods in bond.

#### TOBACCO AND MANUFACTURES THEREOF.

Under the tobacco schedule leaf tobacco suitable for cigar wrappers, if not stemmed, will pay \$2 per pound, a marked advance over the previous rates, 35c and 75c, per pound. On stemmed tobacco the rate is increased from \$1 to \$2.75 per pound. Where any portion of tobacco imported in a bale or package is suitable for wrappers, the whole package will pay the above rates. Cigars, cigarettes and cheroots are advanced from \$2.50 per pound and 25 per cent ad valorem, to \$1.50 per pound and 25 per cent. ad valorem.

#### AGRICULTURAL PRODUCTS.

In the agricultural schedule the rates on live cattle are changed from ad valorem to specific. The old rate was a uniform one of 20 per cent. Horses and mules now pay \$30 per head, though horses valued at \$100 and over are to pay 30 per cent. ad valorem. Cattle more than one year old are to pay \$10 per head, hogs and sheep \$1.50 per head. On cereals there has been a general advance in rates. Wheat is increased from 20c to 25c per bushel, and wheat flour from 20 to 25 per cent. ad valorem; barley is advanced from 10c to 30c per bushel; barley malt from 20c to 45c per bushel; and buckwheat, corn and oats from 10c to 15c per bushel. Advances have been made also on dairy and farm products. Broom-corn, eggs, nursery stock and straw are taken from the free list. Eggs are to pay 5c per dozen. The rate on hay is doubled. Potatoes are advanced from 15c to 25c per bushel. Canned shell fish in cans not exceeding a quart are to pay 8c a dozen cans after June 30, 1891. The rates on fruits are generally increased. Apples are taken from the free list and made dutiable at 25c per bushel. The rates on meat products show several increases.

#### THE WINE AND SPIRIT SCHEDULE.

The liquor schedule increases the rate on brandy and cordials from \$2 to \$2.50 per gallon, and on bay rum from \$1 to \$1.50. The rates on champagnes and other sparkling wines are increased from \$7 to \$8 per dozen quarts, and for smaller bottles in proportion. Ale in bottles is advanced from 35 to 40 per cent. ad valorem. There are several changes from ad valorem to specific rates.

#### COTTON AND MANUFACTURES THEREOF.

Cotton thread, yarn and warps of medium grades have been advanced somewhat. Cotton cloths have been newly classified. Cotton cloth not bleached, dyed, colored, stained, painted or printed, not exceeding fifty threads to the square inch, pays 2c per square yard, or if dyed, colored, etc., 4c per square yard. On cotton cloth exceeding 200 threads to the square inch the rates are increased; if not bleached, dyed, etc., the rate is increased from 4c to 4½c per square yard, and on bleached and printed cottons from 5 and 6c to 5½ and 6½c per square yard respectively. On cotton valued at 10c per square yard and over the rate is advanced from 40 to 45 per cent ad valorem. On cotton containing an admixture of silk there is a duty of 10c per square yard and 35 per cent ad valorem. The rates on ready-made clothing are advanced. Stockings and hosiery are newly classified, and compound rates are substituted for the previous uniform one.

#### FLAX, HEMP, JUTE, ETC.

Under the flax, hemp and jute schedule flax hackled, known as "dressed line," is advanced from \$40 per ton to 3c per pound. Hemp hackled, known as line of hemp, is increased from \$25 to \$50 per ton. The rates on cables, cordage, etc., are reduced. Binding twine, however, is lowered from 2½c to 7-10c per pound. Burlaps are changed from 30 per cent to 1½c per pound. Bagging for cotton made of hemp, flax, jute, etc., valued at 6c or less per square yard, is increased from 1½ to 1 6-10c per square yard; on bagging valued at more than 6c per square yard the rate is reduced from 2c to 1 8-10c per yard. Manufacturers of flax or hemp not specially provided for pay 50 per cent ad valorem, but until July 1, 1894, the duty on manufactures of flax containing more