

and fifty thousand dollars is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for postal service on such mail routes established by the present Congress as the Postmaster General may deem necessary and expedient.

APPROVED, June 18, 1862.

June 19, 1862. CHAP. CXI. — *An Act to secure Freedom to all Persons within the Territories of the United States.*

Freedom in the Territories secured.

Post, p. 811.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act there shall be neither slavery nor involuntary servitude in any of the Territories of the United States now existing, or which may at any time hereafter be formed or acquired by the United States, otherwise than in punishment of crimes whereof the party shall have been duly convicted.

APPROVED, June 19, 1862.

June 19, 1862. CHAP. CXII. — *An Act to change the Location of the Port of Entry for the Puget Sound Collection District.*

Port of entry for Puget Sound collection district.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of October, eighteen hundred and sixty-two, the port of Port Townsend, in the district of Puget Sound, in Washington Territory, is hereby abolished as a port of entry; and that Port Angeles be and is hereby established as the port of entry and delivery for the said district from and after the said date.

APPROVED, June 19, 1862.

June 20, 1862. CHAP. CXVI. — *An Act to change the Port of Entry for the District of Brunswick, Georgia.*

Port of entry for the district of Brunswick, Georgia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of July, eighteen hundred and sixty-two, the port of entry for the district of Brunswick, Georgia, shall be Brunswick, and that Darien shall be abolished as the port of entry.

Deputy collector at Darien.

SEC. 2. *And be it further enacted*, That there shall be a deputy collector appointed, according to law, to reside at Darien, and to exercise such powers as the Secretary of the Treasury, under the revenue laws, may prescribe.

APPROVED, June 20, 1862.

July 1, 1862. CHAP. CXIX. — *An Act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt.*

1862, ch. 163, § 25. *Post*, pp. 661, 627.

1863, ch. 74. *Post*, p. 713.

Office of Commissioner of Internal Revenue, created.

Commissioner, appointment, salary, duty, &c., to prepare rules, forms, blanks, &c.,

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.

Commissioner of Internal Revenue,

to provide stamps and dies,

Post, p. 725.

to have clerks.

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 same: *Provided*, 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: *Provided*, 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: *And provided further*, 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.

General provisions.

Convenient collection districts to be made.

Assessor and collector for each. Post, p. 561.

Any State, &c., may make one district.

Limit to number of districts in any State.

California.

SEC. 3. *And be it further enacted*, 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.

Assessor to divide his district into convenient assessment districts.

Assistant assessor in each.

Oath of assessor and assistants.

Certificate of oath.

Penalty for acting without taking oath.

SEC. 4. *And be it further enacted*, That before any such collector