

that upon all such spirits imported prior to the passage of this act there shall be levied, collected, and paid an additional tax of forty cents per gallon, to be collected under the direction and according to regulations established by the Secretary of the Treasury.

SEC. 8. *And be it further enacted*, That consuls of foreign countries in the United States, who are not citizens thereof, shall be, and hereby are, exempt from any income tax imposed by the act referred to in the first section of this act, which may be derived from their official emoluments, or from property in such countries: *Provided*, That the governments which such consuls may represent shall extend similar exemption to consuls of the United States.

Certain consuls, &c., not subject to the income tax.  
Proviso.

SEC. 9. *And be it further enacted*, That the provisions of the act entitled "An act further to provide for the collection of duties on imports," approved March second, one thousand eight hundred and thirty-three, now in force, shall be taken and deemed as extending to and embracing all laws for the collection of internal duties, stamp duties, licenses, or taxes, which have been or may be hereafter enacted; and all persons duly authorized to assess, receive, or collect such duties or taxes under such laws, are hereby declared to be and to have been "revenue officers," within the true intent and meaning of the said act, and entitled to all the exemptions, immunities, benefits, rights, and privileges therein enumerated and conferred.

Provisions of former act extended.  
1833, ch. 57.  
Vol. iv. p. 632.  
Who to be deemed "revenue officers."

APPROVED, March 7, 1864.

CHAP. XXI.—*An Act to incorporate the Washington City Savings Bank.*

March 8, 1864.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That William B. Todd, William P. Dole, Edward Clark, Edward J. Simms, Joseph J. Coombs, Z. C. Robbins, Thomas S. Gardner, John R. Elvans, and Samuel B. Niles, and their associates and successors, are constituted and created a body corporate and politic, by the name of "The Washington City Savings Bank."

Washington City Savings Bank incorporated.

SEC. 2. *And be it further enacted*, That the officers of said corporation shall consist of a president and vice-president, who, together with seven trustees, shall constitute a board of managers, four of whom, if the president or vice-president be present, shall constitute a legal meeting of such board for the transaction of business.

Name.  
Officers; Quorum.

SEC. 3. *And be it further enacted*, That said corporation shall meet annually in the month of April, and as much oftener as they may judge expedient, and any seven members of said corporation, the president, secretary, or treasurer being one, shall be a quorum, and the said corporation at their annual meeting shall have power to elect a president and a treasurer, who shall give bond, in the sum of ten thousand dollars, for the faithful discharge of the duties of his office, and all such other officers as may be deemed necessary; which officers shall continue in office one year, and until others are chosen in their stead, and all officers so chosen shall be under oath to the faithful discharge of the duties of their offices, respectively.

Annual and other meetings.  
Quorum.  
President.  
Treasurer, his bond.  
Term of office.  
Oath.

SEC. 4. *And be it further enacted*, That said corporation may receive on deposit, for the use and benefit of the depositors, all sums of money offered for that purpose: *Provided, however*, That it shall not hold at the same time more than one thousand dollars of any one depositor, other than a religious or charitable corporation. All such sums may be invested in the stock of any bank incorporated by congress, or may be loaned on interest to any such bank, or may be loaned on bonds or notes, with collateral security of the stock of such banks at not more than ninety percentum of its par value, or they may be invested in the public funds of the United States, of the several states, or loaned on a pledge of any of said funds, or invested in loans on mortgages of real estate: *Provided*,

Deposits.  
Limit.  
Investments.

Limitation of investments. That the whole amount of stock held by the institution at one time in any one bank, both by way of investment and as a surety for loans, shall not exceed one half of its capital stock of such bank, and that not more than three quarters of the whole sum deposited in the institution shall be at any one time invested in mortgages of real estate. The income or interest of all deposits shall be divided among the depositors, or their legal representatives, according to the terms of interest stipulated; and the principal may be withdrawn at such times, or in such manner, as the corporation shall in its by-laws direct.

Dividends. Principal, how withdrawn.

Officers, &c., not to borrow of corporation. SEC. 5. *And be it further enacted,* That no officer, director, or committee charged with the duty of investing the deposits, shall borrow any portion thereof, or use the same, except in payment of the expenses of the corporation; and if any officer, director, agent, or other person connected with said bank, and interested with the funds or deposits thereof, shall embezzle or fraudulently convert the same to his own use, he shall be deemed guilty of larceny, and shall, on conviction thereof, by any court competent to try the offence, be imprisoned in the penitentiary not less than one, nor more than ten, years.

Penalty for embezzling funds. SEC. 6. *And be it further enacted,* That the subordinate officers and agents of said corporation shall respectively give such security for their fidelity and good conduct as the board of managers may from time to time require, and said board shall fix the salaries of such officers and agents.

Bond and salary of subordinate officers. SEC. 7. *And be it further enacted,* That the persons named as corporators in the first section of this act shall be authorized to meet and organize said bank by the election of one of their number as president, and one as vice-president, and thereupon shall proceed to elect such persons as they shall select, not herein named as corporators, to be added to their board of managers, so that the whole number of trustees, or managers, including the president and vice-president, shall not exceed nine persons.

Organization. Trustees and managers. SEC. 8. *And be it further enacted,* That this corporation shall make an annual report to congress of their funds and investments. Said returns shall specify the following particulars, namely: The number of depositors; total amount of deposits; amount invested in bank stock and deposited in bank on interest; amount secured by bank stock; amount invested in public funds; loans on security of public funds; loans on mortgage of real estate; loans on personal securities; amount of cash on hand; total dividends of the year; annual expenses of the institution; all of which shall be certified and sworn to by the treasurer; and five or more of the managers shall also certify and make oath that the said return is correct according to their best knowledge and belief.

Annual report; to be sworn to. SEC. 9. *And be it further enacted,* That the books of said corporation shall, at all times during their hours of business, be open for inspection and examination to the comptroller of the currency or depositors.

Books of corporation to be open, &c. SEC. 10. *And be it further enacted,* That said corporation may make by-laws for the more orderly management of their business, not repugnant to law; may have a common seal, which they may change at pleasure; that all deeds, grants, covenants, and agreements, made by their treasurer, or any other person by their authority, shall be good and valid; and said corporation shall have power to sue and may be sued, defend, and be held to answer by the name aforesaid.

By-laws; seal; deeds, &c. SEC. 11. *And be it further enacted,* This act shall take effect and be in force from and after its passage.

When act to take effect. APPROVED, March 8, 1864.

March 8, 1864. CHAP. XXII.—*An Act to enable Guardians and Committees of Lunatics, appointed in the several States, to act within the District of Columbia.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That it shall be lawful for any