

be the same, respectively, as now fixed for such officers in the northern district of New York.

SEC. 10. That all causes and proceedings of every name and nature, civil and criminal, now pending in the courts of the northern district of New York as now constituted, whereof the courts of the western district of New York as hereby constituted would have had jurisdiction if said district and the courts thereof had been constituted when said causes or proceedings were instituted, shall be, and are hereby, transferred to, and same shall be proceeded with in, the western district of New York, and jurisdiction thereof is hereby transferred to and vested in the courts of said western district, and the records and proceedings therein and relating to said proceedings and causes shall be certified and transferred thereto: *Provided*, That nothing herein contained shall be construed to impair or affect the jurisdiction of the district court of the northern district of New York as hereby constituted in any case, civil or criminal, pending therein as heretofore constituted at the time of the passage of this Act or returnable thereto and not transferred to said western district, but the same shall be proceeded in to final disposition as if this Act had not been passed: *And provided further*, That all motions and causes submitted, and all causes and proceedings, both civil and criminal, including proceedings in bankruptcy, now pending in said northern district of New York as heretofore constituted, in which the evidence has been taken in whole or in part before the district judge of the northern district of New York as heretofore constituted or taken in whole or in part and submitted to and passed upon by the said district judge, shall be retained, proceeded with, and disposed of in said northern district of New York as constituted by this Act: *And provided further*, That nothing in the preceding proviso contained shall be held to retain or keep in said northern district as constituted by this Act any criminal proceeding or prosecution for the reason that questions as to the validity of the indictment have been raised and disposed of by the judge of said district.

Pending cases transferred.

Provisos.
Pending cases in district court, northern district, untransferred, not affected.

—causes submitted etc., to be retained.

—exception.

Approved, May 12, 1900.

CHAP. 392.—An Act To authorize the establishment, at some point in North Carolina, of a station for the investigation of problems connected with marine fishery interests of the middle and south Atlantic coast.

May 12, 1900.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Fish and Fisheries be, and he is hereby, authorized, empowered, and directed to establish a station for the investigation of problems connected with the marine fishery interests of the middle and south Atlantic States at some point in North Carolina.

North Carolina. Marine fishery station established in.

SEC. 2. That for necessary surveys, erection of buildings and other structures, and for the proper equipment of said station, the sum of twelve thousand five hundred dollars, or so much thereof as may be necessary, be, and the same is hereby, appropriated, out of any money in the Treasury not otherwise appropriated.

Appropriation.

Approved, May 12, 1900.

CHAP. 393.—An Act Authorizing the Commissioner of Internal Revenue to redeem or make allowance for internal-revenue stamps.

May 12, 1900.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, may, upon receipt of satisfactory evidence of the facts,

Internal revenue. Redemption of spoiled, etc., stamps authorized.

—how made.

—return of spoiled stamps required, etc.

Provisos.
Documentary, etc., stamps.
Vol. 30, p. 451.

Limit of time for redemption.

Decision of Commissioner final.

Repeal.

make allowance for or redeem such of the stamps, issued under authority of law, to denote the payment of any internal-revenue tax, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected. Such allowance or redemption may be made, either by giving other stamps in lieu of the stamps so allowed for or redeemed, or by refunding the amount or value to the owner thereof, deducting therefrom, in case of repayment, the percentage, if any, allowed to the purchaser thereof; but no allowance or redemption shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why the same can not be returned; or, if so required by the said Commissioner, when the person presenting the same can not satisfactorily trace the history of said stamps from their issuance to the presentation of his claim as aforesaid: *Provided*, That documentary and proprietary stamps issued under the provisions of "An Act to provide ways and means for war expenditures, and for other purposes," approved June thirteenth, eighteen hundred and ninety-eight, may be redeemed only when presented in quantities of two dollars or more, face value: *Provided further*, That no claim for the redemption of or allowance for stamps shall be allowed unless presented within two years after the purchase of said stamps from the Government.

SEC. 2. That the finding of facts in and the decision of the Commissioner of Internal Revenue upon the merits of any claim presented under or authorized by this Act shall, in the absence of fraud or mistake in mathematical calculation, be final and not subject to revision by any accounting officer.

SEC. 3. That all laws and parts of laws in conflict with any of the provisions of this Act are hereby repealed.

Approved, May 12, 1900.

May 12, 1900.

CHAP. 394.—An Act To grant authority to change the name of the steamship Paris.

Steamship Paris.
Change of name authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Navigation is hereby authorized and directed, upon application by the owners, to change the name of the steamship Paris, official number one hundred and fifty thousand six hundred and seventeen.

Approved, May 12, 1900.

May 14, 1900.

CHAP. 469.—An Act To authorize needed repairs of the graveled or macadamized road from the city of Newbern, North Carolina, to the national cemetery near said city.

Newbern, N. C.
Preamble.
Vol. 25, p. 215.

Whereas by an Act of Congress, chapter five hundred and one, United States Statutes at Large, Fiftieth Congress, the sum of twenty thousand dollars was appropriated for the construction of a graveled or macadamized road from the city of Newbern, North Carolina, to the national cemetery near said city; and

Whereas the said sum of money was expended by the United States in the construction of said road; and

Whereas the said road is in great need of repairs in order to keep up and preserve the same, and such repairs are absolutely necessary for the said purpose: Therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of six thousand dollars be, and the same is hereby, appropriated, out of any moneys

Repair of road to national cemetery authorized.