The Vindicator.

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THE TAX ACT.

AN ACT to lay taxes for the common defence, and carry on the Government of the Confederate States.

NATIVE SUGARS, WINES, AGRICULTURAL PRODUCTS, ETC.

SECTION 1. *The Congress of the Confederate States of America do enact*, That there shall be levied and collected upon the value of all naval stores, rice, cotton, tobacco, sugar, molasses, wine, manufactured or unmanufactured, cotton, wool, flour, sugar, molasses, syrup, rice, and other agricultural products, held or owned on the first day of July next, and not necessary for family consumption for the unexpired portion of the year eighteen hundred and sixty-three, and the succeeding year, a tax of eight per centum; and on all money, bank notes or other currency on hand, or on deposit on the first day of July next, and on the value of all credits on which the interest has not been paid, held or owned by any person, copartnership or corporation, on the first day of July next, and not employed in a business, the income derived from which is included in the income tax for the year, there shall be levied and collected a tax of one per centum. *Provided*, That all money owned, held or deposited beyond the limits of the Confederate States, shall be valued at the current rate of exchange for the Confederate Treasury notes; and the said tax shall be assessed on the first day of July next, or as soon thereafter as may be practicable, and be collected on the first day of October next, or as soon thereafter as may be practicable.

DESCRIPTION OF BUSINESS.

SEC. 2. Every person engaged or intending to engage in any business named in the fifth section of this act, shall, within sixty days after the passage of this act, or at the time of beginning business, and on the first day of January in each year thereafter, register with the district collector, in such form as the Secretary of the Treasury shall prescribe, a true account of the name and residence of each person, firm, or corporation engaged or interested in the business, with a statement of the time for which, and the place and manner in which the same is to be conducted, and of all other persons engaged in carrying on the business upon such business for the past or the future, according to the provisions of the act. At the time of such registry, there shall be paid to the collector a specific tax for the year, ending on the next thirty-first of December, in the manner and at the rate hereinafter provided; and the collector shall give to the person making such registry a receipt for the amount of the tax so paid.

SEC. 3. Any person failing to make the registry, and to pay the tax required by the preceding section, shall, in addition to all other taxes upon the business imposed by this act, pay double the amount of the specific tax, and be liable to a fine of one hundred and thirty days of such failure.

SEC. 4. Except where herein otherwise provided, there shall be a separate registry and tax for each business mentioned in the fifth section of this act, and for each place of conducting the same. But no tax shall be required for the mere storage of goods at a place other than the registered place of business. Upon every change in the place of conducting a registered business, there shall be a new registry, but no additional tax shall be required. The tax shall be paid by every person conducting a business registered and taxed as herein required, or upon the transfer of the business to another, the business shall not be subjected to any additional tax. But there shall be a registry and tax upon the person authorized by law to continue the business.

BANKS, BROKERS, BANKERS, ETC.

SEC. 5. That upon each trade, business or occupation hereinafter named, the following taxes shall be levied and paid for the year, ending on the thirty-first of December, eighteen hundred and sixty-three, and for each and every year thereafter, to-wit:

I. Bankers shall pay five hundred dollars. Every person shall be deemed a banker within the meaning of this act who keeps a place of business where credits are opened in favor of any person, firm or corporation, by the deposit or collection of money or currency, and by whom such money or any part thereof shall be paid out or remitted upon the draft, check or order of such creditor; but not to include any bank incorporated by the authorities of certain states, nor any firm for the sale of merchandise for account of producers or manufacturers.

II. Auctioneers shall pay fifty dollars and two and a half per centum on the gross amount of sales made: *Provided*, however, That on all sales at auction of stock or securities for money, the tax shall be one fourth of one per centum on the gross amount of sales. Every person shall be deemed an auctioneer, within the meaning of this act, who as occupation it is lawful to sell, at retail, cigars, snuff, or tobacco in any form, shall be deemed a tobacconist in the 5th tax act. But regulated wholesale and retail dealers shall not be taxed as tobacconists.

XV. Theatres shall pay five hundred dollars, and five per cent. on all receipts, which tax shall be paid by the owner of the building. Every edifice used for the purpose of imitable representations, plays of performances, and for concerts or the street representations, shall be regarded as a theatre under this act. Each circus shall pay one hundred dollars, and a tax of ten dollars for each exhibition, which tax shall be paid by the proprietor of the circus. Every menagerie or show, or area, where feats or horsemanship or acrobatic sports are exhibited shall be regarded as a circus under this act. Jug glass and other persons exhibiting shows, shall pay fifty dollars. Every person who performs by sleight of hand shall be regarded as a juggler under this act: *Provided*, That no registry made in one State shall be held to authorize exhibitions in another State; and but one registry shall be required. Under this act to authorize exhibitions in any State.

IV. Retail dealers in liquor, including distilled spirits, fermented liquors and wines of every description, shall pay one hundred dollars, and two per centum on the gross amount of sales made. Every person who shall sell or offer to sell or offer to sell or offer to

Staunton, Va.,
FRIDAY MORNING, JULY 10, 1863.

Many of our subscribers have promptly remitted the money for their papers in advance, and indeed all who think it worth the price of a subscription. To those who have not been so prompt we have written that they must comply with our terms. The subscriptions can be sent by mail at our risk and the receipt will be duly furnished in the next paper after the receipt of the money. We have issued the paper for near three months without appealing to our friends, and we hope that they will now see the necessity of promptly responding as we have to pay cash for everything connected with the office.

May 1st 1863.

WAR NEWS.

Glorious news, if true, has been received from Gen. Lee's army. There is no doubt, that our army has gained a victory at Gettysburg Pennsylvania. The Northern dispatches do claim a victory have admitted that Gen. Lee held the battle-field and that the enemy fell back and took a new position. Gov. Curtin telegraphs to the Governors of New York and New Jersey that the "battle near Gettysburg was not decisive" and to send all the troops they can raise without delay. Hill is said by them to have been repulsed, but it seems he withdrew his forces from the front and drew the enemy from their positions, thus giving Ewell and Longstreet the opportunity of flanking them which they did and occupied the heights for which we have contended. In doing so they captured a large number of prisoners. Certainly gained a victory. The officer in command of the Flag of truce boat recently arrived refused the usual exchange of papers which in a measure confirms our success. Passengers by the boat heard at Fortress Monroe that Gen. Meade had lost 50,000 killed wounded and missing. We do not exult over the capture of a large number of prisoners as stated in the dispatches but we rejoice that Gen. Lee has been again victorious.

It is rumored that Vicksburg was surrendered on Saturday last with 19,000 prisoners. Some credit the rumor. We do not believe that under any possible circumstances 19000 Confederate soldiers would surrender without making an attempt to cut their way out. We do not believe it. If true however we should not be despondent, since, by its possession even, they do not have the control of the Mississippi without the perfect control of that river they can do no more harm than they have already done.

Gen. Rosecrans is reported advancing on Gen. Bragg.

ALMOST A GOOD THING.

What a beautiful thing our neighbor would have made of our appointment if Gov. Letcher had been elected to Congress! How he would have handled the interesting subject! But unfortunately for him Col. Baldwin was elected, who, the Editor declared, could not be induced to utter a grunt-stone. Hardly is his election proclaimed before the Spectator charges us with having our axe ground. By whom? Col. Baldwin of course, as Congressman, according to the Spectator's theory, alone grind axes. Will Mr. Spectator, to relieve Col. Baldwin of this charge, as well as to relieve you of the anxiety I know you feel about this matter, we will say that neither of these gentlemen, as far as we know, assisted us. When we left here a few years since, we left a penniless boy to try an unknown country and dwell among strangers. Such will our course there during five years that we received the kind wishes of all in our neighborhood, and were urged by repeated by many, when we left, to return and dwell among them one day again. Our course there met the every of men who stand high in this Confederacy, whose confidence and reliance in us has secured us this position we think. We hope that we shall retain their confidence and that of the people of Augusta, in contact with whom we shall soon be brought in the discharge of our duties. No Mr. Spectator it was not our desire for the election of any man of men, but the confidence formed during five long years by some and during our whole life time by others that has secured it. It is merit, Mr. Spectator, merit which has done the work and nothing else can you make of it since Col. Baldwin has been elected to Congress.

R. T. MASSIE.

We were pained to hear of the death of this gifted young man, son of Mr. Nathaniel Massie of Augusta. He was a young man of fine mind and attainments. After graduating at the University of Va. he was made an assistant professor of mathematics in that institution. He afterwards filled the chair of full professor at Randolph McCon College and at the University of Va. the Military School at Staunton of War. He was perhaps the finest mathematician of his age in the South. Cut down in the prime of life and career of usefulness, he has left a void which will be long felt by the youth of our country.

The Virginia Hotel in this place has been sold by T. P. Peyton to Messrs. Martin, L. Peyton, and Chapman of the Parish House in Louisville, and Mr. Eugene Peyton, the son of Mr. Peyton. Mr. Martin has had an experience of twenty years in the business. We know Mr. Peyton to be a gentleman and a good landlord. We know Mr. Martin to be a gentleman and a good landlord. We know Mr. Chapman to be a gentleman and a good landlord. We know Mr. Eugene Peyton to be a gentleman and a good landlord. We know Mr. Martin has had an experience of twenty years in the business. We know Mr. Peyton