

SEC. 314. There shall be in the office of the Register of the Treasury an Assistant Register, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of two thousand dollars a year.

Assistant Register.
20 Feb., 1863, c. 44, s. 1, v. 12, p. 656.
14 Mar., 1864, c. 30, s. 7, v. 13, p. 28.

SEC. 315. The Assistant Register shall perform such duties as may be devolved on him by the Register, and, in the absence of the Register, shall act in his stead; and any official record, certificate, or other document, excepting warrants, bonds, and drafts, signed by the Assistant Register, shall have the same effect as if signed by the Register.

Duties of Assistant Register.
20 Feb., 1863, c. 44, s. 2, v. 12, p. 656.

CHAPTER SEVEN.

THE COMMISSIONER OF CUSTOMS.

Sec.
316. Commissioner of Customs.
317. Duties of Commissioner of Customs.

Sec.
318. Duty to prescribe official forms.

SEC. 316. There shall be in the Department of the Treasury a Commissioner of Customs, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of four thousand dollars a year.

Commissioner of Customs.

3 Mar., 1849, c. 108, s. 12, v. 9, p. 396.
3 Mar., 1875, c. 130, s. 2, v. 18, p. 397.

SEC. 317. The Commissioner of Customs shall examine all accounts settled by the First Auditor relating to the receipts from customs, including accounts of collectors and other officers of the customs, and certify the balances arising thereon to the Register. [And shall perform all the acts and exercise all the powers, relating to the receipts from customs and the accounts of collectors and the other officers of the customs or connected therewith, devolved by section two hundred and sixty-nine upon the First Comptroller in regard to other receipts and other accounts.]

3 Mar., 1849, c. 108, s. 12, v. 9, p. 396.
3 Mar., 1875, c. 130, s. 2, v. 18, p. 397.

Duties of Commissioner of Customs.

3 Mar., 1849, c. 108, s. 12, v. 9, p. 396.
27 Feb., 1877, c. 69, v. 19, p. 241.

SEC. 318. The Commissioner of Customs shall report to the Secretary of the Treasury official forms to be used in the different offices for collecting the public receipts from customs, and all the manner and form of keeping and stating the accounts of the persons employed therein.

Duty to prescribe official forms.

2 Mar., 1817, c. 45, s. 8, v. 3, p. 367.
3 Mar., 1849, c. 108, s. 12, v. 9, p. 396.

CHAPTER EIGHT.

THE COMMISSIONER OF INTERNAL REVENUE.

Sec.
319. Commissioner of Internal Revenue.
320. Chief Clerk.
321. Duties of Commissioner of Internal Revenue.

Sec.
322. Deputy Commissioner of Internal Revenue.
323. Duties of Deputy Commissioner of Internal Revenue.

SEC. 319. There shall be in the Department of the Treasury a Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of six thousand dollars a year.

Commissioner of Internal Revenue.

1 July, 1862, c. 119, s. 1, v. 12, p. 432.
30 June, 1864, c. 173, s. 1, v. 13, p. 223. 3 Mar., 1875, c. 130, s. 2, v. 18, p. 398.

SEC. 320. The Commissioner of Internal Revenue is authorized to designate one of the heads of division as chief clerk of the Bureau without additional compensation.

1 July, 1862, c. 119, s. 1, v. 12, p. 432.
30 June, 1864, c. 173, s. 1, v. 13, p. 223. 3 Mar., 1875, c. 130, s. 2, v. 18, p. 398.

Chief Clerk.

24 Dec., 1872, c. 23, s. 9, v. 17, p. 403.

SEC. 321. The Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, shall have general superintendence of the assessment and collection of all duties and taxes now or hereafter

Duties of Commissioner of Internal Revenue.

30 June, 1864, c. 173, s. 1, v. 13, p. 223.

imposed by any law providing internal revenue; and shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue; and shall provide hydrometers, and proper and sufficient adhesive stamps and stamps or dies for expressing and denoting the several stamp duties, or, in the case of percentage duties, the amount thereof; and alter and renew or replace such stamps from time to time, as occasion may require. He may also contract for or procure the printing of requisite forms, decisions and regulations, but the printing of such forms, decisions and regulations shall be done at the Public Printing-Office, unless the Public Printer shall be unable to perform the work: *Provided*, That the Commissioner of Internal Revenue may, under such regulations as may be established by the Secretary of the Treasury, after due public notice, receive bids and make contracts for supplying stationery, blank-books and blanks to the collectors in the several collection-districts; and the said Commissioner shall estimate in detail by collection-districts the expense of assessing and the expense of the collection of internal revenue. [See § 367.]

Deputy Commissioner of Internal Revenue.

SEC. 322. There shall be in the office of the Commissioner of Internal Revenue a Deputy Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of three thousand five hundred dollars a year.

3 Mar., 1863, c. 74, s. 19, v. 12, p. 725.

13 July, 1866, c. 184, s. 64, v. 14, p. 170. 29.

30 June, 1864, c. 173, s. 3, v. 13, p. 224.

Duties of Deputy Commissioner of Internal Revenue.

SEC. 323. The Deputy Commissioner of Internal Revenue shall be charged with such duties in the office of the Commissioner of Internal Revenue as may be prescribed by the Secretary of the Treasury, or by law, and shall act as Commissioner of Internal Revenue in case of the absence of that officer.

3 Mar., 1863, c. 74, s. 19, v. 12, p. 725.

13 July, 1866, c. 184, s. 64, v. 14, p. 170.

30 June, 1864, c.

CHAPTER NINE.

THE COMPTROLLER OF THE CURRENCY.

- Sec.
324. Bureau of the Comptroller of the Currency.
325. Comptroller of the Currency.
326. Bond and oath of office of Comptroller of the Currency.
327. Deputy Comptroller of the Currency.
328. Clerks.

- Sec.
329. Interest in national banks.
330. Seal of Comptroller of the Currency.
331. Rooms, vaults, furniture, &c., for Currency Bureau.
332. Banks in District of Columbia.
333. Report of Comptroller.

Bureau of the Comptroller of the Currency.

SEC. 324. There shall be in the Department of the Treasury a Bureau charged with the execution of all laws passed by Congress relating to the issue and regulation of a national currency secured by United States bonds; the chief officer of which Bureau shall be called the Comptroller of the Currency, and shall perform his duties under the general direction of the Secretary of the Treasury.

3 June, 1864, c. 106, s. 1, v. 13, p. 99.

Comptroller of the Currency.

SEC. 325. The Comptroller of the Currency shall be appointed by the President, on the recommendation of the Secretary of the Treasury, by and with the advice and consent of the Senate, and shall hold his office for the term of five years unless sooner removed by the President, upon reasons to be communicated by him to the Senate; and he shall be entitled to a salary of five thousand dollars a year.

3 June, 1864, c. 106, s. 1, v. 13, p. 99.
3 Mar., 1875, c. 130, s. 2, v. 18, p. 398.

Bond and oath of office of Comptroller of the Currency.

SEC. 326. The Comptroller of the Currency shall, within fifteen days from the time of notice of his appointment, take and subscribe the oath of office; and he shall give to the United States a bond in the penalty of one hundred thousand dollars, with not less than two responsible sureties, to be approved by the Secretary of the Treasury, conditioned for the faithful discharge of the duties of his office.

3 June, 1864, c. 106, s. 1, v. 13, p. 99.