his services while on the Board, at a rate not exceeding \$5 per day for each day's actual attendance, and where a substitute for the Police or District Justice is appointed, as provided in Section 14, the said substitute shall be paid by the said Magistrate or Justice, at the same rate as the paid appointee of the Minister of Finance.

SECTION 18. In any proceedings in any Court of this Kingdom, in relation to the collection of taxes, the tax list shall be prima facie evidence of the correctness of any assessment or enumeration contained therein, and the assessors and tax collectors shall be competent witnesses.

SECTION 19. No suit of replevin shall lie in the name of the party owing the tax to recover property seized for taxes by the tax collector.

Section 20. On application for an order of sale by any tax collector to any District Judge or Police Magistrate, as provided in Section 503 of the Civil Code, the duty of the District Judge or Police Magistrate before granting such order, shall be to satisfy himself that the tax claimed is according to the tax list—that it has not been paid, and that the goods seized belong to the party on whom the levy has been made, which latter shall be presumed unless the contrary is shown.

SECTION 21. This Act shall take effect and become the law from and after the date of its publication.

Approved this 30th day of June, A. D. 1860.

KAMEHAMEHA.

KAAHUMANU.

AN ACT

TOR THE PROTECTION OF PLACES OF SEPULTURE.

BE IT ENACTED, By the King, the Nobles and Representatives of the Hawaiian Islands, in Legislative Council assembled:

SECTION 1. If any person, not having any legal right to do so, shall willfully dig up, disinter, remove or convey away any human body from any burial place, or shall knowingly aid in such disinterment, removal or conveying away, every such offender and every person

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accessory thereto, either before or after the fact, shall be punished by imprisonment at hard labor for not more than two years, or by a fine not exceeding one thousand dollars.

Section 2. This Law shall take effect from and after the date of its passage.

Approved this 24th day of August, A. D. 1860.

KAMEHAMEHA.

KAAHUMANU.

AN ACT

TO AMEND ARTICLE 2, CHAPTER 7, OF THE CIVIL CODE.

BE IT ENACTED, By the King, the Nobles and Representatives of the Hawaiian Islands, in Legislative Council assembled:

Section 1. The Minister of the Interior may at any time grant licenses for the term of one year, to not more than two persons resident in Honolulu, and one at Lahaina, to import and sell opium to Chinamen for the term of one year, in the districts of Honolulu and Lahaina, upon receiving the sum of not less than two thousand dollars for each license so granted: Provided that the said licenses shall be exposed at public auction at the upset price of two thousand dollars, and sold to the highest bidder.

Section 2. Before receiving such license, the licensee shall give to the Minister of the Interior a bond in the penal sum of one thousand dollars, with sufficient surety or surities to be approved by said Minister, conditioned that he will not sell or furnish opium, or any preparation thereof, to any person except to Chinamen.

SECTION 3. Upon the violation of any conditions of the license granted under this Act, the licensee shall forfeit his license and become liable on his bond for the amount of the penalty.

Section 4. Any person, except licensed physicians, who shall import, sell or furnish any opium, or any preparation thereof, without a license as above provided, shall be fined not less than one hundred dollars, nor more than five hundred dollars, or to be imprisoned at hard labor for a term not exceeding six months, in the discretion of the Court.