

Case No. 15,991. UNITED STATES V. PARK ET AL.  
[2 Chi. Leg. News, 385.]

District Court, N. D. Illinois.

Aug. 27, 1870.

INTERNAL REVENUE—CAPACITY OF DISTILLERY—PRO RATA TAX.

Under the act of July 4, 1868, if the government fails or refuses to assign to a distillery the necessary number of store-keepers, and directs that the distillery be run only a certain number of hours, it reduces pro tanto the productive capacity of the distillery, and can only collect a pro rata tax.

Before BLODGETT, District Judge.

[Nowhere more fully reported; opinion not now accessible.]