

# THE LEGIONARY

JULY 2014

A Publication of the Sons of Confederate Veterans

Lt. Gen. Wade Hampton Camp No. 273

Columbia, South Carolina ♦ [www.wadehamptoncamp.org](http://www.wadehamptoncamp.org)

Charles Bray, Acting Editor

## A FRATERNAL ORGANIZATION OF SOUTHERN MEN

The first two articles in this month's Legionary deal with two events that occurred in the month of July. The first event was the Battle of Crater on July 30, 1864. The second deals with the Revenue Act July 1, 1862 which created the office of the Commissioner of Internal Revenue this office was predecessor for today's Internal Revenue Service (IRS). I hope you find these articles interesting and informative.



### CARNAGE AT "THE CRATER," NEAR PETERSBURG

30TH JULY, 1864

Lieutenant Col. William F. Stewart, of the Sixty-first Virginia, Mahone's old brigade, gives a thrilling account of the battle of "The Crater," from which the following extracts are made. He was asleep under his little fly tent, when "a deep, rumbling sound, that seemed to rend the very earth in twain," startled him from his slumbers:



Brig. Gen. David A. Weisiger

"The whole camp had been aroused, and all were wondering from whence came this mysterious explosion. It was the morning of Saturday, the 30th day of July, 1864. The long talked of mine had been sprung, a battery blown up, and the enemy were already in possession of eight hundred yards of our entrenchments. "Two hundred cannon roared in one accord, as if every lanyard had been pulled by the same hand. The gray fog was mounting over the fields, and darkness covered the face of the earth, but the first bright streak of dawn was gently lifting the curtain of night. "The sun rose brilliantly, and the great artillery duel still raged in all its grandeur and fury. "Soon after, Capt. Tom Bernard, Brig. Gen. Mahone's courier, came sweeping up the lines on his white charger to the headquarters of Brig. Gen. David A. Weisiger. Then the drums commenced rolling off the signals, which were followed by 'fall in' and hurried roll calls. We were required to drive back the Federals, who had gotten almost within the very gates of the city of Petersburg. It was startling news, but our soldiers faltered not, and moved off at quick step. "Wright's Georgia Brigade and our Virginia Brigade, the latter numbering scarcely eight hundred muskets, constituted the force detailed to dislodge the enemy, who held the broken lines with more than fifteen thousand men, and these were closely supported by as many more. I remember that our regiment, the Sixty-first, did not exceed two hundred men, including officers and privates, which I am quite sure was the strongest in the two brigades. I suppose we had marched the half of a mile when ordered to halt and strip off all baggage, except ammunition and muskets. We then tilted to the left a short distance to gain the banks of a small stream, in order to be protected from the shells of the Federal batteries by placing a range of hills between. The enemy were making dispositions to attempt their capture, for they were the very keys to the invested city. When nearly opposite the portion of our works held by the Federal troops, we met several soldiers who were in the works at the time of the explosion. Our men began ridiculing them for going to the rear, when one of them remarked: "All you boys, you have hot work ahead, they are Negroes, and show no quarter." This was the first intimation that we had to fight Negro troops, and it seemed to infuse the little band with impetuous daring, as they pressed onward to the fray. Our comrades had been slaughtered in a most inhuman and brutal manner, and slaves were trampling over their mangled and bleeding corpses. Revenge must have fired every heart and strung every arm with nerves of steel for the herculean task of blood. We filed up a ditch, which had been dug for safe ingress and egress to and from the earthworks.



Federals exploded a mine beneath Pegram's Salient, blowing a gap in the Confederate defenses of Petersburg. The depression above is where the mine exploded.

The 'Crater,' or excavation, caused by the explosion, was about twenty-five feet deep, one hundred and fifty feet long, and fifty feet wide. About seventy-five feet in rear of the supporting earthworks there was a wide ditch, with the bank thrown up on the side next to the fortifications. This was constructed to protect parties carrying ammunition and rations to the troops. Between this irregular and ungraded embankment and the main line the troops had constructed numerous caves, in which they slept at night to be protected from the mortar shells. The embankment from the bottom of the ditch was about ten feet high and commanded the outer or main line. The space from the outside of the fortifications to the inner edge of the ditch was more than one hundred feet wide.

The "Crater" and the space on both sides for some distance, were literally crammed with the enemy's troops. They were five lines deep, and must have numbered between fifteen and twenty-five thousand men. Their historians admit that their charge was made by the whole of the Ninth Corps, commanded by Gen. A. E. Burnside, and that the Fifth and a part of the Second Corps were massed in supporting distance.



Brig. Gen. Mahone

Mahone's old brigade, after being deployed, covered their front from the center of the 'crater' to the right. Our little band were desperate, and reckoned not the hosts that confronted them. I recollect counting seven standards in front of our regiment alone. Our column was deployed in the valley before mentioned, in full view of these hostile thousands. As the soldiers filed into line, Brig. Gen. Mahone walked from right to left, commanding the men to reserve their fire until they reached the brink of the ditch, and after delivering one volley to use the bayonet. Our line was hardly adjusted, and the Georgians had not commenced to deploy, when the division of Negroes, the advance line of the enemy, made an attempt to rise from the ditch and charge. Just at that instant Brig. Gen. Mahone ordered a counter charge. The men rushed forward, officers in front, with uncovered heads and waving hats, and grandly and beautifully swept onward over the intervening space with muskets at trail. The enemy sent in the ranks a storm of bullets, and here and there a gallant fellow would fall: but the files would close, still pressing onward, unwavering, into the jaws of death!

"The orders of Brig. Gen. Mahone were obeyed to the very letter, the brink of the ditch was gained before a musket was discharged, the cry of No quarter!" greeted us, the one volley responded, and the bayonet applied with such irresistible vigor as insured success in the shortest space of time. Men fell dead in heaps, and human gore ran in streams that made the very earth mire beneath the tread of the victorious soldiers.

The rear ditch being ours, the men mounted the rugged embankment and hurled their foes from the front line up to the very mouth of the 'Crater.' In the meantime the Georgia Brigade had charged, but were repulsed; and soon after it was re-formed in column of regiments and again charged, but was met by such a withering fire that it again recoiled with a heavy slaughter.

"Our bloody work was all done so quickly that I have scarcely an idea of the time it required to accomplish it; some say it was twenty minutes. It was over, I am sure, about noon; and then, for the first time, we realized the oppression of the scorching rays of that July sun, and many almost sank from exhaustion. The brigade captured fifteen battle-flags, and our own regiment owned five of the seven that I had counted in its front.

"The wonderful triumph had been won at the price of the blood of the bravest, and best, and truest. Old Company 'F' of Norfolk, had carried in twelve men, all of whom were killed or wounded. The Sixth Regiment, to which it was attached, carried in ninety-eight men, and mustered ten for duty at this time. The Sharpshooters carried in eighty men, and sixteen remained for duty. Nearly half of our own regiment had fallen, and the Twelfth, Forty-first, and Sixteenth Regiments had suffered in like proportion. Up to this time only an inconsiderable number of prisoners had been captured.

During the charge, Capt. John W. Wallace, of Company 'C' Sixty-first Virginia Regiment, was stricken down with a broken thigh. He lay upon his back, refusing to allow his men to take him from the field till the battle was over, waving his hat and urging his men to 'Go on; go forward.'

"When Maj. W. II. Etheredge, of the Forty-first Regiment, jumped in the ditch, a brave Federal in the front line fired through the traverse and killed a soldier at his side. He immediately dropped his empty musket and snatched another from a cowering comrade to kill Maj. Etheredge. At this juncture the Major, with remarkable self-possession, caught up two Federals, who were crouching in the ditch, and held their heads together between himself and his determined opponent, swinging them to and fro to cover the sight of the musket, the Federal doing his best to uncover it so as to unharm his friends by his bullet. Peter Gibbs, of the Forty-first Virginia Regiment, rushed to the assistance of the Major, and killed his foe. Gibbs was a gallant soldier, and fought with great desperation. It was said at the time that he slew fourteen men that day.

"The Alabamians made a grand charge under a terrible fire, reaching the crest of the 'Crater' without faltering, and here a short struggle ensued. They tumbled muskets, clubs, clods of earth, and cannon balls into the excavation on the heads of the enemy with telling effect. This novel warfare lasted only a few minutes, when **Brig. Gen. William F. Bartlett** ordered up the white flag, and about five hundred prisoners marched to our rear. The Negroes among them were very much alarmed, and vociferously implored for their lives. One old cornfield chap exclaimed: 'My God, massa, I never pointed a gun at a white man in all my life: dem nasty, stinking Yankees forced us here, and we didn't want to come fus!'

"The appearance of this" rough, irregular hole beggars description. It was estimated that it contained six hundred bodies. The importance of reconstructing this broken line of earthworks at once prevented the removal of these bodies; therefore, they were buried as they had fallen, in one indiscriminate neap. Spades were brought in, and the earth thrown from the sides of the 'Crater' until they were covered a sufficient depth. By three o'clock in the afternoon all was over, and we were enjoying a welcome truce." Here follows an account of the odor on that hot afternoon that is omitted from this account. "There were thousands of captured arms around us, and during the night some of our men would shoot



Brig. Gen. Bartlett

ramrods at the enemy just for the fun of hearing them whiz. One that was sent over drew from a Federal the exclamation: 'Great God! Johnnie, you are throwing turkey spits and stringing us together over here. Stop it!'

"A correspondent of one of the New York dailies, writing a description of this battle from accounts obtained from wounded officers who had arrived at Washington, uses the following language: 'Often have the Confederates won encomiums for valor, but never before did they fight with such uncontrollable desperation. It appeared as if our troops were at their mercy, standing helpless or running in terror, and shot down like dogs. No such scene has been witnessed in any battle of the war. The charge of the enemy against the Negro troops was terrific. With fearful yells they rushed down against them. The Negroes at once ran back, breaking through the line of white troops in the rear. Again and again their officers tried to rally them. Words and blows were useless. Many were victims of an uncontrollable terror, and human agency could not stop them.'

"Next morning was a bright and beautiful Sabbath, and nothing of moment occurred. At least **three thousand** of the Federal dead were still on the field, putrefying under the scorching rays of the sun. I remember a Negro between the lines, who had both legs blown off, crawled to the outside of our works, stuck three muskets in the ground, and threw a small piece of tent cloth over them to shelter his head from the hot sunshine. Some of our men managed to shove a cup of water to him, which he drank, and immediately commenced frothing at the mouth, and died in a very short time afterwards. He had lived in this condition for nearly twenty-four hours.

"On Monday morning a truce was granted, and the Federals sent out details to bury their dead between the lines. They dug a long ditch, and placed the bodies crosswise, several layers up, and refilled the ditch, and thus ended the tragic scenes of three days in and around the 'Crater.'



## Revenue Act of July 1, 1862

THE CAMEL GETS HIS NOSE UNDER THE

We are all familiar with the phrase do not let the camel get his nose in the tent, what is described below is what happens when a government gets its pinky in our wallets. Little did our ancestors understand the ultimate cost to everyone, north and south, of President Lincoln's **"temporary"** tax policy established to pay for the War of Northern Aggression.

The **Revenue Act of 1862** (July 1, 1862, Ch. 119, 12 Stat. 432), was a bill passed by the United States Congress as an attempt to help fund the American Civil War. The act was signed into law by President Abraham Lincoln on July 1, 1862. The act established the office of the Commissioner of Internal Revenue, a department in charge of the collection of taxes, as well as levied excise taxes on the majority of items consumed and traded in the United States. The act also introduced the United States' first progressive tax with the intent of raising millions of dollars for the Union.

The American War Between the States (WBTS) commenced in 1861 with the secession of many southern states (the group known as the Confederate States of America) from the United States (also known as the Union). In the early stages of the war, the Union believed that the conflict would be a relatively quick and easy victory. The federal government was in need of funding because of economic issues in the years leading up to the war, and as result, Congress' first attempt to fund the war came with the Act of July 17, 1861. This act authorized the Secretary of the Treasury Salmon P. Chase to raise money by issuing \$50,000,000 in Treasury Notes. However, due to the deteriorating economic conditions of the years leading up to war, the production of these notes ceased, and they were officially declared unredeemable.

As economic conditions worsened in the North, Chase needed to raise more revenue. He was initially opposed to the notion of internal taxes, and believed that the better way to raise revenue was through the selling of war bonds. Citing the success of war bonds in raising revenue during the War of 1812, Chase consulted Philadelphia banker Jay Cooke to administer the sale of war bonds to citizens in the Union. Cooke was able to employ a sophisticated propaganda campaign to market bonds to the middle classes as well as to the upper classes, and was able to persuade almost one million northerners to invest, resulting in bond sales of over \$3 billion. However, the majority of these sales occurred during the later stages of the war, and the Union still needed an immediate method of raising funds.

Congress passed the **Revenue Act of 1861** as an initial attempt to raise much-needed funds for the war. This act levied the **first ever income tax** on American citizens. The income tax placed a 3% tax on all individuals whose annual incomes were above \$800 per year. This would have resulted in the exemption of many citizens due to lower average income. However, by 1862, the United States government realized that the war would not end quickly, and that revenue gained by this income tax would not be sufficient. As a result, the Revenue Act of 1862 was passed in July of 1862, before any income tax was collected under the first system.

The Revenue Act of 1862 contained three important provisions, all directed towards the final goal of increased revenue. The three provisions were:

The **Revenue Act of 1862** contained three important provisions, all directed towards the final goal of increased revenue. The three provisions were:





1. the creation of the office of the Commissioner of Internal Revenue, a department whose duty was to ensure the collection of taxes,
2. the levying of excise taxes on many every day goods and services, and
3. an adjustment to the income tax that was created under the Revenue Act of 1861.

The Revenue Act of 1862, section 92, states that "duties on incomes herein imposed shall be due and payable" in 1863 and each year thereafter until and including 1866 "and no longer."

The first section of the act established "an office... in the Treasury Department to be called the Office of the Commissioner of Internal Revenue." This commissioner, selected by the President of the United States, was in charge of preparing and distributing all the instructions, regulations, directions, forms, and licenses "pertaining to the assessment and collection of the duties, stamp duties, licenses, and taxes, which may be necessary to carry this act into effect." This office was the predecessor for today's Internal Revenue Service (IRS).

The Revenue Act of 1862 placed taxes on the majority of items available for retail and consumption. Among the items taxed were many luxury and sin items including, but not limited to, liquor, tobacco, playing cards, gunpowder, feathers, telegrams, iron, leather, pianos, yachts, carriages, billiard tables, and jewelry. More importantly, the federal government placed taxes on many services and public goods as well. Other taxed items included patented medicines, newspaper advertisements, stamp taxes, inheritance taxes, taxes on licenses for all services and professions (with the exception of clergy), and value added taxes on manufactured goods and processed meats. One particular new tax required that corporations, banks, trust companies, savings institutions, and insurance companies report their finances, including receipts and interest earned, so that these could be taxed as well. The majority of these taxes and tariffs were consumer-oriented, and affected lower-income Americans more severely than the higher-income Americans. In order to reinforce the fairness of the system, Congress implemented a supplementary system of taxation via a new income tax.

The new tax proposed by congress in the Revenue Act of 1862 was the "*first progressive income tax*" placed on United States residents. This tax reflected the taxpayers' "ability to pay" by separating citizens into multiple categories and taxing accordingly:

For U.S. residents whose annual incomes were less than \$600, no tax was collected.

1. For U.S. residents whose annual incomes were greater than \$600 and less than \$10,000, a percentage of 3% of total income was demanded in tax.
2. For U.S. residents whose annual incomes were greater than \$10,000, a percentage of 5% of total income was demanded in tax. The 5% tax rate also applied to the entire U.S.-source income over \$600 of U.S. citizens who resided abroad, regardless of their income, unless they worked for the United States government.

The act also stated that in order to assure timely collection, income tax was "withheld at the source."

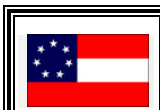
In the long term, the Revenue Act of 1862 was only partially successful. The Office of the Commissioner of Internal Revenue became the IRS, which is still a functional department of the Treasury. The excise taxes continued to be enforced, though the majority of the revenue was eventually generated through the taxes on liquor and tobacco. The progressive nature of the income tax remains to this day, but the rates established in 1862 did not produce enough revenue to support war expenditures and were increased with the Revenue Act of 1864.



## COMMANDERS CORNER

**TERRY HUGHEY**

As the heat of July is now with us we must remember Gettysburg and heat of a different kind that our Confederate heroes suffered and endured in that July. We must prevail where Pickett did not to ensure history, our southern legacy, and our Confederate soldiers good name lives on. Your presence at our July Camp meeting ensures our great land of Dixie is never defeated. Our speaker this month is Wayne Jones, whom our Camp has had no better friend in his portrayal of Jeb Stuart at our Battle for Columbia, and Education Day over these past 10 years. Compatriots join in as we show our gratitude to Wayne Jones, commemorate our heritage, sing *Dixie*, and welcome our new Camp inductees. Deo Vindice.



### ***RECRUIT A NEW MEMBER.***

Contact Scott James / (803) 781-1836 / E-Mail: [wscottjames@bellsouth.net](mailto:wscottjames@bellsouth.net)



### **The CHARGE**

To you, SONS OF CONFEDERATE VETERANS, we submit the VINDICATION of the cause for which we fought; to your strength will be given the DEFENSE of the Confederate soldier's good name, the GUARDIANSHIP of his history, the EMULATION of his virtues, the PERPETUATION of those principles he loved and which made him glorious and which you also cherish. ***Remember, It Is Your Duty To See That The TRUE HISTORY Of The South Is PRESENTED To FUTURE GENERATIONS.***

**Lt. Gen. Stephen Dill Lee, Commander General United Confederate Veterans, New Orleans, Louisiana, 1906**



**Desiderata**

Goplacidly amid the noise and haste, and remember what peace there may in silence.

As far as possible without surrender be on good terms with all persons. Speak your truth quietly and clearly; and listen to others, even the dull and ignorant; they too have their story. Avoid loud and aggressive persons; they are vexations to the spirit. If you compare yourself with others, you may become vain and bitter; for always there will be greater and lesser persons than yourself.

Enjoy your achievements as well as your plans. Keep interested in your career, however humble; it is a real possession in the changing fortunes of time. Exercise caution in your business affairs; for the world is full of trickery. But let this not blind you to what virtue there is; many persons strive for high ideals; and everywhere life is full of heroism.

Be yourself. Especially, do not feign affection. Neither be critical about love; for in the face all aridity and disenchantment it is as perennial as the grass.

Take kindly the counsel of the years, gracefully surrendering the things of youth. Nurture strength of spirit to shield you in sudden misfortune. But do not distress yourself with imaginings.

Many fears are born of fatigue and loneliness. Beyond a wholesome discipline, be gentle with yourself. You are a child of the universe, no less than the trees and the stars; you have a right to be here. And whether or not it is clear to you, no doubt the universe is unfolding as it should.

Therefore be at peace with God, whatever you conceive Him to be, and whatever your labor and aspirations, in the noisy confusion of life keep peace with your soul. With all its sham, drudgery and broken dreams it is still a beautiful world. Be careful. Strive to be happy.

**Chaplains Prayer List**

Please remember our camp compatriots and their family members who are having health problems or have lost a loved one in your prayers.

Bill and Anita Calliham

Bill Chisholm

Jesse Folk

Mark Lynn

Rusty James nephew of Scott James

Bill Smyth's wife Ann who recovering from a lengthy illness

Robert Spigner

**Adjutant's Desk**

CHARLIE BRAY

The summer months including early fall is one of the busiest times of the year for the Wade Hampton Camp. July 20<sup>th</sup> will mark the end of the SCV National Reunion in Charleston, S.C. which precedes the July 31<sup>st</sup> end of the SCV's fiscal year. I will begin sending out new membership cards following the National Reunion so that these cards will have the name and signatures of the new National Commander and Adjutant.

I have received word from three of our camp members that they have not received their MRS dues statement. **If you have not received your statement "PLEASE" contact me and I will either mail or e-mail you the form.**

**Division** dues are due by **August 1**, dues received after this date will be considered late and require a **\$5.00 reinstatement fee**. If you have any questions regarding dues I may be reached as shown below.

**Lt. Gen. Wade Hampton Camp 273**  
**507 Sail Point Way**  
**Columbia, SC 29212-8711**

**Home TN: 803-749-1042**

**Cell TN: 803-414-6808**

**E-Mail: cdbiii@bellsouth.net**

I am pleased to announce that once again we will not be raising our dues.

**RENEW EARLY AND RECRUTE A NEW MEMBER.**

**What is the makeup of your dues?****New Members: \$65.00**

- National \$40.00 (includes a \$5.00 recording fee and \$5.00 SCV pin)
- Division \$10.00
- Camp \$15.00

**Renewing Members: \$55.00**

- National \$30.00
- **\$35.00 after November 1, 2014**
- Division \$10.00
- **\$15.00 after August 1, 2014**
- Camp \$15.00

**Reinstating Members: \$65.00**

- National \$35.00 (includes a \$5.00 reinstate fee)
- Division \$15.00 (includes a \$5.00

Compatriots, with everything going on at this time it is important that we maintain and grow our membership. The SCV must be seen as a National, "United" organization to effectively counter what revisionist are doing to our history.

## *Important Dates in Lincoln's War to Prevent Southern Independence*

July 13, 1861	Robert S. Garrett becomes the first general killed in the WBTS when his Confederate forces are defeated by Union troops at Corrick's Ford in western Virginia..
July 25, 1861	General John C. Fremont, arrives in St. Louis to take command of Union forces in Missouri, beginning what will become a stormy and controversial early chapter of the war in the West.
July 22, 1862	Officials from the Union and Confederate armies agree on an exchange cartel for prisoners of war. Under the system agreed upon, most prisoners will be returned with relative speed to their own side. The system stays in effect until late spring 1863, when fundamental disagreements between the two sides will cause it to break down.
July 23, 1862	In the first phase of a planned invasion of Kentucky, Confederate General Braxton Bragg begins the largest Confederate railroad movement of the war. He send 30,000 men, via a roundabout rail route of 776 miles, from Mississippi to Chattanooga, Tennessee.
July 2-26, 1863	John Hunt Morgan's Ohio raid was the longest raid of the war, more than 700 miles during 25 days of almost constant combat.
July 11, 1863	Draft officers begin drawing names in a volatile New York City, where sentiment against "this war waged by Yankee Protestants for black freedom," already high among Irish workers, was exacerbated during a June longshoremen's walkout when black stevedores replaced striking Irishmen.
July 13-17, 1864	New York erupts into four of the bloodiest days of mob violence in the city's history.
July 14, 1864	Under orders from General Sherman to "follow Nathan Bedford Forrest to the death, if it cost 10,000 lives and breaks the treasury," 14,000 troops fight Forrest's 7,000 cavalry at Tupelo, MS, inflicting many casualties and wounding Forrest.

**March Camp Meeting**  
**THURSDAY, JULY 24**  
**6 O'CLOCK P.M.**



**SEAWELL'S**  
**RESTAURANT**  
**1125 Rosewood Drive**  
**Columbia, SC**

**SPEAKER**

Mr. Wayne Jones

*"General J. E. B. Stewart".*

WWW.WADEHAMPTONCAMP.ORG



Columbia, SC 29212  
507 Sail Point Way

C/O Adjutant Charles D. Bray III  
A Non-Profit Organization  
SONS OF CONFEDERATE VETERANS  
Lt. Gen. Wade Hampton III Camp No. 273  
The Official Publication of

**THE LEGIONARY**

