

and upon approval thereof the same shall be noted upon the township-plats in said office; and thereafter all lands over which the line of said road shall pass shall be sold, located, or disposed of by the United States, subject to such right of way so located, as aforesaid: *Provided*, That the line of said road shall be completed within ten years thereafter: *Provided further*, That this act shall not take effect on any lands to which any bona fide preëmption or homestead claim has attached before the definite location of the line of road, and the notice of the same has been given to the land-office in the district where the same is located.

SEC. 3. That the rights herein granted shall not preclude the construction of other railroads or telegraph-lines through any canyon, defile, or pass on the route of said road, or the crossing of the same at grade by other railroads.

SEC. 4. That said company shall locate its road within three years from the passage of this act, and complete the said railroad within ten years from the same date, failing in which, this act shall be null and void.

SEC. 5. That Congress hereby reserves the right to alter, amend, or repeal this act at any time that the public interest may require it.

Approved, February 5, 1875.

Lands to be sold subject to located right of way.

Time for completing road.

Prior homestead and pre-emption rights protected.

Rights reserved to other companies

Location and construction, when to be completed.

Right of amendment or repeal.

CHAP. 36.—~~An~~ Act to amend existing customs and internal-revenue laws, and for other purposes.

Feb. 8, 1875.

Post 340.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the date of the passage of this act, in lieu of the duties heretofore imposed on the importation of the goods, wares, and merchandise hereinafter specified, the following rates of duty shall be exacted, namely: On spun silk, for filling, in skeins or cops, thirty-five per centum ad valorem; on silk in the gum, not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem; on floss-silks, thirty-five per centum ad valorem; on sewing-silk, in the gum or purified, forty per centum ad valorem; on lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem; on all goods, wares, and merchandise not otherwise herein provided for, made of silk, or of which silk is the component material of chief value, irrespective of the classification thereof for duty by or under previous laws, or of their commercial designation, sixty per centum ad valorem: *Provided*, That this act shall not apply to goods, wares, or merchandise which have, as a component material thereof, twenty-five per centum or over in value of cotton, flax, wool, or worsted.

Customs duties imposed.

Spun silk, silk in gum, floss-silk, sewing silk.

Cloth fit for buttons exclusively.

Goods, of which silk is component material of chief value, &c.

Goods, of which twenty-five per centum of component material in cotton, flax, wool, or worsted.

SEC. 2. That from and after the passage of this act, in lieu of the duties now imposed by law on the merchandise hereinafter enumerated, imported from foreign countries, there shall be levied, collected and paid the following duties, that is to say:

On all still wines imported in casks, forty cents per gallon.

On all still wines imported in bottles, one dollar and sixty cents per case of one dozen bottles, containing each not more than one quart and more than one pint, or twenty-four bottles, containing each not more than one pint; and any excess beyond those quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided also*, That there shall be an allowance of five per centum, and no more, on all effervescing wines, liquors, cordials, and distilled spirits, in bottles, to be deducted from the invoice quantity in lieu of breakage.

Still wines.

Imported wines containing more than twenty-four per centum of alcohol.

Deduction for breakage.

Wines in public store when this act takes effect.

SEC. 3. That all imported wines of the character provided for in the preceding section which may remain in public store or bonded warehouse on the day this act shall take effect shall be subject to no other duty upon the withdrawal thereof for consumption than if the same were imported after that day: *Provided*, That any such wines remaining on shipboard within the limits of any port of entry in the United States on the day aforesaid, duties unpaid, shall, for the purposes of this section, be considered as constructively in public store or bonded warehouse.

SEC. 4. That on and after the date of the passage of this act, in lieu of the duties imposed by law on the articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, the following duties and rates of duties, that is to say:

Hops.
Chromate of potassa, &c.
Macaroni, &c.

On hops, eight cents per pound.

On chromate and bichromate of potassa, four cents per pound.

On macaroni and vermicelli, and on all similar preparations, two cents per pound.

Nitro-benzole.
Tin plates, &c.

On nitro-benzole, or oil of mirbane, ten cents per pound.

On tin in plates or sheets and on terne and tagger's tin, one and one-tenth cents per pound.

Anchovies and sardines.

On anchovies and sardines, packed in oil or otherwise, in tin boxes, fifteen cents per whole box, measuring not more than five inches long, four inches wide, and three and one-half inches deep; seven and one-half cents for each half-box, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep; and four cents for each quarter-box, measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and one-half inches deep; when imported in any other form, sixty per centum ad valorem: *Provided*, That cans or packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart, or fractional part thereof.

Packages of fish heretofore free.

Yellow sheathing-metal and yellow-metal bolts.

SEC. 5. That yellow sheathing-metal and yellow-metal bolts, of which the component part of chief value is copper, shall be deemed manufactures of copper, and shall pay the duty now prescribed by law for manufactures of copper, and shall be entitled to the drawback allowed by law to copper and composition-metal whenever the same shall be used in the construction or equipment or repair of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States.

Moisie iron.
1872, c. 315, s. 4,
v. 17, p. 233.

SEC. 6. That section four of the act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two, be, and the same is hereby, amended by striking out the thirtieth paragraph of said section in relation to the duty on Moisie iron; and from and after the passage of this act, the duty on Moisie iron, of whatever condition, grade, or stage of manufacture, shall be the same as on all other species of iron of like condition, grade, or stage of manufacture.

Jute-butts.

New machinery for manufactures from ramie, &c.

SEC. 7. That the duty on jute-butts shall be six dollars per ton: *Provided*, That all machinery not now manufactured in the United States adapted exclusively to manufactures from the fiber of the ramie, jute, or flax, may be admitted into the United States free of duty for two years from the first of July, eighteen hundred and seventy-five: *And provided further*, That bags, other than of American manufacture, in which grain shall have been actually exported from the United States, may be returned empty to the United States free of duty, under regulations to be prescribed by the Secretary of the Treasury.

Foreign bags used in export of grain.

SEC. 8. That on and after the date of the passage of this act, the

importation of the articles enumerated and described in this section shall be exempt from duty, that is to say:

Alizarine.

Quicksilver.

Ship-planking and handle-bolts.

Spurs and stilts used in the manufacture of earthen, stone, or crock-
ery ware.

Seed of the sugar-beet.

SEC. 9. That barrels and grain-bags, the manufacture of the United States, when exported filled with American products, or exported empty and returned filled, with foreign products, may be returned to the United States free of duty, under such rules and regulations as shall be prescribed by the Secretary of the Treasury; and the provisions of this section shall apply to and include shooks, when returned as barrels or boxes as aforesaid.

SEC. 10. That where bullets and gunpowder, manufactured in the United States and put up in envelopes or shells in the form of cartridges, such envelope or shell being made wholly or in part of domestic materials, are exported, there shall be allowed on the bullets or gunpowder, on the materials of which duties have been paid, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury. *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawback respectively.

SEC. 11. That the oaths now required to be taken by subordinate officers of the customs may be taken before the collector of the customs in the district in which they are appointed, or before any officer authorized to administer oaths generally; and the oaths shall be taken in duplicate, one copy to be transmitted to the Commissioner of Customs, and the other to be filed with the collector of customs for the district in which the officer appointed acts. And in default of taking such oath, or transmitting a certificate thereof, or filing the same with the collector, the party failing shall forfeit and pay the sum of two hundred dollars, to be recovered, with cost of suit, in any court of competent jurisdiction, to the use of the United States.

INTERNAL REVENUE.

SEC. 12. That each collector of internal revenue shall be authorized to appoint, by an instrument in writing under his hand, as many deputies as he may think proper, to be by him compensated for their services; to revoke any such appointment, giving such notice thereof as the Commissioner of Internal Revenue may prescribe; and to require and accept bonds or other securities from such deputy; and actions upon such bonds may be brought in any appropriate district or circuit court of the United States; which courts are hereby given jurisdiction of such actions concurrently with the courts of the several States. Each such deputy shall have the like authority in every respect to collect the taxes levied or assessed within the portion of the district assigned to him which is, by law, vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done, or neglected to be done, by any of his deputies while acting as such.

SEC. 13. That there shall be further paid, after the account thereof has been rendered to and approved by the proper officers of the Treasury, to each collector, his necessary and reasonable charges for advertising, stationery, and blank books used in the performance of his official duties, and for postage actually paid on letters and documents received or sent and exclusively relating to official business; but no such account shall be approved or allowed unless it states the date and the particular

Alizarine.
Quicksilver.
Ship-planking,
&c.

Spurs and stilts.

Seed of sugar-

beet.
Barrels and grain-
bags, used in ex-
porting, &c.

Drawback on
materials of cer-
tain cartridges.

Oaths of subordi-
nate customs-offi-
cers, before whom
and how taken.

Penalty.

Deputy collect-
ors, appointment,
compensation,
bond.

Action on bond.

Authority of dep-
uties.

Responsibility of
collector.

Allowances to
collector for ex-
penditures.

- Expenditure account. items of every such expenditure, and shall be verified by the oath of the collector: *Provided*, That the Secretary of the Treasury, on the recommendation of the Commissioner of Internal Revenue, be authorized to make such further allowances, from time to time, as may be reasonable, in cases in which, from the territorial extent of the district, or from the amount of internal duties collected, it may seem just to make such allowances; but no such allowance shall be made except within one year after such services are rendered. But the total net compensation of a collector shall not in any case exceed four thousand five hundred dollars a year; and no collector shall be entitled to any portion of the salary pertaining to the office unless such collector shall have been confirmed by the Senate, except in cases of commissions to fill vacancies which may have happened by death or resignation during the recess of the Senate.
- Further allowances. SEC. 14. That the existing provisions of law for the redemption of, or allowance for, internal-revenue documentary stamps, the use of which has been rendered unnecessary by the repeal of the taxes for the payment of which such stamps were provided, shall apply only to such of said stamps as shall be presented to the Commissioner of Internal Revenue for allowance or redemption before the first day of October, eighteen hundred and seventy-five; and no allowance, redemption, or refunding on account of such of the aforesaid stamps as shall not be so presented to the said Commissioner prior to the date last mentioned shall be thereafter made.
- Compensation of collector. SEC. 15. That the words "bank-check, draft, or order for the payment of any sum of money whatsoever, drawn upon any bank, banker, or trust-company, at sight or on demand, two cents", in Schedule B of the act of June thirtieth, eighteen hundred and sixty-four, be, and the same is hereby, stricken out, and the following paragraph inserted in lieu thereof:
- Allowance for unused stamps for repealed taxes. "Bank-check, draft, order, or voucher for the payment of any sum of money whatsoever, drawn upon any bank, banker, or trust-company, two cents."
- Bank-check, draft, &c. SEC. 16. That any person who shall carry on the business of a rectifier, wholesale liquor-dealer, retail liquor-dealer, wholesale dealer in malt-liquors, retail dealer in malt-liquors, or manufacturer of stills, without having paid the special tax as required by law, or who shall carry on the business of a distiller without having given bond as required by law, or who shall engage in or carry on the business of a distiller with intent to defraud the United States of the tax on the spirits distilled by him, or any part thereof, shall, for every such offense, be fined not less than one hundred dollars nor more than five thousand dollars and imprisoned not less than thirty days nor more than two years. And all distilled spirits or wines, and all stills or other apparatus, fit or intended to be used for the distillation or rectification of spirits, or for the compounding of liquors, owned by such person, wherever found, and all distilled spirits or wines and personal property found in the distillery or rectifying establishment, or in any building, room, yard, or inclosure connected therewith, and used with or constituting a part of the premises; and all the right, title, and interest of such person in the lot or tract of land on which such distillery is situated, and all right, title, and interest therein of every person who knowingly has suffered or permitted the business of a distiller to be there carried on, or has connived at the same; and all personal property owned by or in possession of any person who has permitted or suffered any building, yard, or enclosure, or any part thereof, to be used for purposes of ingress or egress to or from such distillery which shall be found in any such building, yard, or enclosure, and all the right, title, and interest of every person in any premises used for ingress or egress to or from such distillery, who has knowingly suffered or permitted such premises to be used for such ingress or egress, shall be forfeited to the United States.
- 1864, c. 173, v. 13, p. 298.
R. S., 3418, p. 675.
Post 340.
- Rectifiers, liquor-dealers, &c., carrying on business without payment of special tax.
- Penalty.
- Forfeiture.
R. S., 3242, p. 625.

SEC. 17. That if any person shall affix, or cause to be affixed, to or upon any cask or package containing, or intended to contain, distilled spirits, any imitation stamp or other engraved, printed, stamped, or photographed label, device, or token, whether the same be designed as a trade mark, caution notice, caution, or otherwise, and which shall be in the similitude or likeness of, or shall have the resemblance or general appearance of, any internal revenue stamp required by law to be affixed to or upon any cask or package containing distilled spirits, he shall, for each offense, be liable to a penalty of one hundred dollars, and, on conviction, shall be fined not more than one thousand dollars, and imprisoned not more than three years, and the cask or package with its contents shall be forfeited to the United States.

Affixing imitation stamps on packages of distilled spirits.

Penalty.

SEC. 18. That retail dealers in liquors shall pay twenty-five dollars. Every person who sells, or offers for sale, foreign or domestic distilled spirits, wines, or malt liquors, otherwise than as hereinafter provided, in less quantities than five wine gallons at the same time, shall be regarded as a retail dealer in liquors. Wholesale liquor dealers shall each pay one hundred dollars. Every person who sells, or offers for sale, foreign or domestic distilled spirits, wines, or malt liquors, otherwise than as hereinafter provided, in quantities of not less than five wine gallons at the same time, shall be regarded as a wholesale liquor dealer. But no distiller, who has given the required bond, and who sells only distilled spirits of his own production at the place of manufacture in the original packages to which the tax stamps are affixed, shall be required to pay the special tax of a wholesale liquor dealer on account of such sales. Retail dealers in malt liquors shall pay twenty dollars. Every person who sells, or offers for sale, malt liquors in less quantities than five gallons at one time, but who does not deal in spirituous liquors, shall be regarded as a retail dealer in malt liquors. Wholesale dealers in malt liquors shall pay fifty dollars. Every person who sells, or offers for sale, malt liquors in quantities of not less than five gallons at one time, but who does not deal in spirituous liquors, shall be regarded as a wholesale dealer in malt liquors: *Provided*, That no brewer shall be required to pay a special tax as a wholesale dealer by reason of selling in the original stamped packages, whether at the place of manufacture or elsewhere, malt liquors manufactured by him: *Provided further*, That any assessments of additional special tax against wholesale liquor dealers or retail liquor dealers, or against brewers for selling malt liquors of their own production at the place of manufacture in the original casks or packages, made by reason of an amendment to section fifty-nine of the internal revenue act approved July twentieth, eighteen hundred and sixty-eight, as amended by section thirteen of the act approved June sixth, eighteen hundred and seventy-two, further amending said section fifty-nine by striking out the words "malt liquor," "malt liquors," "brewer," and "malt liquors" in the three several paragraphs in which they occur, shall be, on proper proofs, remitted; and if such assessments have been paid, the amounts so paid shall be, on proper proofs, refunded by the Commissioner of Internal Revenue.

Special taxes.

Retail dealers in liquors.

Wholesale liquor-dealers.

Distiller not subject to dealers' tax.

Retail dealers in malt-liquors.

Wholesale dealers in malt-liquors.

Brewer not subject to dealers' tax.

Remission or refunding of additional tax on liquor dealers and brewers selling, &c.

1868, c. 186, s. 59, v. 15, p. 150.

1869, c. 18, s. 1, v. 16, p. 42.

1872, c. 315, s. 13, v. 17, p. 244.

R. S., 3244, pp. 625-628.

Tax on circulation of other than national banks.

SEC. 19. That every person, firm, association other than national bank associations, and every corporation, State bank, or State banking association, shall pay a tax of ten per centum on the amount of their own notes used for circulation and paid out by them.

SEC. 20. That every such person, firm, association, corporation, State bank, or State banking association, and also every national banking association, shall pay a like tax of ten per centum on the amount of notes of any person, firm, association other than a national banking association, or of any corporation, State bank, or State banking association, or of any town, city, or municipal corporation, used for circulation and paid out by them.

Tax on circulation of other than national banks paid out, &c.

SEC. 21. That the amount of such circulating notes, and of the tax due thereon, shall be returned, and the tax paid at the same time, and in the same manner, and with like penalties for failure to return and

Returns of amount of circulation other than national banks.

pay the same, as provided by law for the return and payment of taxes on deposits, capital, and circulation, imposed by the existing provisions of internal revenue law.

Exemption of medicines prepared according to dispensatory, &c.

SEC. 22. That hereafter nothing contained in the internal revenue laws shall be construed so as to authorize the imposition of any stamp tax upon any medicinal articles prepared by any manufacturing chemist, pharmacist, or druggist, in accordance with a formula published in any standard dispensatory or pharmacopœia in common use by physicians and apothecaries, or in any pharmaceutical journal issued by any incorporated college of pharmacy, when such formula and where found shall be distinctly referred to on the printed label attached to such article, and no proprietary interest therein is claimed. Neither shall any stamp be required when the formula of any medicinal preparation shall be printed on the label attached to such article where no proprietorship in such preparation shall be claimed.

Application of laws imposing penalties on internal revenue officers.

SEC. 23. That all acts and parts of acts imposing fines, penalties, or other punishment for offenses committed by an internal revenue officer or other officer of the Department of the Treasury of the United States, or under any bureau thereof, shall be, and are hereby, applied to all persons whomsoever, employed, appointed, or acting under the authority of any internal revenue or customs law, or any revenue provision of any law of the United States, when such persons are designated or acting as officers or deputies, or persons having the custody or disposition of any public money.

Exportation of tobacco.

SEC. 24. That whenever any manufacturer of tobacco shall desire to withdraw the same from his factory for exportation under existing laws, such manufacturer may, at his option, in lieu of executing an export bond, as now provided by law, give a transportation bond, with sureties satisfactory to the collector of internal revenue, and under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, conditioned for the due delivery thereof on board ship at a port of exportation to be named therein; and in such case, on arrival of the tobacco at the port of export, the exporter or owner at that port shall immediately notify the collector of the port of the fact, setting forth his intention to export the same, the name of the vessel upon which the same is to be laden, and the port to which it is intended to be exported. He shall, after the quantity and description of tobacco have been verified by the inspector, file with the collector of the port an export entry verified by affidavit. He shall also give bond to the United States, with at least two sureties, satisfactory to the collector of customs, conditioned that the principal named in said bond will export the tobacco as specified in said entry, to the port designated in said entry, or to some other port without the jurisdiction of the United States. And upon the lading of such tobacco, the collector of the port, after proper bonds for the exportation of the same have been completed by the exporter or owner at the port of shipment thereof, shall transmit to the collector of internal revenue of the district from which the said tobacco was withdrawn for exportation, a clearance certificate and a detailed report of the inspector; which report shall show the quantity and description of manufactured tobacco, and the marks thereof. Upon the receipt of the certificate and report, and upon payment of tax on deficiency, if any, the collector of internal revenue shall cancel the transportation bond. The bonds required to be given for the landing at a foreign port of such manufactured tobacco shall be canceled upon the presentation of satisfactory proof and certificates that said tobacco has been landed at the port of destination named in the bill of lading, or any other port without the jurisdiction of the United States, or upon satisfactory proof that after shipment the same was lost at sea without fault or neglect of the owner or exporter thereof.

Fraudulently claiming drawback on manufactured tobacco.

SEC. 25. That if any person or persons shall fraudulently claim or seek to obtain an allowance or drawback of duties on any manufactured tobacco, or shall fraudulently claim any greater allowance or drawback thereon

than the duty actually paid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury, to be recovered as in other cases of forfeiture provided for in the internal revenue laws.

SEC. 26. That the time limited for the redemption of direct tax lands by the act entitled "An act to provide for the redemption and sale of lands held by the United States under the several acts levying direct taxes, and for other purposes," approved June eighth, eighteen hundred and seventy-two, be, and the same is hereby, extended for the period of one year from June eighth, eighteen hundred and seventy-four, at the expiration of which time the Commissioner of Internal Revenue shall proceed to sell the lands as provided by section four of said act.

Approved, February 8, 1875.

Forfeiture.

Extension of time for redeeming direct tax lands.

1872, c. 337, s. 1, v. 17, p. 330.

CHAP. 37.—An act in regard to the visit of His Majesty the King of the Hawaiian Islands.

Feb. 9, 1875.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of twenty-five thousand dollars be, and the same is hereby, appropriated, to be paid out of any money, in the Treasury not otherwise appropriated, to defray the expenses attending the visit of his Majesty, the King of Hawaiian Islands, and suite, in the United States;—the same, or so much thereof as may be necessary, to be expended under the direction of the Secretary of State, and on vouchers to be filed in the Treasury Department, and a statement thereof to be reported to Congress by the Secretary of State.

Appropriation.

Expenses of King of Hawaiian Islands.

Approved, February 9, 1875.

CHAP. 39.—An act making appropriations for fortifications and other works of defense for the fiscal year ending June thirtieth, eighteen hundred and seventy-six.

Feb. 10, 1875.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums be, and the same are hereby, appropriated, out of any money in the Treasury not otherwise appropriated, for the following fortifications and other works of defense, for the fiscal year ending June thirtieth, eighteen hundred and seventy-six, namely:

Appropriations for fortifications.

For Fort Preble, Portland Harbor, Maine, ten thousand dollars.

Fort Preble.

For Fort Scammel, Portland Harbor, Maine, twenty thousand dollars.

Fort Scammel.

For completing batteries on Gerrishe's Island, and at Jerry's Point, Portsmouth Harbor, New Hampshire, twenty thousand dollars.

Gerrishe's Island and Jerry's Point.

For battery at Portland Head, Portland Harbor, Maine, twenty thousand dollars.

Portland Head.

For Fort Warren, Boston Harbor, Massachusetts, twenty-five thousand dollars.

Fort Warren.

For battery at Long Island Head, Boston Harbor, Massachusetts, thirty thousand dollars.

Long Island Head.

For Fort Adams, Newport Harbor, fifteen thousand dollars.

Fort Adams.

For fort on Dutch Island, west entrance to Narragansett Bay, Rhode Island, twenty thousand dollars.

Dutch Island.

For Fort Trumbull, New London Harbor, Connecticut, twenty thousand dollars.

Fort Trumbull.

For fort on Willet's Point, East River, New York, twenty-five thousand dollars.

Willet's Point.

For Fort Schuyler, East River, New York, twenty-five thousand dollars.

Fort Schuyler.