

UNITED STATES INTERNAL REVENUE TAXES:

| | | | |
|---|-------------------|--|----------|
| Ale, per bbl. of 31 gallons | \$1 00 | Whiskey, per proof gallon | 90 |
| Banks and bankers, on average amount of deposits, each month | I-24 of I per ct. | Wines and champagne (imitation), not made from grapes grown in the United States, and liquors not made from grapes, currants, rhubarb, or berries grown in the United States, but rectified or mixed with distilled spirits, or by infusion of any matter in spirits, to be sold as wine or a substitute, per dozen bottles of more than a pint and not more than a quart | \$2 40 |
| Banks, savings, and savings institutions, having no capital stock and making no profit on deposits, are exempt from tax on so much of their deposits as is invested in United States securities, and on all sums not exceeding \$1,000 in the name of one person. | | Imitation wines, containing not more than one pint, per dozen bottles | I 20 |
| Banks and bankers, on capital, beyond the average amount invested in United States bonds, each month | I-24 of I per ct. | Stamp Taxes. | |
| Banks and bankers, on average amount of circulation, each month | I-24 of I per ct. | Bank check, draft, or order for the payment of any sum of money whatsoever, drawn upon any bank, banker, or trust company | 2 cents. |
| Banks, on average amount of circulation, beyond 90 per cent. of the capital, an additional tax each month | I-6 of I per ct. | Playing cards, each pack | 5 cents. |
| Banks, persons, firms, associations, etc., on amount of notes of any person, firm, association (other than a national banking association), corporation, State bank, or State banking association, town, city, or municipal corporation, used and paid out as circulation | 10 per ct. | Medicines, Preparations, Cosmetics, etc. | |
| Banks, persons, firms, associations (other than national bank associations), and every corporation, State bank, or State banking association, on the amount of their own notes used for circulation and paid out by them | 10 per ct. | Every packet, box, bottle, pot, vial, or other inclosure, containing any pills, powders, tinctures, troches, or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniment, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other preparations or compositions whatsoever, made and sold, or removed for consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same, or has, or claims to have, any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended or exposed for sale under any letters patent, or held out or recommended to the public by the makers, venders, or proprietors thereof as proprietary medicines, or as remedies or specifics, and for every packet, box, bottle, pot, vial, or other inclosure, containing any essence, extract, toilet water, cosmetic, hair oil, pomade, hair dressing, hair restorative, hair dye, tooth wash, dentifrice, tooth paste, aromatic cachous, or any similar articles, by whatsoever name the same have been, now are, or may hereafter be called, known, or distinguished, used or applied, or to be used or applied as perfumes or applications to the hair, mouth, or skin, made, prepared, and sold or removed for consumption and sale in the U. S., as follows; where such packet, box, bottle, vial, or other inclosure, and contents, shall not exceed, at retail price or value, the sum of twenty-five cents. | I cent. |
| Beer, per bbl. of 31 gallons | \$1 00 | Exceeding twenty-five, and not exceeding fifty cents | 2 cents. |
| Brandy, per gallon | 90 | Exceeding fifty, and not exceeding seventy-five cents | 3 cents. |
| Brewers, manufacturing 500 bbls. or more, annually | 100 00 | Exceeding seventy-five cents, and not exceeding one dollar | 4 cents. |
| — manufacturing less than 500 bbls. annually | 50 00 | Exceeding one dollar, for every additional fifty cents or fractional part thereof, an additional | 2 cents. |
| Cigars, manufacturers of, special tax | 10 00 | Matches, Wax Tapers, and Cigar Lights. | |
| Cigars of all descriptions, made of tobacco or any substitute, per 1,000 | 6 00 | Friction matches, or lucifer matches, or other articles made in part of wood, and used for like purposes, in parcels or packages containing 100 matches or less, for each parcel or package | I cent. |
| Cigarettes, not weighing more than 3 lbs. per 1,000, per 1,000 | I 75 | Packages containing more than 100, and not more than 200 matches | 2 cents. |
| Cigarettes, weight exceeding 3 lbs. per 1,000, per 1,000 | 6 00 | And for every additional 100 matches, or fractional part thereof | I cent. |
| Cigars or cigarettes, imported, in addition to import duty, to pay same as above | | Wax tapers, double the rate upon friction or lucifer matches | |
| Liquors, fermented, per bbl. | I 00 | Cigar lights, made in part of wood, wax, glass, paper, or other materials, in parcels or packages containing 25 lights or less in each parcel or package | I cent. |
| Liquors, distilled, per gallon | 90 | Parcels or packages containing more than 25, and not more than 50 lights | 2 cents. |
| Liquor dealers (wholesale), special tax | 100 00 | For every additional 25 lights or fractional part of that number | I cent. |
| Malt liquor dealers (wholesale) | 50 00 | | |
| Liquor dealers (retail), special tax | 25 00 | | |
| Malt liquor dealers (retail) | 20 00 | | |
| Manufacturers of stills | 50 00 | | |
| Manufacturers of stills, for each still or worm made | 20 00 | | |
| Rectifiers, special tax less than 500 bbls., \$100; above 500 bbls | 200 00 | | |
| Snuff, or snuff flour, manufactured of tobacco, or any substitute, per lb. | 16 | | |
| Spirits, distilled, per proof gallon | 90 | | |
| Stamps, for distilled spirits for export, wholesale liquor dealers, special bonded warehouse, distillery warehouse, and rectified spirits each | 10 | | |
| Tobacco, all kinds, per lb. | 16 | | |
| Tobacco, dealers in | 5 00 | | |
| Tobacco, manufacturers of | 10 00 | | |
| Tobacco, dealers in leaf, wholesale | 25 00 | | |
| Tobacco, dealers in leaf, retail | 500 00 | | |
| Tobacco, dealers in leaf, for sales in excess of \$1,000, per dollar of excess | 50 | | |
| Tobacco peddlers, traveling with more than two horses, mules, etc. | 50 00 | | |
| Tobacco peddlers, traveling with two horses, mules, or other animals | 25 00 | | |
| Tobacco peddlers, traveling with one horse, mule, or other animal | 15 00 | | |
| Tobacco peddlers, traveling on foot, or by public conveyance | 10 00 | | |
| Tobacco, snuff, and cigars for export, stamps for, each | 10 | | |