

Revised Statutes

3140 — 3465

1878

TITLE XXXV.
INTERNAL REVENUE.

CHAPTER ONE.

OFFICERS OF INTERNAL REVENUE.

<p>Sec. 3140. Definition of word "State." 3141. Collection districts. 3142. Collectors. 3143. Collectors' bonds. 3144. Collectors to be disbursing agents. 3145. Collectors' salary and allowances. 3146. Accounts of collectors adjusted according to fiscal year. 3147. Apportionment of compensation of collectors. 3148. Deputy collectors. 3149. Disability or vacancy in office of collector. 3150. Deputy collector, when entitled to collector's salary. 3151. Inspectors of tobacco and cigars. 3152. Agents. 3153. Store-keepers and their salaries. 3154. Assignment and transfer of store-keepers. 3155. Temporary store-keeper. 3156. Gaugers. 3157. Gaugers' fees. 3158. Statement under oath of fees, &c.; penalty. 3159. Supervisors.</p>	<p>Sec. 3160. Supervisor's salary. 3161. Officers in charge of exportation and drawbacks. 3162. Superintendents of exports and drawbacks may administer oaths. 3163. Supervisor's duties and powers. 3164. Duty of collectors to report violations of law to district attorney. 3165. Revenue officer who may administer oaths and take evidence. 3166. Revenue officers authorized to make seizures. 3167. Revenue officers disclosing operations of manufacturers, &c.; penalty. 3168. Officers not to be interested in certain manufactures; penalty. 3169. Officers of internal revenue guilty of extortion, receiving unlawful fees, and other unlawful acts. 3170. District attorney or marshal accepting or demanding anything for compromise of violation of internal-revenue laws. 3171. Officers suffering injuries may maintain suit for damages.</p>
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SEC. 3140. The word "State," when used in this Title, shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out its provisions. [And where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the word "person," as used in this title, shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person.]

SEC. 3141. For the purpose of assessing, levying, and collecting the taxes provided by the internal-revenue laws, the President may establish convenient collection-districts, and for that purpose he may subdivide any State, Territory, or the District of Columbia, or may unite two or more States or Territories into one district, and may from time to time alter said districts: *Provided*, That the number of districts in any State shall not exceed the number of Representatives in Congress to which such State was entitled in the Thirty-seventh Congress, except in such States as were 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 was 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 [*s*] [was] entitled, in the Thirty-seventh Congress.

The legislative appropriation act for 1877, passed August 15, 1876, c. 287, v. 19, p. 152, reduced the number of internal-revenue districts to one hundred and thirty-one, the reduction to take effect September 1, 1876, or as soon thereafter as might be practicable.

Definition of the word "State."

30 June, 1864, c. 173, s. 182, v. 13, p. 306.
27 Feb., 1877, c. 69, v. 19, p. 248.

Collection districts.

1 July, 1862, c. 119, s. 2, v. 12, p. 433.
30 June, 1864, c. 173, s. 7, v. 13, p. 224.
12 July, 1870, c. 251, s. 1, v. 16, p. 239.
27 Feb., 1877, c. 69, v. 19, p. 248.