

11-26-1863

## Schedule of Articles of Taxation

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## A Schedule of all the Articles and Subjects of Taxation,

Under the provisions of the Act of Congress "to lay taxes for the common defence and carry on the Government of the Confederate States," approved 24th April, 1863, the returns of which are required to be made on the 1st day of July, 1863, or as soon thereafter as may be practicable.

### SECTION 1

DIVISION No. 1.—On the value of all naval stores, salt, wine, spirituous liquors, tobacco, manufactured and unmanufactured, cotton, flour, sugar, molasses, syrup, rice, and other agricultural products, held or owned on the 1st July, 1863, and not necessary for family consumption for the unexpired portion of the year 1863, and of the growth or production of any year preceding the year 1863, a tax of eight per centum is levied; and, on all moneys, bank notes, or other currency on hand or on deposit; the value of all credits on which the interest has not been paid, held or owned on the 1st day of July, 1863, and not employed in a business, the income of which is taxed under said act, and on all moneys held, owned or deposited beyond the limits of the Confederate States, a tax of one per cent. is levied. All moneys owned, held or deposited beyond the limits of the Confederate States, are to be valued at the current rate of exchange in Confederate treasury notes.

Question.—Are you liable to taxation upon any of the articles or subjects of taxation enumerated in the above division No. 1 of this schedule? and if liable, set forth the same in detail, in list No. 1.

Answer.—*Yes*

### SECTION 5.

DIVISION No. 2.—Trades, business, and occupations required to be registered and taxed with specific duties, a portion of which are also subjected to a tax upon their gross receipts and sales, to-wit: Bankers, auctioneers, wholesale dealers in liquors, wines, distilled spirits and fermented liquors of every kind. Retail dealers in liquors, wines, distilled spirits and fermented liquors. Retail dealers of goods, wares, groceries and merchandize of every description. Wholesale dealers of goods, wares, merchandise of every description, and groceries. Pawnbrokers, distillers, brewers, keepers of hotels, inns, taverns and eating houses, brokers, commercial brokers or commission merchants, tobacconists, theatres, circus, jugglers, bowling alleys, billiard tables, livery stable keepers, cattle brokers, butchers, peddlers, apothecaries, photographers, lawyers, physicians, surgeons and dentists actually engaged in the practice, but not to include physicians and surgeons exclusively engaged in the Confederate service, and confectioners.

Question.—Are you liable to taxation upon any of the occupations, business, professions, or subjects enumerated in the above division No. 2, of this schedule? and if so liable, set forth the same in detail, in list No. 2.

Answer.—*No*

### SECTION 10.

DIVISION No. 3.—On all profits made by any person, partnership, or corporation, during the year 1862, by the purchase within the Confederate States and sale, during said year, of any flour, corn, bacon, pork, oats, hay, rice, salt, iron, or the manufacture of iron, sugar, molasses made of cane, leather, woolen cloths, shoes, boots, blankets, and cotton cloths, but not to apply to purchases and sales made in the due course of the retail business, a tax of ten per centum is to be levied and collected on the 1st day of July, 1863, or as soon thereafter as may be practicable.

Question.—Are you liable to taxation upon any profits made by the purchase and sale within the Confederate States, of any of the articles or subjects enumerated in the above division No. 3, of this schedule, during the period therein specified? if liable, set forth the same in detail, in list No. 3.

Answer.—*No*

I, of *W B Chandler* of the County of *Dunbar*  
and State of *Mississippi* do solemnly swear that the foregoing schedule was distinctly read in my hearing, and that my answers to the above interrogatories as written are true.

Sworn to, and subscribed before me, the *26<sup>th</sup>*  
day of *Nov* 1863.

*Laban Harper* Assessor.

*W B Chandler*

Embraced by form of list No. 1.

Embraced by form of list No. 2.

Embraced by form of list No. 3.