

Calendar No. 295.

64TH CONGRESS, }
1st Session. }

SENATE.

} REPORT
No. 316.

SPECIAL TAX ON OPIUM.

MARCH 29, 1916.—Ordered to be printed.

Mr. THOMAS, from the Committee on Finance, submitted the following

REPORT.

[To accompany S. 3526.]

The Committee on Finance, to whom was referred the bill (S. 3526) to amend an act entitled "An act to provide for the registration of, with collectors of internal revenue, and to impose a special tax upon all persons who produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away opium or cocoa leaves, their salts, derivatives, or preparations, and for other purposes," having considered the same, report thereon with the recommendation that the bill do pass with amendments.

The committee appends hereto section 1 of the present law as amended by this bill, showing the changes proposed thereto in italic:

That on and after the first day of March, nineteen hundred and fifteen, every person who produces, imports, manufactures, compounds, deals in, dispenses, sells, distributes, or gives away opium, *anhalonium (mescal or muscale buttons, pellote)*, or cocoa leaves, or any compound, manufacture, salt, derivative, or preparation thereof, shall register with the collector of internal revenue of the district his name or style, place of business, and place or places where such business is to be carried on: *Provided*, That the office, or if none, then the residence of any person shall be considered for the purposes of this act to be his place of business.

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