CONGRESSIONAL.

The United States Senate.

DEBATE ON THE RECONSTRUCTION RESOLUTIONS.

Speeches of Messrs. Sumner, Fessenden and Howard.

HOUSE OF REPRESENTATIVES

Homestead Lands in the South

CONTINUANCE OF THE FREEDMEN'S BUREAU.

The Discussion of the Tax Bill.

RELATIVE TO THE INCOME TAX.

Evening Session of the House.

SENATE.

WASHINGTON, D. C., May 23, 1866.

Petitions.

Mr. MORGAN (N. Y.) presented the petition of stove manufacturers for a reduction of tax on their business. Referred to the Finance Committee.

Mr. COWAN (Pa.) presented a petition for increased tariff, which was referred to the Finance Committee.

Mr. NORTON called up the bill to authorize the Winona and St. Peter's Railroad Company to construct a bridge across the Mississippi river, which was discussed until one o'clock.

The Reconstruction Resolution.

Mr. HOWARD moved that the Senate proceed to the consideration of the Reconstruction resolution recently passed by the House.

Speech of Senator Sumner.

Mr. SUMNER—The question, as I take it, is of proceeding to the consideration of that resolution. Of course, that does not involve the merits of the question, and I shall not speak of them. I know not that I shall be able to take any part in this debate, but I cannot allow the resolution to be taken up without expressing my individual opinion that it would be better if its consideration were postponed still longer. I believe, sir, that the country has gained much by the postponement that has already been had. On a former occasion I stated that we were able to have a better proposition at the end of April than we have had at the end of March, and I believe now that we shall be able to accept better propositions just as the weeks proceed; and we shall be better prepared for this question next week than this week, and the week after better than now.

Here is a vast mass of testimony which has been taken. It has been laid in driblets, if I may so express myself, before Congress and the country, and never gathered together as a whole. It has never been analyzed. No conclusions have been drawn from that testimony; and yet I take it that that testimony was brought together for some purpose, doubtless to enlighten Congress and the country; and yet Congress is now asked to proceed without an opportunity of considering that testimony in any mature form. I think, sir, it is a mistake that we are asked to proceed under such circumstances. I think, sir, that delay for the arrangement of that testimony, to the end that it may be presented in proper form for our consideration, would be wisdom. I think, sir, it would be the highest statesmanship. I think that after the consideration of that testimony we shall be better prepared to decide than we are now not only of what we ought to do, but of what we can do. For instance, here is a very considerable question which we shall be called upon to discuss, as to the extent to which certain persons shall be excluded from the right of suffrage.

I doubt not that the Senate is better prepared to discuss that question this week than last week, and I am sure it will be better prepared to discuss it next week than now, and my reason is that the evidence on that subject is daily accumulating. It so happened that I heard, early last evening, very important testimony from a gentleman in whom I have every confidence, just from the South, in regard to public opinion there, especially among those who have recently been in rebellion, all tending to show the necessity of some regulation or requirements on our part. I say such evidence is constantly accumulating, and I wish that Congress may have the full benefit of the evidence, that what we do may be well done. The question is presented, sir, whether we shall proceed on the principle of inclusion or exclusion. The Senator from Nevada (Mr. Stewart) adopts the principle of exclusion without inclusion.

In other words, sir, they would exclude certain Rebels, but would not include certain loyal persons, whose misfortune it is that they were born with a skin not colored like our own. For myself, it seems to me we should adopt something of both principles, the principle of inclusion and the principle of exclusion. But I do not think that the Senate is at this moment so well informed with regard to the facts which necessarily underlie the decision of that very great question. It is one of the greatest questions ever presented in the history of our country, or any country. It should be approached carefully and solemnly, with assurance that we have before us all the testimony, all the facts, everything that by any possibility can shed any light upon it. Have we all that? I doubt it, sir. But I content myself now with simply entering my own individual caveat against what seems to me something like precipitation, with which this measure is sought to be pressed.

Senator Fessenden's Speech.

Mr. FESSENDEN said he did not know that he should take any part in this discussion, but he begged leave to say that he differed entirely from the honorable Senator from Massachusetts, Mr. Sumner, as to the propriety of proceeding with it at the present time. The matter had been under consideration very long, and if the Senator from Massachusetts had not informed himself on the kind of testimony which had been taken it was his own fault, because not only had the testimony been published in the newspapers, but it had been published in numbers, under the direction of the Senate, and laid upon the tables of Senators. He (Mr. Fessenden) agreed with Mr. Sumner in one thing, and that was that much had been gained by the delay already had. The Senate would remember that at one time it was pushed very hard in all the newspapers to have speedy action. It was necessary, however, to take testimony, and that publication of that testimony has had a most beneficial effect in informing the country and satisfying everybody.

The matter had been better understood in consequence of the course which had been adopted by the committee from necessity, because it was unable to come to a conclusion without this testimony. As to the taking more testimony, as suggested by Mr. Sumner, the committee felt that some time must be fixed at which the testimony would close, otherwise it might continue till the next session. That time had been fixed, and the testimony had been closed. The committee thought it had gone far enough. It was now late in the session. The House had passed the resolution some two weeks ago.

It had been delayed in the Senate longer than it would have been but for circumstances to which it was not worth while to allude. He (Mr. Fessenden) had thought it well, after the resolution had passed the House, that it should lie upon the table, in order to give time to consider it, and that some day should be fixed for taking it up. This had been done. He agreed that public opinion was very apt to change on this subject, but that was only a reason why the Senate should act according to its best judgment. The probability was that Congress would adjourn between the first and the middle of July, and it was essential to proceed immediately to the consideration of the resolution.

Mr. SUMNER said he did not wish to be understood as making any formal opposition to proceeding with the measure. He had expressed an individual opinion, which he felt very strongly. He could not help it; he might be in error. It was probable he was in error; but he had performed his duty, and in a humble way had satisfied himself simply by making this declaration.

Mr. HENDRICKS wished to inquire of Mr. Sumner to what time he would propose to postpone the consideration of this question? He hoped the Senate would adjourn as early as stated by Mr. Fessenden. If Mr. Sumner wished to postpone for a short time, he (Mr. Hendricks) would join him in seeking it, and he could not agree to a postponement beyond the middle of June.

Mr. SUMNER said he did not think the business of the Senate was in such a condition as to warrant the belief that it would adjourn before the latter part of July. He believed this great question of reconstruction ought to be reserved as the last serious and considerable subject of discussion before the adjournment. He thought it might be taken up during the last half of June, something like a month from now. He believed that at that time the Senate would be better instructed on the general subject, and better prepared to harmonize and adopt a policy which would be best for the country.

After some remarks against postponement by Mr. CONNESS, the joint resolution was taken up and read as it passed the House.

Senator Howard's Speech.

Mr. HOWARD took the floor to explain the proposition in behalf of the special Committee of Fifteen. He said he regretted that the honorable Senator from Maine (Mr. Fessenden), who was chairman of the Committee of Fifteen, whose health was such as to disable him from opening the discussion of this grave and important matter. He (Mr. Howard) was anxious that Mr. Fessenden should take the lead in the conduct of this discussion, and still entertained the hope that before the close of the debate the Senate would have the benefit of a full and ample statement from Mr. Fessenden of his views on the subject. For himself, he could only promise to present to the Senate, in a very succinct way, the views and the motives which influenced that committee, in so far as he understood those views and motives, in presenting the report which was now under consideration.

The joint resolution creating that committee entrusted them with a very important inquiry—an inquiry involving a vast deal of attention and labor. They were instructed to inquire into the condition of the insurgent States, and authorized to report to Congress by bill or otherwise at their discretion. I believe I do not overstate the truth when I say that no committee of Congress has ever proceeded with more fidelity and attention with a matter entrusted to them than has that committee. They have been assiduous in the discharge of this duty. They have instituted an inquiry, so far as it was practicable for them to do, into the political and social condition of the insurgent States. It is very true they have not visited any of the localities of the South in order to obtain information, but they have taken the testimony of a very great number of witnesses who have been summoned by them to Washington, and who had some acquaintance with the condition of affairs in the insurgent States. I think, sir, it will be the judgment of the country in the end that that committee, so far as the procuring of testimony on this subject is concerned, has been not only industrious, but assiduous and impartial, and entirely fair. I know that has been their aim. I know that it has not been their purpose to present to Congress or the country, in their report, anything unfair or one-sided, anything of a party tendency. Our anxiety has been to ascertain the whole truth in its length and breadth, so far as the facilities given us would enable us to do so.

One result, sir, of this investigation, has been the resolution for the amendment of the Constitution of the United States now under consideration. After most mature deliberation and discussion, reaching through weeks and even months, they came to the conclusion that it was necessary, in order to restore peace and quiet to the country, and to impart again vigor and potency to the laws of the United States, and especially to obtain something in the shape of security for the future against a recurrence of the enormous evils under which the country has labored for the last four years, that the Constitution ought to be amended, and the project which they have now submitted is the result of their consideration upon that subject.

The first section of the proposed amendment relates to the privileges and immunities of the citizens of the several States of the Union, and to the rights and privileges of all persons other than citizens under the laws of the United States. It declares that no State shall make or enforce any law which shall abridge the privileges or immunities of the citizens of the United States nor shall any State deprive any person of life, liberty or property without due process of law, nor deny to any person within its jurisdiction the equal protection of the law.

It will be observed that this is a general prohibition upon all the States as such, from abridging the privileges and immunities of the citizens of the United States. That is its first clause, and I regard it as a very important clause indeed. It also prohibits each one of the States from depriving any person of life, liberty or property without due process of law, or denying any person within the jurisdiction of the States the equal protection of the law. The first clause of this section relates to the privileges and immunities of the citizens of the United States as such, and as distinguished from all other persons who are not citizens of the United States.

It is not, perhaps, very easy to define with accuracy what is meant by the expression "citizen of the United States," although that expression occurs twice in the Constitution—once in reference to the President of the United States in which it is declared that none but a citizen of the United States shall be President of the United States and secondly, in reference to Senators, who are likewise required to be citizens of the United States. Undoubtedly the expression is used in both these cases in the Constitution in the same sense in which it is applied in the amendment now before the Senate. A citizen of the United States is, I believe, held to be a person who was born within the limits of the United States, and subject to their laws, on the adoption of the Constitution.

The citizens of each State were, in a qualified sense at least, aliens to one another, for the reason that the several States before that time were regarded by each other at least as independent governments, each one possessing sovereign power, at least a sufficiency of sovereign power to enable it to claim the right of naturalization, and undoubtedly each of them possessed for itself the right and power of naturalizing foreigners and each one else that had seen fit to exercise that branch of sovereign power, might have declared the citizens of every other State to be alien in reference to its own citizens. With a view to prevent such confusion and disorder, with a view to put the citizens of the several States upon an equality one with another in reference to certain fundamental rights, a clause was introduced into the Constitution declaring that the citizens of each State shall be entitled to all the privileges and immunities of the citizens in the several States. The effect of this clause was to constitute *ipso facto* the citizens of each and every one of the States citizens of the United States, and how did they become citizens of the several States, by birth or naturalization? They became such in virtue of national law, or rather natural law, which recognizes persons born within the jurisdiction of every country as being citizens of that country.

Such persons are, therefore, citizens of the United States who were born in the country, or who have since become such by naturalization; and the Constitution declares that they are entitled, as such, to all the privileges and immunities, and have a right to assert them and ask for their enforcement whenever they come from one State to another. It would be a curious question to solve what are the privileges and immunities of the citizens of each State in the several States. I do not propose to go into that question at the present time. It would be rather a barren discussion, but it is certain that the clause was inserted in the Constitution for some good purpose.

It certainly has in view some beneficial purposes to the citizens of the several States or it would not have been inserted. I am not aware that the Supreme Court of the United States have ever undertaken to define either the nature or extent of these privileges or immunities thus guaranteed to the citizens of the several States. Indeed, if my recollection serves me the Supreme Court, in a certain occasion, not many years since, when this question appeared to present itself to them, very modestly declined to go into a definition of there privileges and immunities leaving the question arising under that clause of the Constitution to be discussed and adjudicated in a proper form when they should happen to arise in the course of adjudication. But we may gather something of what probably will be the opinion of the Judiciary in that very important question, by reference to a case which was decided many years ago in one of the Circuit Courts of the United States, by Judge Washington. I will trouble the Senate a very little while by reading what that learned and excellent Judge says of these privileges and immunities of the citizens of the several States from the 4th Washington Circuit Court reports, page 380.

Mr. HOWARD having read from the work referred to continued:—Such, then, is the character of the privileges and immunities spoken of in the Constitution in the second section of the fourth article. I believe to these privileges and immunities may be added the personal right guaranteed by the first eight amendments of the Constitution of the United States, such as freedom of speech and of the press, the right of the people peaceably to assemble and petition the Government for a redress of grievances—a right pertaining to each and all of the people—the right to keep and bear arms, the right to be exempt from the quartering of soldiers in a house without the consent of the owner, the right to be exempt from unreasonable searches and seizures, &c.

Here is a mass of privileges, and immunities, and rights, some of them secured by the second section of the fourth article of the Constitution, which I have recited, some of them secured by eight amendments of the Constitution, to which I have referred, and it is a fact well worthy the attention of gentlemen that the course of the decision of our courts and the present doctrine is that all these privileges and all these immunities, and all these rights thus guaranteed by the Constitution, are secured to citizens of the United States, solely as citizens of the United States, and as parties in their courts. They do not operate in the slightest degree as a restraint or prohibition upon the States themselves.

If the States are not affected by these restrictions, and it has been held repeatedly that the restriction contained in the Constitution, declaring that private property shall not be taken for public use without compensation, is not a restriction upon the State Legislature at all, but refers expressly to the Legislature of Congress. Now, there is no power in the Constitution to enforce any of these guarantees which I have mentioned. There is no power granted by the Constitution to Congress, and as such they do not come within the sweeping clause in the Constitution authorizing Congress to pass all laws necessary and proper for carrying out the foregoing powers.

They extend simply to declarations of rights as a bill of rights in the Constitution, without power on the part of Congress to carry them out and give them effect, while at the same time the States are not restrained from violating the principles in these guarantees except by their own local laws, which may be altered from year to year, and almost from day to day.

The great object of the first section of this amendment is to restrain the power of the States and to compel them at all times to respect these great fundamental guarantees which I have enumerated. How will it be done under the present amendment?

As I have already remarked, they are not powers granted to Congress, and therefore it is necessary, if they are to be effectuated and enforced as they ought to be enforced, that additional powers should be given to Congress to see to it that they are enforced. Now, is that done by the amendment proposed? It is done by the fifth section, which declares that Congress shall have power to enforce, by appropriate legislation, the provisions of this article. There is a direct and affirmative delegation of power to Congress to carry out and enforce these provisions, all these guarantees which I have mentioned, a power which does not exist in the Constitution of the United States.

The first section of this amendment, while conferring the rights I have enumerated, does not confer any right to vote. The right of suffrage is not, in law, one of the privileges and immunities thus secured by the Constitution. It has always been regarded in this country as the result of positive local law. It has not been regarded as one of those fundamental rights lying at the foundation of our society, and without which people cannot exist without being slaves or subjected to a despotism.

Mr. HOWARD then passed to the second section, in regard to the basis of representation. If he could have his own way, he said—if his preference could be carried out—he should be in favor of securing suffrage to the colored race, to some extent at least.

If he could not obtain universal suffrage in the popular sense of that expression, he should be in favor of qualified suffrage for the negro race. But it was not a question here what we will do upon the subject. It was not a question what he (Mr. Howard) or half-a-dozen other Senators might prefer in respect to colored suffrage. It was not entirely a question what measure could be passed by the two Houses. The question was what would the Legislatures of the various States do in the premises—what was likely to meet the approbation of the various State Legislatures? This being the question he favored the proposition in regard to representation as likely to lead to negro suffrage at some future time.

Concerning the third section, relating to the disfranchisement of the late Rebels, Mr. Howard said he was opposed to this clause in the committee, and was opposed to it now. He did not believe if adopted it would do any good. It would not prevent Rebels from voting for members of their own State Legislatures, and these State Legislatures could elect members of the Electoral College, so that the object of preventing Rebels from voting for the President would not be attained. Rather than this, he preferred a clause prohibiting all persons who had participated in the Rebellion from holding Federal or State offices.

Mr. HOWARD then explained the 4th and 5th sections of the proposed amendment.

At the conclusion of Mr. Howard's speech, Mr. WADE offered the following as a substitute for the pending proposition:—

Article —, Section 1. No State shall make or enforce any law which shall abridge the privilege or immunities of citizens of the United States, nor shall any State deprive any person of life, liberty or property, without due process of law, nor deny to any person within its jurisdiction the equal protection of the laws.

Section 2. No class of persons, as to the right of any of whom to suffrage any discrimination shall be made, shall be included in the basis of representation, unless such discrimination be in virtue of impartial qualification, founded on intelligence or property, or because of alienage, or for participation in the Rebellion, or other crimes.

Section 3. The public debt of the United States, including all debts or obligations which have been or may hereafter be included in suppressing or in carrying on war in defense of the Union, or for payment of bounties or pensions incident to such war, and provided by law, shall be inviolate; but debts or obligations which have been or may hereafter be incurred in aid of insurrection, or of war against the United States, and claims for compensation for loss of involuntary or servile labor, shall not be assumed or paid by any State nor by the United States.

Section 4. That Congress shall have power to confirm, by appropriate legislation, the provisions of this article.

Mr. WILSON moved to strike the words "or property," in the second section.

Mr. WADE accepted the amendment, and his amendment, as amended, was ordered to be printed.

Mr. WILSON offered the following as a substitute for the second clause of the House resolution.

"Representatives shall be apportioned among the several States according to their respective numbers, and if in any State the elective franchise is or shall be denied to any of its inhabitants, being male citizens of the United States above the age of twenty one years, for any cause except insurrection or rebellion against the United States, the basis of representation in such State shall be reduced in the proportion which the number of male citizens so excluded shall bear to the whole number of male citizens over the age of twenty-one years."

Ordered to be printed.

Mr. WILSON submitted the following substitute for the third section of the House resolution, which was ordered to be printed—"That any person who resigned or abandoned, or may resign or abandon any place under the United States Government, and has taken or may take part in rebellion against the Government, shall be ineligible to any office under the United States or any State Government."

Mr. CLARK offered the following substitute for the third section of the House resolution, which was ordered to be printed.

No person shall be a Senator or Representative in Congress, or permitted to hold any office under the Government of the United States, who, having previously taken an oath to support the Constitution thereof, shall have voluntarily aided in any insurrection or rebellion against the United States, or given aid or comfort thereto.

Mr. HOWARD suggested the striking out of the word "voluntarily" in the above, which was agreed to.

Mr. CLARK proposed the following as a substitute for the fourth section of the House resolution.—

"Debts incurred in aid of Rebellion or war against the United States are illegal and void, and cannot be enforced in any county, and shall not be paid by the United States or any State, nor shall any compensation be made for the loss or emancipation of any slaves."

The Senate, at four o'clock, went into Executive session, and soon after adjourned.

HOUSE OF REPRESENTATIVES.

Additional Salaries.

Mr. McRUER (Cal.), from the Post Office Committee, reported a joint resolution authorizing the Postmaster General to pay an additional salary to letter carriers in San Francisco, which was read a third time and passed.

Homestead Lands.

On motion of Mr. JULIAN (Ind.) the Senate amendments to the House bill for the disposal of public lands for homesteads, actual settlements in the States of Alabama, Mississippi, Louisiana, Arkansas and Florida, were non-concurred in and a committee of conference asked for.

The Agricultural Report.

Mr. ROSS (Ill.) offered a resolution, which was adopted, directing the Committee on Printing to inquire into the expediency of having printed for distribution an extra number of copies of the Agricultural Report for 1864, equal to the number printed for 1863.

The Dacota Superintendency.

Mr. WINDOM (Minn.) offered a resolution, which was adopted, directing the Secretary of the Interior to inform the House how much money has been appropriated for the erection of school houses and the maintenance of schools in the different Indian Agencies within the Dacota superintendency, together with the present condition of such agency, and the manner in which the business of the superintendency and agency has been conducted.

The District.

Mr. PATTERSON (N. H.) introduced a bill for legalizing marriages in the District of Columbia. Read twice and referred to the Committee for the District of Columbia.

Discharged.

On motion of Mr. KIDWELL (Cal.), the Committee on Agriculture was discharged from the further consideration of the House bill, donating public lands to the American Forest Tree Propagation and Land Company, for conducting experiments respecting forest tree cultivation, and the bill was laid on the table.

Freedmen's Bureau.

The House resumed during the morning hour the consideration of the bill reported yesterday by Mr. Eliot (Mass.), from the Select Committee on Freedmen, to continue in force and to amend the act establishing the Freedmen's Bureau.

The first section was amended on motion of Mr. ELIOT (Mass.), by reducing the term of the continuance of the act to two years instead of three years.

Mr. CHANLER (N. Y.) desired to know wherein the bill differed from the Freedmen's Bureau bill, which the President had vetoed.

Mr. ELIOT undertook to inform him on that point, and explain, *seriatim*, the provisions of the various sections. The first section, he said, simply continued the Bureau for two years, while the bill vetoed by the President was indefinite in its duration. He proposed, in concluding his remarks, to move the previous question.

Desires Discussion.

Mr. LE BLOND said there were gentlemen on his side of the House who desired to discuss the bill, and he therefore hoped it would not be pressed upon its passage now. There were important features in it which he thought ought to be amended. He was opposed entirely to the theory and principle of the bill. The reports of General Steadman and General Fullerton showed that the system, as already inaugurated, was objectionable in every form, and if those reports were true it was the duty of Congress to abolish the system at once, and leave the colored people to make their own living, in the same way as the poor whites of the country. The galleries of the House, crowded day after day with stout, hearty, able-bodied colored men who, to all appearance, draw their rations from the Government, showed that the system was a mischievous one and ought not to be encouraged by Congress.

While Mr. LE BLOND was speaking the morning hour expired, and the bill went over till to-morrow, in the morning hour.

The Tax Bill.

The House then went into Committee of the Whole on the State of the Union. Mr. Dawes (Mass.) in the Chair, and resumed the consideration of the Tax bill, commencing with the paragraph on Bank business.

On motion of Mr. MORRILL (Vt.), the paragraph was amended by adding the following:—"And the returns required to be made by such provident institutions and savings banks after July, 1866, shall be made on the first Monday of January and July of each year, in such form and manner as may be prescribed by the Commissioner of Internal Revenue.

Mr. BLAINE moved to amend by adding to it, "And provided further, that in lieu of all other taxes imposed on National Banks, there shall hereafter be levied, collected and paid, a tax of one-half per cent, per annum on the average amount of their deposits." This gave rise to considerable debate, participated in by Messrs. Blaine, Pike, Lynch, Kelley, Boutwell, Hooper, Hotchkiss, Randall (Pa.), and Morrill.

Mr. RANDALL (Pa.) spoke as to the necessity of revising the system of deposits in the National Banks, as the present system had led to immense losses to the Government.

Mr. MORRILL (Vt.) agreed as to the necessity of such revision, declaring, however, that he was satisfied that, unless some relief was given to the National Banks, they were in peril. He was willing to give some relief, but he wanted that subject to come up in its proper place.

The amendment was rejected, and no other material change was made in the paragraph.

The Income Tax.

The paragraph relating to the income tax provoked a good deal of discussion.

Mr. PIKE having moved an amendment re-enacting the present law, and Mr. SPALDING moving an amendment to impose an additional duty of three per cent. on the excess of incomes over six thousand dollars.

Mr. ROSS offered an amendment making the discriminative tax ten, fifteen, twenty and twenty-five per cent.

Mr. MORRILL opposed the amendment, giving it as his opinion that the tendency of such discrimination would be to repress enterprise and promote absenteeism.

The debate was continued by Messrs. Spalding, Sloan, Payne and Hale, in favor of the amendments, and Messrs. Morrill and Davis against them.

Mr. PIKE advocated letting the whole matter of the income tax go over till next Congress, leaving the law as it now stands.

Mr. SPALDING withdrew his amendment, and the amendment of Mr. Ross was rejected.

The amendment offered by Mr. Pike was adopted. This leaves the law as it at present stands, with a tax of five per cent. on incomes up to five thousand dollars, and a tax of ten per cent on the excess over five thousand dollars, the only difference being that the limit of the first six hundred dollars is extended to one thousand.

The vote on it was 87 yeas to 42 nays.

Mr. ANCONA (Pa.) offered an amendment to make the thousand dollar limitation apply to the present year, which was rejected.

Among the deductions to be made in estimating income, were added, on motion of Mr. WILSON (Iowa), "Losses actually sustained during the year arising from fire, shipwreck, or incurred in trade, and debts ascertained to be worthless, but excluding all estimated depreciation of values.

Messages from the President.

The committee rose, and the Speaker presented a message from the President, in answer to a resolution of April 27th, requesting a collation of the provisions in reference to freedmen, contained in the amended constitutions of the Southern States, and of the laws of those States passed since the suppression of the Rebellion, transmitting a report from the Secretary of State. Referred to the Committee on Reconstruction.

Also, a message from the President transmitting a report from the Secretary of the Treasury in compliance with the House resolution of May 7th, calling for information in reference to clerks employed in the several Executive Departments of the Government. Referred to the Select Committee on the Civil Service.

Mr. KETCHAM (N. Y.) presented the petition of George D. Hull, and fifty-one others, citizens of Poughkeepsie, New York, asking for protection against unjust State laws in reference to insurance.

The House took a recess from half-past four till half-past seven.

EVENING SESSION.

The House re-assembled at 7.30 P. M., and having resolved itself into Committee of the Whole, resumed the consideration of the clauses of the Tax bill regulating the tax on incomes.

Mr. GARFIELD (Ohio) moved to amend the clause regulating the manner of assessment by adding the "Provided further, that the lists of incomes in the offices of the assessor and collector shall be open to inspection by the public, but neither the assessor nor collector shall furnish such lists or any portion thereof for publication, nor permit the same to be copied for publication.

Mr. PRICE (Iowa) opposed the amendment, urging that the publicity of the tax list imposed a very salutary check upon the tendency to make false returns.

Several members proposed to modify the amendment by allowing the list to be copied for publication, but the committee rejected the modification, and the amendment of Mr. Garfield was then agreed to.

Mr. BERGEN (N. Y.) moved to amend by inserting a proviso that no passport shall be issued from the State Department, or by any United States Consul, unless the applicant for such passport shall produce his receipt showing that he has paid his income tax every year since 1862.

Mr. BERGEN said that the object of this amendment was to catch "dodgers." (Laughter.)

Mr. MORRILL said that it would be impracticable to carry out such a regulation, and the amendment was rejected.

The discussion of the bill was continued at some length, and a large number of amendments of no general interest and chiefly of a verbal character merely, were reported and acted upon.

At 9.45 P. M., having reached page 133, the committee rose and the House adjourned.

FROM NEW YORK.

Special Correspondence of the Inquirer.

NEW YORK, May 23.

In Brooklyn, about half-past three o'clock this morning, a fire was discovered in the upper part of the four-story brick building No. 707 Fulton avenue, owned by John Scudder, and occupied by William Schwadenborg as a piano manufactory. The flames spread rapidly, and the entire building and its contents were soon in ruins. Mr. Schwadenberg's loss is estimated at about $15,000, and is insured. The loss on the building is about $4000, which is covered by insurance. The store No. 705, adjoining, was occupied as a lager beer saloon, and was injured to the amount of $500, which is covered by insurance.

At half-past ten o'clock this morning the remains of the late Mr. Peter Walsh, of Company No. 5, were conveyed from his late residence, Seventh street, to the Roman Catholic Church, corner of Second avenue and Second street, where high mass was celebrated by the Rev. Mr. Griffin. There was a large number of persons present. At the conclusion of the service the funeral cortege started for Flatbush Cemetery, the family burial place of the ill-fated deceased.

Two failures are reported in the Gold Room, and rumors are current of failures on Front street.

Coroner Lynch, of Brooklyn, yesterday concluded the investigation into the circumstances attending the finding of the body of Preston King, late Collector of the port of New York. Several witnesses were examined, but no new facts were elicited. The case having been given to the jury, the following verdict was rendered:—

"That the said Preston King came to his death by jumping from the ferry-boat *Chancellor Livingston* into the North River, and drowning, on the 13th of November, 1865, while laboring under a state of temporary insanity."

The Money market is more active and firmer at 6@7 per cent. for call loans. Foreign Exchange is quiet at 100¾@100⅞, gold, for first-class bills. American Gold is irregular, unsettled and decidedly firmer, opening at 131¼, advancing to 133½, and closing at 130¼. Government stocks are heavy and ⅛@¼ lower. Total exports of specie, to-day, $5,007,744. Stocks are lower. New York Central have declined ⅛; Reading and Michigan Southern ⅜; Illinois Central ½; Hudson ⅜, Cleveland and Toledo 1⅜; Canton 4, and Erie 4½ per cent.

N. Y. STOCK SALES—SECOND BOARD. May 23.

$20,500 U S 6s, '81 ... 107¼	500 sh P.F.W.& C. ... 92¼
100 sh Fourth N. B'k ... 103½	100 do ... 92¾
200 sh Quicksilver ... 50	100 do ... b3. 93
800 sh W. Union Tele. 61	100 do ... 92¼
100 sh M. S & N. I. ... 77½	20 sh Erie R R ... 68¾
400 do ... 77⅛	100 do ... 68¾
2300 do ... 77	500 do ... b10. 68⅝
200 do ... 77¼	200 do ... 68¾
100 sh N. Y. C. R. ... 92½	500 do ... 68⅛
300 do ... 92⅛	200 do ... 68
50 do ... 92¼	200 do ... 68⅛
800 sh Chi. & N W Pf. 85½	200 sh Cle & Pitts. b30. 83⅜
800 sh Cle. & Tol ... 103	800 do ... 82⅞
1000 sh Reading R ... 107	

THIRD BOARD.

$2,000 U. S. 6s, '81 .. r .. 107¼	100 sh Spring Mt ... 42
$2,000 U. S. 6's 5-20's c. '62 ... 100⅝	100 sh At. M S Co b30. 125
$30,000 do ... 100⅜	300 sh Boston W. P. ... 43½
$10,500 U. S. 6 s, 5 20 s c. '64 ... 101¼	300 sh Cum. Cl. Pf ... 43¼
$10,000 U. S. 5 s, 10-40 c. 94⅛	400 sh N. Y. Cen R ... 92⅛
$10,000 Treas. N. 7 3 10 First Series 101⅛	500 sh Erie RR ... 67¼
$25,000 Treas. N. 7 3-10 Second Series 101¼	100 do ... s30 67
$500 do ... 101	700 do ... 67
$1,000 Treas. N., 7 3 10 Third Series 101	100 do .. 2d call. 67¼
$100 do small 100¾	400 do ... 67⅛
$2,000 Mo. St. 6s ... 74½	200 sh Hudson Riv ... 110
$8,000 N. Y. St. 7's, B. Loan ... 103¼	300 do ... 110¼
$12,000 do ... 103½	300 do ... b10 110⅛
$80,000 O & M. Ct ... 27	800 sh Reading R ... 107
200 sh Fourth N. B'k 103	2000 sh Mich. S & N. I. 77½
100 sh Quick. Min ... 49	700 do ... 77¼
100 do ... b10. 49	1000 do ... bs. 77⅛
200 do ... 49	200 sh Ill. Cent. R ... 117
100 sh W. Un. Tel. ... 60⅝	500 sh Clev. & Pitts ... 82⅜
200 do ... 60⅝	100 do ... 83
400 sh Canton Co ... 53	300 sh C & N. W. Pf ... 56
	300 sh Cle & Tol ... 103
	270 sh Chi. & R. I. ... 90
	300 sh P. F. W. & C ... 92¼
	500 do ... 93
	100 do ... 93⅛

CLOSING PRICES.—Reported by Blair M. Toland, Exchange Place—Canton, 53@57; New York Central, 92¼@92½; Erie, 67¾@67⅞; Hudson, 110¼@110½; Reading, 107¼@107½; Michigan Southern, 110½@110⅝; Illinois Central, 117⅛@117¼; Cleveland and Toledo, 103@103¼. Market unsettled.

OFFICE OF THE ASSISTANT TREASURER OF THE UNITED STATES, New York, May 23, 1866.

Total receipts	$18,736,497 26
Total payments	16,253,183 63
Total balance	108,677,838 67
For Customs	502,000
Gold Notes	1,550,000

New York Markets, May 23—6 P. M.

ASHES—Are quiet.

COTTON.—The market is decidedly more active, and fully 1c. higher. Sales 4000 bales at 38@39c. for middlings.

FLOUR, &c.—The Flour market opened quiet, afterward became more active, advanced 10@15c., and closed quiet. Sales 14,500 bbls. at $7 10@8 10 for superfine State; $8 10@8 60 for extra State; $8 65@9 45 for choice do; $7 10@8 10 for superfine Western; $8 15@9 30 for common to medium extra Western; $9 15@9 85 for common to good shipping brands extra round hoop Ohio, and $9 70@13 85 for trade brands.

Southern Flour is more active and firmer. Sales 640 bbls. at $10 70@11 60 for common, and $11 65@16 75 for fancy and extra. Canadian Flour is 10@15c. better, with sales 480 bbls. at $8 80@9 75 for common, and $9 80@13 for good to choice extra. Rye Flour is dull. Sales 140 bbls. at $5 00@6 25. Corn Meal is firmer. Sales 300 bbls. at $4 20 for choice Western, and $4 50 for Brandywine.

WHISKY.—The market is dull and unchanged.

GRAIN—The Wheat market is 2@3c better, with, however, nothing of moment doing. Sales 7500 bush. new No. 1 Milwaukee at $2 18. Rye is firm. Sales 1500 bush. Western at 99c. Barley and Barley Malt are dull and nominal. The Corn market is 1c. better, with only a moderate demand. Sales 27,000 bush. at 83@85c. for new mixed Western afloat; 85c. for do to arrive; 86½c. for old mixed Western, afloat, and 82c. for inferior do, in store. Canada Peas are in fair request. Sales 17,500 bush. at $1 12½@1 15. Oats are a shade firmer, at 57@58½c. for new Western; 58@62½ for old do; 60c. for Canada, and 60c. for State.

RICE—Is quiet and firm.

COFFEE—Is held higher, but quiet.

SUGAR—The market is ⅛c. higher. Sales of 750 hhds. Cuba at 10⅝@10¾c, and 182 boxes Havana on private terms.

MOLASSES—Is quiet and firm.

HOPS—Are quiet and firm at 20@65c. for 1865 crop.

PETROLEUM—Is firmer and quiet, at 27@27½c. for Crude and 42½@43c. for refined, in bond.

PROVISIONS—The Pork market is steady, but not very active. Sales 8500 bbls. at $32 25@32 62½ for new Mess, closing at $30 50, regular; $29 50@29 25 for old ditto and $24 25@24 60 for prime. Also, 6900 bbls. new Mess for May, June, July and August, sellers' and buyers' option, at $29 75@30 75. The Beef market is steady. Sales 680 bbls. at previous prices. Beef Hams are firm at $17@48. Cut Meats are unchanged. Sales 870 pkgs. at 12½@13½c. for Shoulders, and 17¼@18½c. for Hams. Bacon is quiet and firm.

Lard is firmer. Sales 850 bbls. at 19@22c., and small sales choice at 22½c; also 500 bbls. for June, buyers' option, at 22½c. Butter is quiet at 30@42c. for Ohio, and 35@45c. for State. Cheese is dull at 10@22c.

FREIGHTS—To London, 100 tons mahogany on private terms, and to Bremen, 100 cases tobacco at 10s.

Ship News.

FORTRESS MONROE, May 21.—Arrived in the capes yesterday, barque J. L. Thurman, forty six days, and Aristides thirty-one days from Bremen, with passengers, &c., for Baltimore.

CLOTHING.

EDWARD P. KELLY,

TAILOR,

No. 612 Chesnut Street.

COMPLETE ASSORTMENT OF GOODS.
CLOTHES UNSURPASSED
IN QUALITY AND STYLE

PRICES MODERATE.

MEDICAL.

HIESKELL'S MAGIC OIL
CURES TETTER,
ERYSIPELAS, ITCH, SCALD HEAD, and all SKIN DISEASES.

Warranted to cure or money refunded.

For sale by all Druggists. Principal Depot,

No. 53 S. THIRD Street,

ABOVE CHESNUT.

PRICE, TWENTY-FIVE CENTS PER BOTTLE.

FURNITURE.

COURTNEY & WILLITS
Nos. 14 and 16 S. SEVENTH Street,
Philadelphia,
Manufacturers of
BEAUTIFUL COTTAGE FURNITURE.
And the
ONLY DURABLE
In the city.
Also,
DINING ROOM
FURNITURE
And
BEDDING,
Constantly on hand.

AMUSEMENTS.

NEW CHESNUT STREET THEATRE
CHESNUT Street, above Twelfth.
L. GROVER & WM. E. SINN, Lessees and Managers.
Doors open at 7¼. Curtain rises at 8.
LAST WEEK
Of the Popular Young American Tragedian,
MR. EDWIN ADAMS,
MR. EDWIN ADAMS,
MR. EDWIN ADAMS,
MR. EDWIN ADAMS,
MR. EDWIN ADAMS,
Who will appear THIS EVENING,
FOR THE ONLY TIME,
FOR THE ONLY TIME,
In Bulwer's Beautiful Play, in five acts, entitled
THE LADY OF LYONS,
THE LADY OF LYONS,
THE LADY OF LYONS,
THE LADY OF LYONS,
THE LADY OF LYONS,
THE LADY OF LYONS.
CLAUDE MELNOTTE ...... Mr. EDWIN ADAMS
To conclude with the favorite Farce,
A QUIET FAMILY.
SATURDAY AFTERNOON, May 26th,
SATURDAY AFTERNOON, May 26th,
LAST EDWIN ADAMS MATINEE.
LAST EDWIN ADAMS MATINEE.
Admission 25c., 50c. and $1.

NEW AMERICAN THEATRE, WALNUT Street, above Eighth.
NEW MANAGEMENT.
WILL OPEN
FOR THE
SUMMER SEASON
ON SATURDAY EVENING, June 2d, 1866.
MR. H. A. EARNSHAW,
Sole Lessee and Manager, respectfully informs the citizens of Philadelphia and the public generally, that this establishment will be conducted as a
FIRST-CLASS THEATRE
AND FAMILY RESORT.
Strict decorum and every attention will be arranged for the comfort and convenience of the ladies and gentlemen who honor the Theatre with their patronage. The improvements will be constructed at an expense of
FIVE THOUSAND DOLLARS.

MRS. JOHN DREW'S NEW ARCH STREET Theatre. Begins at a quarter to 8 o'clock.
LAST NIGHT BUT TWO
Of the Brilliant Engagement of
MISS LUCY RUSHTON.
THIS (THURSDAY) EVENING, May 24th, 1866,
THE LADY OF LYONS.
PAULINE ...... MISS LUCY RUSHTON
Mad. Deschappelles ...... Mrs. Thayer
Claude Melnotte ...... McKee Rankin
Colonel Damas ...... Mr. F. Mackay
To conclude with THE LAUGHING HYENA.
Friday—ONLY BENEFIT of LUCY RUSHTON.
FIRST NIGHT OF THE BLACK DOMINO
AND GEN. BOMBASTES FURIOSO.
Monday—Mrs. JOHN DREW—THE NEEDFUL.

WALNUT STREET THEATRE, N. E. cor. NINTH and WALNUT Streets.
THIS (THURSDAY) EVENING, May 24th, 1866
TWENTY-EIGHTH NIGHT OF THE BRILLIANT ENGAGEMENT OF MR. EDWIN BOOTH,
Who will appear on this occasion as
IAGO,
In Shakspeare's Tragedy, in five acts, of
OTHELLO, THE MOOR OF VENICE.
Othello ...... Mr. Charles Barron
Cassio ...... Mr. J. H. Taylor
Friday—Benefit of EDWIN BOOTH,
Who will appear for the third time as
CARDINAL RICHELIEU.
Saturday—EDWIN BOOTH as RICHARD III.

A STRANGE FREAK OF NATURE
THE CAROLINA TWINS,
MILLIE AND CHRISTINA, AGED 14 YEARS
Two distinct persons as one. Two distinct voices.
At ASSEMBLY BUILDINGS—LARGE HALL.
All pronounce them the Wonders of the World.
Master J. W. WINNICK, the Youthful Pianist, accompanies them at each levee and concert.
DAY LEVEES from 10 A. M. to 5 P. M.
Evening from 8 to 10. Admission 25 cents.

ASSEMBLY BUILDINGS
SIGNOR BLITZ
Continues with unabated success to give his mysterious and mirthful performances EVERY EVENING at 8, and WEDNESDAY and SATURDAY AFTERNOONS at 3 o'clock, introducing the SPHYNX and other wonders, Ventriloquism and the Educated Canary Birds.
Admission, 25c., Children 15c., Reserved seats 50c.