

PUBLIC LAWS OF THE SIXTY-FIFTH CONGRESS

OF THE

UNITED STATES

Passed at the third session, which was begun and held at the city of Washington, in the District of Columbia, on Monday, the second day of December, 1918, and was adjourned without day on Tuesday, the fourth day of March, 1919.

WOODROW WILSON, President; THOMAS R. MARSHALL, Vice President; WILLARD SAULSBURY, President of the Senate *pro tempore*; CHAMP CLARK, Speaker of the House of Representatives.

CHAP. 1.—An Act To amend section thirty-five hundred and twenty-eight of the Revised Statutes.

December 2, 1918.
[H. R. 12998.]

[Public, No. 244.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-five hundred and twenty-eight of the Revised Statutes be, and the same is hereby, amended so as to read as follows:

Minor coins.

“**SEC. 3528.** For the purchase of metal for the minor coinage, authorized by this Act, a sum not exceeding \$400,000 in lawful money of the United States shall, upon the recommendation of the Director of the Mint and in such sums as he may designate, with the approval of the Secretary of the Treasury, be transferred to the credit of the superintendents of the mints at Philadelphia, San Francisco, and Denver, at which establishments, until otherwise provided by law, such coinage shall be carried on. The superintendents, with the approval of the Director of the Mint as to price, terms, and quantity shall purchase the metal required for such coinage by public advertisement, and the lowest and best bid shall be accepted, the fineness of the metals to be determined on the mint assay. The gain arising from the coinage of such metals into coin of a nominal value, exceeding the cost thereof, shall be credited to the special fund denominated the minor coinage profit fund; and this fund shall be charged with the wastage incurred in such coinage, and with the cost of distributing said coins, as hereinafter provided. The balance remaining to the credit of this fund, and any balance of the profits accrued from minor coinage under former Acts, shall be, from time to time, and at least twice a year, covered into the Treasury of the United States.”

Amount for purchase of metal for minor coinage.
R. S., sec. 3528, p. 698, amended.

Price, etc.

Minor coinage profit fund.

Profits to be covered into the Treasury.

Approved, December 2, 1918.

CHAP. 2.—An Act Extending the time for the construction of a bridge across the Arkansas River, at the foot of Garrison Avenue, at Fort Smith, Arkansas.

January 1, 1919.
[H. R. 13153.]

[Public, No. 245.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing the construction and completion of a bridge authorized by the Act of Congress approved July twenty-seventh, nineteen hundred and seventeen, to be built across the Arkansas River, at the foot of Garrison Avenue, at Fort Smith, Arkansas, by the Sebas-

Arkansas River.
Time extended for bridging, Fort Smith, Ark.
Ante, p. 247, amended.

tian bridge district, are hereby extended to one year and three years, respectively, from July twenty-seventh, nineteen hundred and eighteen.

Amendment.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, January 1, 1919.

January 1, 1919.
[H. J. Res. 356.]

[Pub. Res., No. 47.]

Congressional officers
to be paid December
salaries December 21,
1918.

Clerk hire of Mem-
bers and Delegates.

Proviso.
Appropriation for
session employees for
entire month of No-
vember, 1918.

CHAP. 3.—Joint Resolution Authorizing payment of the salaries of officers and employees of Congress for December, nineteen hundred and eighteen.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Senate and the Clerk of the House of Representatives are authorized and instructed to pay the officers and employees of the Senate and the House of Representatives, including the Capitol police, their respective salaries for the month of December, nineteen hundred and eighteen, on the twenty-first day of December, nineteen hundred and eighteen; and the Clerk of the House is authorized to pay on the same day to Members, Delegates, and Resident Commissioners their allowance for clerk hire for the said month of December: *Provided,* That the session employees of the Senate and House of Representatives shall be paid for the entire month of November, nineteen hundred and eighteen, and a sufficient sum is appropriated, out of any money in the Treasury not otherwise appropriated, for that purpose.

Approved, January 1, 1919.

January 7, 1919.
[H. R. 13261.]

[Public, No. 246.]

Civilian employees
on war work, D. C.

Transportation home
furnished those no longer
required.

Post, p. 1266.
Limit.

Dates applicable, etc.

Time for applying.

Proviso.
If services already
terminated.

Penalty for misuse.

CHAP. 4.—An Act Providing for the transportation from the District of Columbia of governmental employees whose services no longer are required.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the heads of the several executive departments and other governmental establishments in the District of Columbia are authorized to furnish to such civilian employees, receiving compensation, exclusive of the additional \$120, at the rate of not more than \$1,400 per annum or less than \$100 per annum, under their respective jurisdiction as have come to the District of Columbia since April sixth, nineteen hundred and seventeen, whose services are no longer required and whose employment has been or may be terminated by the Government without delinquency or misconduct on their part during the period from November eleventh, nineteen hundred and eighteen, to February twentieth, nineteen hundred and nineteen, inclusive, their actual railroad transportation, including sleeping-car accommodations, from the District of Columbia to the place from which they accepted employment or to their legal residence, or to such other place not a greater distance as the employee may elect.

SEC. 2. That such transportation must be applied for within ten days after the termination of service and shall be used within five days after issuance unless an extension of time on account of illness be granted by the proper authority: *Provided,* That as to the employees whose services have been terminated during the period between November eleventh, nineteen hundred and eighteen, and the date of the passage of this Act, inclusive, the time within which transportation shall be applied for shall be twenty days from the date of the passage of this Act. Any person who shall sell, exchange, or transfer such transportation for the use of another shall be punished by a fine of not more than \$100.

SEC. 3. That the expenses authorized by this Act shall be paid from the following appropriations for the fiscal year nineteen hundred and nineteen, which hereby are made available therefor:

For the War Department, from "Transportation of the Army and its supplies."

For the Navy Department, from "Pay, miscellaneous."

For all other executive departments and independent establishments, from the appropriations for the support of the services in which such persons are employed.

SEC. 4. That any employee who would be entitled to transportation, including sleeping-car accommodation, under this Act and who has left the District of Columbia prior to the passage of this Act, but not before December tenth, nineteen hundred and eighteen, upon application and presentation within sixty days after the passage of this Act of proper proof shall have refunded the cost of actual railroad transportation, including sleeping-car accommodation, from the District of Columbia to the place from which employment was accepted, or to their legal residence, or to such other place not a greater distance to which the employee may have gone: *Provided*, That payment to any employee for leave of absence not earned in proportion to the term of employment shall be deducted from the refund authorized in this section.

SEC. 5. That the provision made in this Act for the transportation of employees shall not be supplemented in any manner by the various services in which they are employed.

SEC. 6. That the provisions made in this Act for the transportation of employees shall not apply to those who enter such service after the passage of this Act.

Approved, January 7, 1919.

Appropriations available.

Post, p. 1266.

Ante, p. 888.

Ante, p. 704.

Refund to persons who left prior to December 10, 1918.

Proviso.
Deduction.

No supplemental allowance.

Not applicable to appointments hereafter.

CHAP. 5.—An Act To authorize the sale of certain lands to school district numbered twenty-eight, of Missoula County, Montana.

January 7, 1919.
[H. R. 9865.]

[Public, No. 2464.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized, in his discretion, to sell and convey to school district numbered twenty-eight, of Missoula County, Montana, the southwest quarter of the southwest quarter of the southeast quarter of section thirty-six, township twenty-one north, range twenty west, on the Flathead Indian Reservation, in Montana, or so much thereof as may be required, for public school purposes, under such terms and regulations as he may prescribe, at not less than its appraised value; and the net proceeds from the sale of said land shall be deposited in the Treasury of the United States to the credit of the Flathead Indians, to draw interest at the rate now provided by law, and to be used for the benefit of the Indians on the Flathead Indian Reservation: *Provided*, That the patent therefor shall contain the condition that Indian children, residing in the said school district numbered twenty-eight, shall at all times be admitted to the privilege of attendance and instruction on equality with white children.

Flathead Indian Reservation, Mont.
Sale of land in, to Missoula County for school.

Proviso.
Admission of Indian children.

Approved, January 7, 1919.

CHAP. 6.—Joint Resolution Providing for the filling of a vacancy in the Board of Regents of the Smithsonian Institution, of the class other than Members of Congress.

January 7, 1919.
[S. J. Res. 187.]
[Pub. Res., No. 48.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the vacancy in the

Smithsonian Institution.

Robert S. Brookings appointed a regent.

Board of Regents of the Smithsonian Institution, of the class other than Members of Congress, by reason of the death of the Honorable Charles Warren Fairbanks, of Indiana, be filled by the appointment of Robert S. Brookings, of Missouri.

Approved, January 7, 1919.

January 12, 1919.
[H. R. 12916.]

[Public, No. 247.]

CHAP. 7.—An Act To provide for the temporary promotion of commissioned officers of the Marine Corps serving with the Army.

Marine Corps.
Officers serving in the Army eligible to temporary promotions therein during emergency.

R. S., sec. 1621, p. 274.
Ante, p. 76.

Provision.
Permanent status retained.

Temporary vacancies filled.

Limitation of promotion.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That commissioned officers of the Marine Corps, detached for duty with the Army under the provisions of section sixteen hundred and twenty-one, Revised Statutes, shall be eligible, in the same manner as officers of the Regular Army, for temporary promotion to higher grades in any of the forces provided by the Act entitled "An Act to authorize the President to increase temporarily the Military Establishment of the United States," approved May eighteenth, nineteen hundred and seventeen: *Provided,* That officers of the Marine Corps temporarily promoted to higher grades in any of the forces of the Army under the provisions of this Act shall not thereby vacate their permanent appointments or commissions, or be prejudiced in their relative lineal standing in the Marine Corps: *Provided further,* That temporary vacancies in the Marine Corps caused by the appointment of officers to higher grades in the Army shall be temporarily filled in the same manner as is now prescribed by law: *And provided further,* That the temporary promotions herein authorized shall continue only while such officers are detached for duty with the Army.

Approved, January 12, 1919.

January 12, 1919.
[H. R. 12945.]

[Public, No. 248.]

CHAP. 8.—An Act Providing for the purchase of uniforms, accouterments, and equipment by officers of the Navy, Marine Corps, and Coast Guard, and midshipmen at the Naval Academy from the Government at cost.

Navy, Marine Corps, and Coast Guard.

Uniforms, etc., may be purchased at cost by officers, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter uniforms, accouterments, and equipment shall, upon the request of any officer of the Navy or any officer of the Marine Corps or any officer of the Coast Guard while operating with the Navy or any midshipman at the Naval Academy or cadets at the Coast Guard Academy, be furnished by the Government at cost, subject to such restrictions and regulations as the Secretary of the Navy may prescribe.

Approved, January 12, 1919.

January 13, 1919.
[H. R. 11709.]

[Public, No. 249.]

CHAP. 9.—An Act Granting the consent of Congress to Norman County, Minnesota, and Traill County, North Dakota, to construct a bridge across the Red River of the North on the boundary line between said States.

Red River of the North.
Norman County, Minn., and Traill County, N. Dak., may bridge.

Location.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to Norman County, Minnesota, Traill County, North Dakota, and their successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Red River of the North at a point suitable to the interests of navigation, at or near the section line between sections twenty-four and twenty-five, township one hundred and forty-five north, range forty-nine west, fifth principal meridian, on the boundary line between Minne-

sota and North Dakota, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Construction.
Vol. 34, p. 84.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment

Approved, January 13, 1919.

CHAP. 10.—An Act To amend section three hundred and thirty-six of the Revised Statutes of the United States relating to the annual report on the statistics of commerce and navigation of the United States with foreign countries.

January 25, 1919.
[S. 4924.]

[Public, No. 250.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section three hundred and thirty-six of the Revised Statutes of the United States be, and the same is hereby, amended by striking out the word "fiscal" immediately preceding the word "year" at the end of the first sentence of said section, and by inserting in lieu thereof the word "calendar."

Commerce and Navigation.
Statistics in annual report of, to be for calendar year.
R. S., sec. 336, p. 56, amended.

Approved, January 25, 1919.

CHAP. 11.—An Act Authorizing the President to reappoint Major Chalmers G. Hall, retired, to the active list of the Army.

January 25, 1919.
[S. 3299.]

[Public, No. 251.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is hereby authorized to reappoint to the Cavalry Arm as an extra number, with such rank as he would have had if he had never been retired, Major Chalmers G. Hall, of the United States Army, retired.

Army.
Reappointment of Major Chalmers G. Hall.

Approved, January 25, 1919.

CHAP. 12.—Joint Resolution To amend Senate joint resolution numbered seventy-eight, approved October fifth, nineteen hundred and seventeen, entitled "Joint resolution to suspend requirements of the annual assessment work on mining claims during the year nineteen hundred and seventeen and nineteen hundred and eighteen."

January 25, 1919.
[H. J. Res. 372.]

[Pub. Res., No. 49.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of Senate joint resolution, approved October fifth, nineteen hundred and seventeen, be amended so as to provide that the time for filing notices to hold said mining claims in the Territory of Alaska, under the said resolution, be, and the same is hereby, extended to the first day of April, nineteen hundred and nineteen.

Alaska.
Mining assessment claims in, extended to April 1, 1919.
Act, p. 343, amended.
Post, p. 1213.

Approved, January 25, 1919.

CHAP. 13.—An Act For the sale of isolated tracts of the public domain in Minnesota.

February 4, 1919.
[H. R. 79.]

[Public, No. 252.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of section twenty-four hundred and fifty-five of the Revised Statutes of the United States as amended by the Act of March twenty-eighth, nineteen hundred and twelve (Thirty-seventh Statutes at Large, page seventy-seven), relating to the sale of isolated tracts of the public domain, be, and the same are hereby, extended and made

Chippewa ceded lands, Minn.
Isolated tracts in, may be sold.
R. S., sec. 2455, p. 449.
Vol. 37, p. 77.

Provisos.
Homesteads ex-
cepted.
Price.

applicable to ceded Chippewa Indian lands in the State of Minnesota: *Provided*, That the provisions of this Act shall not apply to lands which are not subject to homestead entry: *Provided further*, That purchasers of land under this Act must pay for the lands not less than the price fixed in the law opening the lands to homestead entry.

Approved, February 4, 1919.

February 4, 1919.
[H. R. 12194.]
[Public, No. 253.]

CHAP. 14.—An Act To provide for the award of medals of honor, distinguished-service medals, and Navy crosses, and for other purposes.

Medals of honor, etc.,
Navy.
Congressional medal
of honor for conspic-
uous gallantry, etc., in
actual conflict.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and he is hereby, authorized to present, in the name of Congress, a medal of honor to any person who, while in the naval service of the United States, shall, in action involving actual conflict with the enemy, distinguish himself conspicuously by gallantry and intrepidity at the risk of his life above and beyond the call of duty and without detriment to the mission of his command or the command to which attached.

Distinguished-service
medal.
Awarded for excep-
tionally meritorious
service in the Navy
since April 6, 1917.

SEC. 2. That the President be, and he hereby is, further authorized to present, but not in the name of Congress, a distinguished-service medal of appropriate design and a ribbon, together with a rosette or other device to be worn in lieu thereof, to any person who, while in the naval service of the United States, since the sixth day of April, nineteen hundred and seventeen, has distinguished, or who hereafter shall distinguish, himself by exceptionally meritorious service to the Government in a duty of great responsibility.

Navy Cross.
Awarded for extraor-
dinary heroism in
naval service since
April 6, 1917.

SEC. 3. That the President be, and he hereby is, further authorized to present, but not in the name of Congress, a Navy cross of appropriate design and a ribbon, together with a rosette or other device to be worn in lieu thereof, to any person who, while in the naval service of the United States, since the sixth day of April, nineteen hundred and seventeen, has distinguished, or who shall hereafter distinguish, himself by extraordinary heroism or distinguished service in the line of his profession, such heroism or service not being sufficient to justify the award of a medal of honor or a distinguished-service medal.

Additional pay to en-
listed or enrolled men
for each award.

SEC. 4. That each enlisted or enrolled person of the naval service to whom is awarded a medal of honor, distinguished-service medal, or a Navy cross shall, for each such award, be entitled to additional pay at the rate of \$2 per month from the date of the distinguished act or service on which the award is based, and each bar, or other suitable emblem or insignia, in lieu of a medal of honor, distinguished-service medal, or Navy cross, as hereinafter provided for, shall entitle him to further additional pay at the rate of \$2 per month from the date of the distinguished act or service for which the bar is awarded, and such additional pay shall continue throughout his active service, whether such service shall or shall not be continuous.

Further pay for each
bar issued as subse-
quent award.
Continued during
active service.

Only one issue to a
person.

Bar awarded for sub-
sequent deed.

SEC. 5. That no more than one medal of honor or one distinguished-service medal or one Navy cross shall be issued to any one person; but for each succeeding deed or service sufficient to justify the award of a medal of honor or a distinguished-service medal or Navy cross, respectively, the President may award a suitable bar, or other suitable emblem or insignia, to be worn with the decoration and the corresponding rosette or other device.

Payment of ex-
penses.

SEC. 6. That the Secretary of the Navy is hereby authorized to expend from the appropriation "Pay of the Navy" of the Navy Department so much as may be necessary to defray the cost of the medals of honor, distinguished-service medals, and Navy crosses, and bars, emblems, or insignia herein provided for, and so much as may

be necessary to replace any medals, crosses, bars, emblems, or insignia as are herein or may heretofore have been provided for: *Provided*, That such replacement shall be made only in those cases where the medal of honor, distinguished-service medal, or Navy cross, or bar, emblem, or insignia presented under the provisions of this or any other Act shall have been lost, destroyed, or rendered unfit for use without fault or neglect on the part of the person to whom it was awarded, and shall be made without charge therefor.

Proviso.
Replacement of lost, etc., honor device.

SEC. 7. That, except as otherwise prescribed herein, no medal of honor, distinguished-service medal, Navy cross, or bar or other suitable emblem or insignia in lieu of either of said medals or of said cross, shall be issued to any person after more than five years from the date of the act or service justifying the award thereof, nor unless a specific statement or report distinctly setting forth the act or distinguished service and suggesting or recommending official recognition thereof shall have been made by his naval superior through official channels at the time of the act or service or within three years thereafter.

Time limit for issuing.

Statement of service, etc., required.

SEC. 8. That in case an individual who shall distinguish himself dies before the making of the award to which he may be entitled the award may nevertheless be made and the medal or cross or the bar or other emblem or insignia presented within five years from the date of the act or service justifying the award thereof to such representative of the deceased as the President may designate: *Provided*, That no medal or cross or no bar or other emblem or insignia shall be awarded or presented to any individual or to the representative of any individual whose entire service subsequent to the time he distinguished himself shall not have been honorable: *Provided further*, That in cases of persons now in the naval service for whom the award of the medal of honor has been recommended in full compliance with then existing regulations, but on account of services which, though insufficient fully to justify the award of the medal of honor, appears to have been such as to justify the award of the distinguished-service medal or Navy cross hereinbefore provided for, such cases may be considered and acted upon under the provisions of this Act authorizing the award of the distinguished-service medal and Navy cross notwithstanding that said services may have been rendered more than five years before said cases shall have been considered as authorized by this proviso, but all consideration or any action upon any of said cases shall be based exclusively upon official records now on file in the Navy Department.

Award in case of death.

Provisos.
Subsequent entirely honorable service required.

Awards to persons now in service, which have been recommended.

Official records of Department to govern.

Flag officers, etc., may award Navy cross.

Regulations, etc.

SEC. 9. That the President be, and he hereby is, authorized to delegate, under such conditions, regulations, and limitations as he shall prescribe, to flag officers who are commanders in chief or commanding on important independent duty the power conferred upon him by this Act to award the Navy cross; and he is further authorized to make from time to time any and all rules, regulations, and orders which he shall deem necessary to carry into effect the provisions of this Act and to execute the full purpose and intention thereof.

Approved, February 4, 1919.

CHAP. 18.—An Act To provide revenue, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

February 24, 1919.
[H. R. 12863.]

[Public, No. 254.]

Revenue Act of 1918.

General definitions.

TITLE I.—GENERAL DEFINITIONS.

SECTION 1. That when used in this Act—

The term "person" includes partnerships and corporations, as well as individuals;

"Person."

REVENUE ACT OF 1918. "Corporation." The term "corporation" includes associations, joint-stock companies, and insurance companies;

"Domestic." The term "domestic" when applied to a corporation or partnership means created or organized in the United States;

"Foreign." The term "foreign" when applied to a corporation or partnership means created or organized outside the United States;

"United States." The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia;

"Secretary." The term "Secretary" means the Secretary of the Treasury;

"Commissioner." The term "Commissioner" means the Commissioner of Internal Revenue;

"Collector." The term "collector" means collector of internal revenue;

"Revenue Act of 1916." The term "Revenue Act of 1916" means the Act entitled "An Act to increase the revenue, and for other purposes," approved September 8, 1916;

"Revenue Act of 1917." The term "Revenue Act of 1917" means the Act entitled "An Act to provide revenue to defray war expenses, and for other purposes," approved October 3, 1917;

"Taxpayer." The term "taxpayer" includes any person, trust or estate subject to a tax imposed by this Act;

"Government contract." The term "Government contract" means (a) a contract made with the United States, or with any department, bureau, officer, commission, board, or agency, under the United States and acting in its behalf, or with any agency controlled by any of the above if the contract is for the benefit of the United States, or (b) a subcontract made with a contractor performing such a contract if the products or services to be furnished under the subcontract are for the benefit of the United States. The term "Government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive" when applied to a contract of the kind referred to in clause (a) of this paragraph, includes all such contracts which, although entered into during such period, were originally not enforceable, but which have been or may become enforceable by reason of subsequent validation in pursuance of law;

"Military or naval forces of the United States." The term "military or naval forces of the United States" includes the Marine Corps, the Coast Guard, the Army Nurse Corps, Female, and the Navy Nurse Corps, Female, but this shall not be deemed to exclude other units otherwise included within such term;

"Present war." The term "present war" means the war in which the United States is now engaged against the German Government.

Termination of war. For the purposes of this Act the date of the termination of the present war shall be fixed by proclamation of the President.

INCOME TAX.

TITLE II.—INCOME TAX.

General provisions.

PART I.—GENERAL PROVISIONS.

DEFINITIONS.

Meaning of terms. SEC. 200. That when used in this title—

"Taxable year." The term "taxable year" means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the net income is computed under section 212 or section 232. The term "fiscal year" means an accounting period of twelve months ending on the last day of any month other than December. The first taxable year, to be called the taxable year 1918, shall be the calendar year 1918 or any fiscal year ending during the calendar year 1918;

"Fiduciary." The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person, trust or estate;

The term "withholding agent" means any person required to deduct and withhold any tax under the provisions of section 221 or section 237;

INCOME TAX.
"Withholding agent."

The term "personal service corporation" means a corporation whose income is to be ascribed primarily to the activities of the principal owners or stockholders who are themselves regularly engaged in the active conduct of the affairs of the corporation and in which capital (whether invested or borrowed) is not a material income-producing factor; but does not include any foreign corporation, nor any corporation 50 per centum or more of whose gross income consists either (1) of gains, profits or income derived from trading as a principal, or (2) of gains, profits, commissions, or other income, derived from a Government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive;

"Personal service corporation."

Exclusions.

The term "paid," for the purposes of the deductions and credits under this title, means "paid or accrued" or "paid or incurred," and the terms "paid or incurred" and "paid or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under section 212.

"Paid or incurred," and "paid or accrued." Applied to deductions or credits.

DIVIDENDS.

Dividends.

SEC. 201. (a) That the term "dividend" when used in this title (except in paragraph (10) of subdivision (a) of section 234) means (1) any distribution made by a corporation, other than a personal service corporation, to its shareholders or members, whether in cash or in other property or in stock of the corporation, out of its earnings or profits accumulated since February 28, 1913, or (2) any such distribution made by a personal service corporation out of its earnings or profits accumulated since February 28, 1913, and prior to January 1, 1918.

Distributions of earnings of corporations accumulated since February 28, 1913.

(b) Any distribution shall be deemed to have been made from earnings or profits unless all earnings and profits have first been distributed. Any distribution made in the year 1918 or any year thereafter shall be deemed to have been made from earnings or profits accumulated since February 28, 1913, or, in the case of a personal service corporation, from the most recently accumulated earnings or profits; but any earnings or profits accumulated prior to March 1, 1913, may be distributed in stock dividends or otherwise, exempt from the tax, after the earnings and profits accumulated since February 28, 1913, have been distributed.

Deemed from earnings.

For 1918, and after, from accumulations, since February 28, 1913.

Tax exemptions if prior thereto.

(c) A dividend paid in stock of the corporation shall be considered income to the amount of the earnings or profits distributed. Amounts distributed in the liquidation of a corporation shall be treated as payments in exchange for stock or shares, and any gain or profit realized thereby shall be taxed to the distributee as other gains or profits.

Stock dividends.

Liquidation distributions.

(d) If any stock dividend (1) is received by a taxpayer between January 1 and November 1, 1918, both dates inclusive, or (2) is during such period bona fide authorized or declared, and entered on the books of the corporation, and is received by a taxpayer after November 1, 1918, and before the expiration of thirty days after the passage of this Act, then such dividend shall, in the manner provided in section 206, be taxed to the recipient at the rates prescribed by law for the years in which the corporation accumulated the earnings or profits from which such dividend was paid, but the dividend shall be deemed to have been paid from the most recently accumulated earnings or profits.

Dividends of 1918, taxed for year earned.

INCOME TAX.
Division of earnings
of taxable years.

(e) Any distribution made during the first sixty days of any taxable year shall be deemed to have been made from earnings or profits accumulated during preceding taxable years; but any distribution made during the remainder of the taxable year shall be deemed to have been made from earnings or profits accumulated between the close of the preceding taxable year and the date of distribution, to the extent of such earnings or profits, and if the books of the corporation do not show the amount of such earnings or profits, the earnings or profits for the accounting period within which the distribution was made shall be deemed to have been accumulated ratably during such period.

Gain or loss.

BASIS FOR DETERMINING GAIN OR LOSS.

Basis on sales, etc., of
property.

SEC. 202. (a) That for the purpose of ascertaining the gain derived or loss sustained from the sale or other disposition of property, real, personal, or mixed, the basis shall be—

Acquired before
March 1, 1913.

(1) In the case of property acquired before March 1, 1913, the fair market price or value of such property as of that date; and

Subsequently ac-
quired.

(2) In the case of property acquired on or after that date, the cost thereof; or the inventory value, if the inventory is made in accordance with section 203.

On exchanges of
property.

(b) When property is exchanged for other property, the property received in exchange shall for the purpose of determining gain or loss be treated as the equivalent of cash to the amount of its fair market value, if any; but when in connection with the reorganization, merger, or consolidation of a corporation a person receives in place of stock or securities owned by him new stock or securities of no greater aggregate par or face value, no gain or loss shall be deemed to occur from the exchange, and the new stock or securities received shall be treated as taking the place of the stock, securities, or property exchanged.

For reorganizations.

Gain when value of
new, exceeds that of
exchanged stocks, etc.

When in the case of any such reorganization, merger or consolidation the aggregate par or face value of the new stock or securities received is in excess of the aggregate par or face value of the stock or securities exchanged, a like amount in par or face value of the new stock or securities received shall be treated as taking the place of the stock or securities exchanged, and the amount of the excess in par or face value shall be treated as a gain to the extent that the fair market value of the new stock or securities is greater than the cost (or if acquired prior to March 1, 1913, the fair market value as of that date) of the stock or securities exchanged.

Inventories.

INVENTORIES.

Use of, to determine
income.

SEC. 203. That whenever in the opinion of the Commissioner the use of inventories is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the Commissioner, with the approval of the Secretary, may prescribe as conforming as nearly as may be to the best accounting practice in the trade or business and as most clearly reflecting the income.

Net losses.

NET LOSSES.

In regular business.

SEC. 204. (a) That as used in this section the term "net loss" refers only to net losses resulting from either (1) the operation of any business regularly carried on by the taxpayer, or (2) the bona fide sale by the taxpayer of plant, buildings, machinery, equipment or other facilities, constructed, installed or acquired by the taxpayer on or after April 6, 1917, for the production of articles contributing

On sales of plants for
war facilities, etc.

to the prosecution of the present war; and when so resulting means the excess of the deductions allowed by law (excluding in the case of corporations amounts allowed as a deduction under paragraph (6) of subdivision (a) of section 234) over the sum of the gross income plus any interest received free from taxation both under this title and under Title III.

INCOME TAX.
Method of determining.

(b) If for any taxable year beginning after October 31, 1918, and ending prior to January 1, 1920, it appears upon the production of evidence satisfactory to the Commissioner that any taxpayer has sustained a net loss, the amount of such net loss shall under regulations prescribed by the Commissioner with the approval of the Secretary be deducted from the net income of the taxpayer for the preceding taxable year; and the taxes imposed by this title and by Title III for such preceding taxable year shall be redetermined accordingly. Any amount found to be due to the taxpayer upon the basis of such redetermination shall be credited or refunded to the taxpayer in accordance with the provisions of section 252. If such net loss is in excess of the net income for such preceding taxable year, the amount of such excess shall under regulations prescribed by the Commissioner with the approval of the Secretary be allowed as a deduction in computing the net income for the succeeding taxable year.

Allowance, if ascertained between October 31, 1918, and January 1, 1920.

Redetermination of tax.

Credits and refunds.

(c) The benefit of this section shall be allowed to the members of a partnership and the beneficiaries of an estate or trust under regulations prescribed by the Commissioner with the approval of the Secretary.

Partnerships, estates, and trusts included.

FISCAL YEAR WITH DIFFERENT RATES.

Fiscal year with different rates.

SEC. 205. (a) That if a taxpayer makes return for a fiscal year beginning in 1917 and ending in 1918, his tax under this title for the first taxable year shall be the sum of: (1) the same proportion of a tax for the entire period computed under Title I of the Revenue Act of 1916 as amended by the Revenue Act of 1917 and under Title I of the Revenue Act of 1917, which the portion of such period falling within the calendar year 1917 is of the entire period, and (2) the same proportion of a tax for the entire period computed under this title at the rates for the calendar year 1918 which the portion of such period falling within the calendar year 1918 is of the entire period: *Provided*, That in the case of a personal service corporation the amount to be paid shall be only that specified in clause (1).

Returns, if ending in 1918.

Proportion of former, and new, tax.

Proviso.
Personal service corporations.

Credit or refund of tax paid in excess.

Any amount heretofore or hereafter paid on account of the tax imposed for such fiscal year by Title I of the Revenue Act of 1916 as amended by the Revenue Act of 1917, and by Title I of the Revenue Act of 1917, shall be credited towards the payment of the tax imposed for such fiscal year by this act, and if the amount so paid exceeds the amount of such tax imposed by this act, or, in the case of a personal service corporation, the amount specified in clause (1), the excess shall be credited or refunded in accordance with the provisions of section 252.

(b) If a taxpayer makes a return for a fiscal year beginning in 1918 and ending in 1919, the tax under this title for such fiscal year shall be the sum of: (1) the same proportion of a tax for the entire period computed under this title at the rates specified for the calendar year 1918 which the portion of such period falling within the calendar year 1918 is of the entire period, and (2) the same proportion of a tax for the entire period computed under this title at the rates specified for the calendar year 1919 which the portion of such period falling within the calendar year 1919 is of the entire period.

If ending in 1919.

Proportion of tax determined.

(c) If a fiscal year of a partnership begins in 1917 and ends in 1918 or begins in 1918 and ends in 1919, then notwithstanding the pro-

Partnership fiscal years of 1918, or 1919.

INCOME TAX.
Rates applicable to partner's share of income.

visions of subdivision (b) of section 218, (1) the rates for the calendar year during which such fiscal year begins shall apply to an amount of each partner's share of such partnership net income (determined under the law applicable to such year) equal to the proportion which the part of such fiscal year falling within such calendar year bears to the full fiscal year, and (2) the rates for the calendar year during which such fiscal year ends shall apply to an amount of each partner's share of such partnership net income (determined under the law applicable to such calendar year) equal to the proportion which the part of such fiscal year falling within such calendar year bears to the full fiscal year: *Provided*, That in the case of a personal service corporation with respect to a fiscal year beginning in 1917 and ending in 1918, the amount specified in clause (1) shall not be subject to normal tax.

Proviso.
Personal service corporations.
Exception for 1917.

Parts of income at different rates.

PARTS OF INCOME SUBJECT TO RATES FOR DIFFERENT YEARS.

Assignment to year applicable.

SEC. 206. That whenever parts of a taxpayer's income are subject to rates for different calendar years, the part subject to the rates for the most recent calendar year shall be placed in the lower brackets of the rate schedule provided in this title, the part subject to the rates for the next preceding calendar year shall be placed in the next higher brackets of the rate schedule applicable to that year, and so on until the entire net income has been accounted for. In determining the income, any deductions, exemptions or credits of a kind not plainly and properly chargeable against the income taxable at rates for a preceding year shall first be applied against the income subject to rates for the most recent calendar year; but any balance thereof shall be applied against the income subject to the rates of the next preceding year or years until fully allowed.

Application of deductions, etc.

Individuals.

PART II.—INDIVIDUALS.

Normal tax.

NORMAL TAX.

New rates imposed.
Vol. 39, p. 756.
Ante, p. 300.

SEC. 210. That, in lieu of the taxes imposed by subdivision (a) of section 1 of the Revenue Act of 1916 and by section 1 of the Revenue Act of 1917, there shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax at the following rates:

For 1918.

Proviso.
First \$4,000, of citizens, etc.

(a) For the calendar year 1918, 12 per centum of the amount of the net income in excess of the credits provided in section 216: *Provided*, That in the case of a citizen or resident of the United States the rate upon the first \$4,000 of such excess amount shall be 6 per centum;

Thereafter.

Proviso.
First \$4,000.

(b) For each calendar year thereafter, 8 per centum of the amount of the net income in excess of the credits provided in section 216: *Provided*, That in the case of a citizen or resident of the United States the rate upon the first \$4,000 of such excess amount shall be 4 per centum.

Surtax.

SURTAX.

New rates on incomes over \$5,000, in addition to normal tax.
Vol. 39, p. 756.
Ante, p. 301.

SEC. 211. (a) That, in lieu of the taxes imposed by subdivision (b) of section 1 of the Revenue Act of 1916 and by section 2 of the Revenue Act of 1917, but in addition to the normal tax imposed by section 210 of this Act, there shall be levied, collected, and paid for each taxable year upon the net income of every individual, a surtax equal to the sum of the following:

Rates.

1 per centum of the amount by which the net income exceeds \$5,000 and does not exceed \$6,000;

2 per centum of the amount by which the net income exceeds \$6,000 and does not exceed \$8,000;

3 per centum of the amount by which the net income exceeds \$8,000 and does not exceed \$10,000;

4 per centum of the amount by which the net income exceeds \$10,000 and does not exceed \$12,000;

5 per centum of the amount by which the net income exceeds \$12,000 and does not exceed \$14,000;

6 per centum of the amount by which the net income exceeds \$14,000 and does not exceed \$16,000;

7 per centum of the amount by which the net income exceeds \$16,000 and does not exceed \$18,000;

8 per centum of the amount by which the net income exceeds \$18,000 and does not exceed \$20,000;

9 per centum of the amount by which the net income exceeds \$20,000 and does not exceed \$22,000;

10 per centum of the amount by which the net income exceeds \$22,000 and does not exceed \$24,000;

11 per centum of the amount by which the net income exceeds \$24,000 and does not exceed \$26,000;

12 per centum of the amount by which the net income exceeds \$26,000 and does not exceed \$28,000;

13 per centum of the amount by which the net income exceeds \$28,000 and does not exceed \$30,000;

14 per centum of the amount by which the net income exceeds \$30,000 and does not exceed \$32,000;

15 per centum of the amount by which the net income exceeds \$32,000 and does not exceed \$34,000;

16 per centum of the amount by which the net income exceeds \$34,000 and does not exceed \$36,000;

17 per centum of the amount by which the net income exceeds \$36,000 and does not exceed \$38,000;

18 per centum of the amount by which the net income exceeds \$38,000 and does not exceed \$40,000;

19 per centum of the amount by which the net income exceeds \$40,000 and does not exceed \$42,000;

20 per centum of the amount by which the net income exceeds \$42,000 and does not exceed \$44,000;

21 per centum of the amount by which the net income exceeds \$44,000 and does not exceed \$46,000;

22 per centum of the amount by which the net income exceeds \$46,000 and does not exceed \$48,000;

23 per centum of the amount by which the net income exceeds \$48,000 and does not exceed \$50,000;

24 per centum of the amount by which the net income exceeds \$50,000 and does not exceed \$52,000;

25 per centum of the amount by which the net income exceeds \$52,000 and does not exceed \$54,000;

26 per centum of the amount by which the net income exceeds \$54,000 and does not exceed \$56,000;

27 per centum of the amount by which the net income exceeds \$56,000 and does not exceed \$58,000;

28 per centum of the amount by which the net income exceeds \$58,000 and does not exceed \$60,000;

29 per centum of the amount by which the net income exceeds \$60,000 and does not exceed \$62,000;

30 per centum of the amount by which the net income exceeds \$62,000 and does not exceed \$64,000;

31 per centum of the amount by which the net income exceeds \$64,000 and does not exceed \$66,000;

INCOME TAX.
Surtax—Continued.

32 per centum of the amount by which the net income exceeds \$66,000 and does not exceed \$68,000;
 33 per centum of the amount by which the net income exceeds \$68,000 and does not exceed \$70,000;
 34 per centum of the amount by which the net income exceeds \$70,000 and does not exceed \$72,000;
 35 per centum of the amount by which the net income exceeds \$72,000 and does not exceed \$74,000;
 36 per centum of the amount by which the net income exceeds \$74,000 and does not exceed \$76,000;
 37 per centum of the amount by which the net income exceeds \$76,000 and does not exceed \$78,000;
 38 per centum of the amount by which the net income exceeds \$78,000 and does not exceed \$80,000;
 39 per centum of the amount by which the net income exceeds \$80,000 and does not exceed \$82,000;
 40 per centum of the amount by which the net income exceeds \$82,000 and does not exceed \$84,000;
 41 per centum of the amount by which the net income exceeds \$84,000 and does not exceed \$86,000;
 42 per centum of the amount by which the net income exceeds \$86,000 and does not exceed \$88,000;
 43 per centum of the amount by which the net income exceeds \$88,000 and does not exceed \$90,000;
 44 per centum of the amount by which the net income exceeds \$90,000 and does not exceed \$92,000;
 45 per centum of the amount by which the net income exceeds \$92,000 and does not exceed \$94,000;
 46 per centum of the amount by which the net income exceeds \$94,000 and does not exceed \$96,000;
 47 per centum of the amount by which the net income exceeds \$96,000 and does not exceed \$98,000;
 48 per centum of the amount by which the net income exceeds \$98,000 and does not exceed \$100,000;
 52 per centum of the amount by which the net income exceeds \$100,000 and does not exceed \$150,000;
 56 per centum of the amount by which the net income exceeds \$150,000 and does not exceed \$200,000;
 60 per centum of the amount by which the net income exceeds \$200,000 and does not exceed \$300,000;
 63 per centum of the amount by which the net income exceeds \$300,000 and does not exceed \$500,000;
 64 per centum of the amount by which the net income exceeds \$500,000 and does not exceed \$1,000,000;
 65 per centum of the amount by which the net income exceeds \$1,000,000.

Mines, oil or gas wells.
 Maximum tax on sales of, developed, etc., by taxpayer.

(b) In the case of a bona fide sale of mines, oil or gas wells, or any interest therein, where the principal value of the property has been demonstrated by prospecting or exploration and discovery work done by the taxpayer, the portion of the tax imposed by this section attributable to such sale shall not exceed 20 per centum of the selling price of such property or interest.

Net income.

NET INCOME DEFINED.

Deductions from gross income constituting.
Post, p. 1066.

SEC. 212. (a) That in the case of an individual the term "net income" means the gross income as defined in section 213, less the deductions allowed by section 214.

Basis of computing.

(b) The net income shall be computed upon the basis of the taxpayer's annual accounting period (fiscal year or calendar year, as the case may be) in accordance with the method of accounting regularly

employed in keeping the books of such taxpayer; but if no such method of accounting has been so employed, or if the method employed does not clearly reflect the income, the computation shall be made upon such basis and in such manner as in the opinion of the Commissioner does clearly reflect the income. If the taxpayer's annual accounting period is other than a fiscal year as defined in section 200 or if the taxpayer has no annual accounting period or does not keep books, the net income shall be computed on the basis of the calendar year.

If a taxpayer changes his accounting period from fiscal year to calendar year, from calendar year to fiscal year, or from one fiscal year to another, the net income shall, with the approval of the Commissioner, be computed on the basis of such new accounting period, subject to the provisions of section 226.

INCOME TAX.

If taxpayer change accounting period.

GROSS INCOME DEFINED.

Gross income.

SEC. 213. That for the purposes of this title (except as otherwise provided in section 233) the term "gross income"—

Sources included.
Post, p. 1077.

(a) Includes gains, profits, and income derived from salaries, wages, or compensation for personal service (including in the case of the President of the United States, the judges of the Supreme and inferior courts of the United States, and all other officers and employees, whether elected or appointed, of the United States, Alaska, Hawaii, or any political subdivision thereof, or the District of Columbia, the compensation received as such), of whatever kind and in whatever form paid, or from professions, vocations, trades, businesses, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any source whatever. The amount of all such items shall be included in the gross income for the taxable year in which received by the taxpayer, unless, under methods of accounting permitted under subdivision (b) of section 212, any such amounts are to be properly accounted for as of a different period; but

From personal salaries, etc.
Federal officers, etc., included.

Professions, trades, business, etc.

Interest, rent, dividends, etc.

Included in taxable year received.

(b) Does not include the following items, which shall be exempt from taxation under this title:

Exclusions.

(1) The proceeds of life insurance policies paid upon the death of the insured to individual beneficiaries or to the estate of the insured;

From life insurance policies.

(2) The amount received by the insured as a return of premium or premiums paid by him under life insurance, endowment, or annuity contracts, either during the term or at the maturity of the term mentioned in the contract or upon surrender of the contract;

Returns from insurance contracts.

(3) The value of property acquired by gift, bequest, devise, or descent (but the income from such property shall be included in gross income);

Gifts, bequests, etc.

(4) Interest upon (a) the obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; or (b) securities issued under the provisions of the Federal Farm Loan Act of July 17, 1916; or (c) the obligations of the United States or its possessions; or (d) bonds issued by the War Finance Corporation: *Provided*, That every person owning any of the obligations, securities or bonds enumerated in clauses (a), (b), (c) and (d) shall, in the return required by this title, submit a statement showing the number and amount of such obligations, securities and bonds owned by him and the income received therefrom, in such form and with such information as the Commissioner may require. In the case of obligations of the United States issued after September 1, 1917, and in the case of bonds issued by the War Finance

Interest on State, etc., debts.
Farm loan bonds.
Vol. 39, p. 375.

Government or War Finance Corporation bonds.
Proviso.
Returns required.

Limitation on Federal securities issued after September 1, 1917, etc.

INCOME TAX.

Corporation, the interest shall be exempt only if and to the extent provided in the respective Acts authorizing the issue thereof as amended and supplemented, and shall be excluded from gross income only if and to the extent it is wholly exempt from taxation to the taxpayer both under this title and under Title III;

Post, p. 1088.

Foreign governments, on amounts from American securities.

(5) The income of foreign governments received from investments in the United States in stocks, bonds, or other domestic securities, owned by such foreign governments, or from interest on deposits in banks in the United States of moneys belonging to such foreign governments, or from any other source within the United States;

Personal injury payments.

(6) Amounts received, through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received whether by suit or agreement on account of such injuries or sickness;

By States, etc., from public utilities.

(7) Income derived from any public utility or the exercise of any essential governmental function and accruing to any State, Territory, or the District of Columbia, or any political subdivision of a State or Territory, or income accruing to the government of any possession of the United States, or any political subdivision thereof.

Under prior contract for operation, etc.

Whenever any State, Territory, or the District of Columbia, or any political subdivision of a State or Territory, prior to September 8, 1916, entered in good faith into a contract with any person, the object and purpose of which is to acquire, construct, operate, or maintain a public utility, no tax shall be levied under the provisions of this title upon the income derived from the operation of such public utility, so far as the payment thereof will impose a loss or burden upon such State, Territory, District of Columbia, or political subdivision; but this provision is not intended to confer upon such person any financial gain or exemption or to relieve such person from the payment of a tax as provided for in this title upon the part or portion of such income to which such person is entitled under such contract;

No personal exemption.

Persons in war service.

(8) So much of the amount received during the present war by a person in the military or naval forces of the United States as salary or compensation in any form from the United States for active services in such forces, as does not exceed \$3,500.

Limit.

Nonresident aliens. Only from United States sources.

(c) In the case of nonresident alien individuals, gross income includes only the gross income from sources within the United States, including interest on bonds, notes, or other interest-bearing obligations of residents, corporate or otherwise, dividends from resident corporations, and including all amounts received (although paid under a contract for the sale of goods or otherwise) representing profits on the manufacture and disposition of goods within the United States.

Deductions allowed

DEDUCTIONS ALLOWED.

Objects specified.

SEC. 214. (a) That in computing net income there shall be allowed as deductions:

Business expenses.

(1) All the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for personal services actually rendered, and including rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity;

Interest on debts.

Exception.

(2) All interest paid or accrued within the taxable year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations or securities (other than obligations of the United States issued after September 24, 1917), the interest upon which is

wholly exempt from taxation under this title as income to the taxpayer, or, in the case of a nonresident alien individual, the proportion of such interest which the amount of his gross income from sources within the United States bears to the amount of his gross income from all sources within and without the United States;

(3) Taxes paid or accrued within the taxable year imposed (a) by the authority of the United States, except income, war-profits and excess-profits taxes; or (b) by the authority of any of its possessions, except the amount of income, war-profits and excess-profits taxes allowed as a credit under section 222; or (c) by the authority of any State or Territory, or any county, school district, municipality, or other taxing subdivision of any State or Territory, not including those assessed against local benefits of a kind tending to increase the value of the property assessed; or (d) in the case of a citizen or resident of the United States, by the authority of any foreign country, except the amount of income, war-profits and excess-profits taxes allowed as a credit under section 222; or (e) in the case of a nonresident alien individual, by the authority of any foreign country (except income, war-profits and excess-profits taxes, and taxes assessed against local benefits of a kind tending to increase the value of the property assessed), upon property or business;

(4) Losses sustained during the taxable year and not compensated for by insurance or otherwise, if incurred in trade or business;

(5) Losses sustained during the taxable year and not compensated for by insurance or otherwise, if incurred in any transaction entered into for profit, though not connected with the trade or business; but in the case of a nonresident alien individual only as to such transactions within the United States;

(6) Losses sustained during the taxable year of property not connected with the trade or business (but in the case of a nonresident alien individual only property within the United States) if arising from fires, storms, shipwreck, or other casualty, or from theft, and if not compensated for by insurance or otherwise;

(7) Debts ascertained to be worthless and charged off within the taxable year;

(8) A reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonable allowance for obsolescence;

(9) In the case of buildings, machinery, equipment, or other facilities, constructed, erected, installed, or acquired, on or after April 6, 1917, for the production of articles contributing to the prosecution of the present war, and in the case of vessels constructed or acquired on or after such date for the transportation of articles or men contributing to the prosecution of the present war, there shall be allowed a reasonable deduction for the amortization of such part of the cost of such facilities or vessels as has been borne by the taxpayer, but not again including any amount otherwise allowed under this title or previous Acts of Congress as a deduction in computing net income. At any time within three years after the termination of the present war, the Commissioner may, and at the request of the taxpayer shall, reexamine the return, and if he then finds as a result of an appraisal or from other evidence that the deduction originally allowed was incorrect, the taxes imposed by this title and by Title III for the year or years affected shall be redetermined; and the amount of tax due upon such redetermination, if any, shall be paid upon notice and demand by the collector, or the amount of tax overpaid, if any, shall be credited or refunded to the taxpayer in accordance with the provisions of section 252;

(10) In the case of mines, oil and gas wells, other natural deposits, and timber, a reasonable allowance for depletion and for depreciation of improvements, according to the peculiar conditions in each case,

INCOME TAX.

Domestic taxes.
Exceptions.Foreign taxes.
By citizens or residents.By nonresident
aliens.

Business losses.

Losses not connected
with business.Casualty losses not
connected with business.

Worthless debts.

Exhaustion of business
property.Amortization of cost
of plants, vessels, etc.,
for war uses.

Limit.

Redetermination,
etc., of tax within three
years.Credit, etc., of over-
payments.

Post, p. 1065.

Mines, oil wells, tim-
ber, etc.
Allowance for deple-
tion, depreciation, etc.

INCOME TAX.

Provisos.

If acquired prior to March 1, 1913.

If discovered by taxpayer after March 1, 1913.

Leases.

Gifts to religious, etc., organizations.

Condition.

Vocational rehabilitation fund.
Ante, p. 619.

Limit.

Nonresident aliens.

Losses from inventory reduction or rebates on contracts.
Claims for, to be filed in 1918.

Bond required.

Payment of part disallowed.

Allowances to be deducted.

Deduction for loss if no claim filed.

Credit, etc., therefor.

based upon cost including cost of development not otherwise deducted: *Provided*, That in the case of such properties acquired prior to March 1, 1913, the fair market value of the property (or the taxpayer's interest therein) on that date shall be taken in lieu of cost up to that date: *Provided further*, That in the case of mines, oil and gas wells, discovered by the taxpayer, on or after March 1, 1913, and not acquired as the result of purchase of a proven tract or lease, where the fair market value of the property is materially disproportionate to the cost, the depletion allowance shall be based upon the fair market value of the property at the date of the discovery, or within thirty days thereafter; such reasonable allowance in all the above cases to be made under rules and regulations to be prescribed by the Commissioner with the approval of the Secretary. In the case of leases the deductions allowed by this paragraph shall be equitably apportioned between the lessor and lessee;

(11) Contributions or gifts made within the taxable year to corporations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, or to the special fund for vocational rehabilitation authorized by section 7 of the Vocational Rehabilitation Act, to an amount not in excess of 15 per centum of the taxpayer's net income as computed without the benefit of this paragraph. Such contributions or gifts shall be allowable as deductions only if verified under rules and regulations prescribed by the Commissioner, with the approval of the Secretary. In the case of a nonresident alien individual this deduction shall be allowed only as to contributions or gifts made to domestic corporations, or to such vocational rehabilitation fund;

(12) (a) At the time of filing return for the taxable year 1918 a taxpayer may file a claim in abatement based on the fact that he has sustained a substantial loss (whether or not actually realized by sale or other disposition) resulting from any material reduction (not due to temporary fluctuation) of the value of the inventory for such taxable year, or from the actual payment after the close of such taxable year of rebates in pursuance of contracts entered into during such year upon sales made during such year. In such case payment of the amount of the tax covered by such claim shall not be required until the claim is decided, but the taxpayer shall accompany his claim with a bond in double the amount of the tax covered by the claim, with sureties satisfactory to the Commissioner, conditioned for the payment of any part of such tax found to be due, with interest. If any part of such claim is disallowed then the remainder of the tax due shall on notice and demand by the collector be paid by the taxpayer with interest at the rate of 1 per centum per month from the time the tax would have been due had no such claim been filed. If it is shown to the satisfaction of the Commissioner that such substantial loss has been sustained, then in computing the tax imposed by this title the amount of such loss shall be deducted from the net income. (b) If no such claim is filed, but it is shown to the satisfaction of the Commissioner that during the taxable year 1919 the taxpayer has sustained a substantial loss of the character above described then the amount of such loss shall be deducted from the net income for the taxable year 1918 and the tax imposed by this title for such year shall be redetermined accordingly. Any amount found to be due to the taxpayer upon the basis of such redetermination shall be credited or refunded to the taxpayer in accordance with the provisions of section 252.

(b) In the case of a nonresident alien individual the deductions allowed in paragraphs (1), (4), (7), (8), (9), (10), and (12), and clause (e) of paragraph (3), of subdivision (a) shall be allowed only if and to the extent that they are connected with income arising from a source within the United States; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the United States shall be determined under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

INCOME TAX.
Nonresident aliens.
Deductions only on
business in United
States.

Apportionment.

ITEMS NOT DEDUCTIBLE.

Items not deductible.

SEC. 215. That in computing net income no deduction shall in any case be allowed in respect of—

Objects specified.

(a) Personal, living, or family expenses;

Personal, etc., ex-
penses.
Property improve-
ments.

(b) Any amount paid out for new buildings or for permanent improvements or betterments made to increase the value of any property or estate;

Restoring exhausted
property.

(c) Any amount expended in restoring property or in making good the exhaustion thereof for which an allowance is or has been made; or

Life insurance for
employees if taxpayer
benefited.

(d) Premiums paid on any life insurance policy covering the life of any officer or employee, or of any person financially interested in any trade or business carried on by the taxpayer, when the taxpayer is directly or indirectly a beneficiary under such policy.

CREDITS ALLOWED.

Credits allowed.

SEC. 216. That for the purpose of the normal tax only there shall be allowed the following credits:

Objects specified.

(a) The amount received as dividends from a corporation which is taxable under this title upon its net income, and amounts received as dividends from a personal service corporation out of earnings or profits upon which income tax has been imposed by Act of Congress;

Taxpaid corporation
dividends.

(b) The amount received as interest upon obligations of the United States and bonds issued by the War Finance Corporation, which is included in gross income under section 213;

Interest on Federal
securities, etc.

(c) In the case of a single person, a personal exemption of \$1,000, or in the case of the head of a family or a married person living with husband or wife, a personal exemption of \$2,000. A husband and wife living together shall receive but one personal exemption of \$2,000 against their aggregate net income; and in case they make separate returns, the personal exemption of \$2,000 may be taken by either or divided between them;

Personal exemptions.

Limit for husband
and wife.

(d) \$200 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer, if such dependent person is under eighteen years of age or is incapable of self-support because mentally or physically defective.

Allowance for de-
pendents.

(e) In the case of a nonresident alien individual who is a citizen or subject of a country which imposes an income tax, the credits allowed in subdivisions (c) and (d) shall be allowed only if such country allows a similar credit to citizens of the United States not residing in such country.

Nonresident aliens.
Personal exemptions
restricted.

NONRESIDENT ALIENS—ALLOWANCE OF DEDUCTIONS AND CREDITS.

Nonresident aliens.

SEC. 217. That a nonresident alien individual shall receive the benefit of the deductions and credits allowed in this title only by filing or causing to be filed with the collector a true and accurate return of his total income received from all sources corporate or otherwise in the United States, in the manner prescribed by this title, including therein all the information which the Commissioner

Returns required
from, to receive deduc-
tions.

INCOME TAX.

Proviso.
Claims may be filed with withholding agent.

Collection, etc., if no returns filed.

may deem necessary for the calculation of such deductions and credits: *Provided*, That the benefit of the credits allowed in subdivisions (c) and (d) of section 216 may, in the discretion of the Commissioner, and except as otherwise provided in subdivision (e) of that section, be received by filing a claim therefor with the withholding agent. In case of failure to file a return, the collector shall collect the tax on such income, and all property belonging to such nonresident alien individual shall be liable to distraint for the tax.

Partnerships.

PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS.

Partners taxed as individuals.

Computing share of income.

Additional credits from partnership exemptions.

Rates applied for partnership fiscal year.

Credit for 1918 of share of partnership's excess-profits tax in 1917.

Net income computed.

Charities not deducted.

Personal service corporation.

Only stockholders taxed.
Partnership provisions applied.

Proviso.
Accounting for distributions.

Undistributed income.

SEC. 218. (a) That individuals carrying on business in partnership shall be liable for income tax only in their individual capacity. There shall be included in computing the net income of each partner his distributive share, whether distributed or not, of the net income of the partnership for the taxable year, or, if his net income for such taxable year is computed upon the basis of a period different from that upon the basis of which the net income of the partnership is computed, then his distributive share of the net income of the partnership for any accounting period of the partnership ending within the fiscal or calendar year upon the basis of which the partner's net income is computed.

The partner shall, for the purpose of the normal tax, be allowed as credits, in addition to the credits allowed to him under section 216, his proportionate share of such amounts specified in subdivisions (a) and (b) of section 216 as are received by the partnership.

(b) If a fiscal year of a partnership ends during a calendar year for which the rates of tax differ from those for the preceding calendar year, then (1) the rates for such preceding calendar year shall apply to an amount of each partner's share of such partnership net income equal to the proportion which the part of such fiscal year falling within such calendar year bears to the full fiscal year, and (2) the rates for the calendar year during which such fiscal year ends shall apply to the remainder.

(c) In the case of an individual member of a partnership which makes return for a fiscal year beginning in 1917 and ending in 1918, his proportionate share of any excess-profits tax imposed upon the partnership under the Revenue Act of 1917 with respect to that part of such fiscal year falling in 1917, shall, for the purpose of determining the tax imposed by this title, be credited against that portion of the net income embraced in his personal return for the taxable year 1918 to which the rates for 1917 apply.

(d) The net income of the partnership shall be computed in the same manner and on the same basis as provided in section 212, except that the deduction provided in paragraph (11) of subdivision (a) of section 214 shall not be allowed.

(e) Personal service corporations shall not be subject to taxation under this title, but the individual stockholders thereof shall be taxed in the same manner as the members of partnerships. All the provisions of this title relating to partnerships and the members thereof shall so far as practicable apply to personal service corporations and the stockholders thereof: *Provided*, That for the purpose of this subdivision amounts distributed by a personal service corporation during its taxable year shall be accounted for by the distributees; and any portion of the net income remaining undistributed at the close of its taxable year shall be accounted for by the stockholders of such corporation at the close of its taxable year in proportion to their respective shares.

ESTATES AND TRUSTS.

INCOME TAX.
Estates and trusts.
Income taxable.

Sec. 219. (a) That the tax imposed by sections 210 and 211 shall apply to the income of estates or of any kind of property held in trust, including—

(1) Income received by estates of deceased persons during the period of administration or settlement of the estate;

Received during administration.

(2) Income accumulated in trust for the benefit of unborn or unascertained persons or persons with contingent interests;

Trust accumulations.

(3) Income held for future distribution under the terms of the will or trust; and

Held for future distribution.

(4) Income which is to be distributed to the beneficiaries periodically, whether or not at regular intervals, and the income collected by a guardian of an infant to be held or distributed as the court may direct.

Periodical distributions, etc.

(b) The fiduciary shall be responsible for making the return of income for the estate or trust for which he acts. The net income of the estate or trust shall be computed in the same manner and on the same basis as provided in section 212, except that there shall also be allowed as a deduction (in lieu of the deduction authorized by paragraph (11) of subdivision (a) of section 214) any part of the gross income which, pursuant to the terms of the will or deed creating the trust, is during the taxable year paid to or permanently set aside for the United States, any State, Territory, or any political subdivision thereof, or the District of Columbia, or any corporation organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual; and in cases under paragraph (4) of subdivision (a) of this section the fiduciary shall include in the return a statement of each beneficiary's distributive share of such net income, whether or not distributed before the close of the taxable year for which the return is made.

Responsibility for returns.
Net income computed.

Allowance for gifts to the public, charities, etc.

Statement of shares of distributees.

(c) In cases under paragraph (1), (2), or (3) of subdivision (a) the tax shall be imposed upon the net income of the estate or trust and shall be paid by the fiduciary, except that in determining the net income of the estate of any deceased person during the period of administration or settlement there may be deducted the amount of any income properly paid or credited to any legatee, heir or other beneficiary. In such cases the estate or trust shall, for the purpose of the normal tax, be allowed the same credits as are allowed to single persons under section 216.

Payment by fiduciary.

Deductions and credits allowed.

(d) In cases under paragraph (4) of subdivision (a), and in the case of any income of an estate during the period of administration or settlement permitted by subdivision (c) to be deducted from the net income upon which tax is to be paid by the fiduciary, the tax shall not be paid by the fiduciary, but there shall be included in computing the net income of each beneficiary his distributive share, whether distributed or not, of the net income of the estate or trust for the taxable year, or, if his net income for such taxable year is computed upon the basis of a period different from that upon the basis of which the net income of the estate or trust is computed, then his distributive share of the net income of the estate or trust for any accounting period of such estate or trust ending within the fiscal or calendar year upon the basis of which such beneficiary's net income is computed. In such cases the beneficiary shall, for the purpose of the normal tax, be allowed as credits in addition to the credits allowed to him under section 216, his proportionate share of such amounts specified in subdivisions (a) and (b) of section 216 as are received by the estate or trust.

Income of beneficiaries of distributive shares, etc.

Tax not paid by fiduciary.

Included in beneficiary's income.

Additional credits, etc.

INCOME TAX.
Corporation profits.

PROFITS OF CORPORATIONS TAXABLE TO STOCKHOLDERS.

No income tax on corporations accumulating gains to prevent surtax on stockholders. Individuals taxed.

War and excess profits deduction in computing income of members.

Evidence of purpose, etc.

Detailed statement required.

Payment of tax at source.

Nonresident aliens. Normal income tax of, payable thereat.

Exceptions.

Proviso. Interest of unknown owners.

Corporations agreeing to pay interest free from tax.

Tax to be withheld.

Proviso. Of unknown owners.

SEC. 220. That if any corporation, however created or organized, is formed or availed of for the purpose of preventing the imposition of the surtax upon its stockholders or members through the medium of permitting its gains and profits to accumulate instead of being divided or distributed, such corporation shall not be subject to the tax imposed by section 230, but the stockholders or members thereof shall be subject to taxation under this title in the same manner as provided in subdivision (e) of section 218 in the case of stockholders of a personal service corporation, except that the tax imposed by Title III shall be deducted from the net income of the corporation before the computation of the proportionate share of each stockholder or member. The fact that any corporation is a mere holding company, or that the gains and profits are permitted to accumulate beyond the reasonable needs of the business, shall be prima facie evidence of a purpose to escape the surtax; but the fact that the gains and profits are in any case permitted to accumulate and become surplus shall not be construed as evidence of a purpose to escape the tax in such case unless the Commissioner certifies that in his opinion such accumulation is unreasonable for the purposes of the business. When requested by the Commissioner, or any collector, every corporation shall forward to him a correct statement of such gains and profits and the names and addresses of the individuals or shareholders who would be entitled to the same if divided or distributed, and of the amounts that would be payable to each.

PAYMENT OF TAX AT SOURCE.

SEC. 221. (a) That all individuals, corporations and partnerships, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of the United States, having the control, receipt, custody, disposal, or payment, of interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income, of any nonresident alien individual (other than income received as dividends from a corporation which is taxable under this title upon its net income) shall (except in the cases provided for in subdivision (b) and except as otherwise provided in regulations prescribed by the Commissioner under section 217) deduct and withhold from such annual or periodical gains, profits, and income a tax equal to 8 per centum thereof: *Provided*, That the Commissioner may authorize such tax to be deducted and withheld from the interest upon any securities the owners of which are not known to the withholding agent.

(b) In any case where bonds, mortgages, or deeds of trust, or other similar obligations of a corporation contain a contract or provision by which the obligor agrees to pay any portion of the tax imposed by this title upon the obligee, or to reimburse the obligee for any portion of the tax, or to pay the interest without deduction for any tax which the obligor may be required or permitted to pay thereon or to retain therefrom under any law of the United States, the obligor shall deduct and withhold a tax equal to 2 per centum of the interest upon such bonds, mortgages, deeds of trust, or other obligations, whether such interest is payable annually or at shorter or longer periods and whether payable to a nonresident alien individual or to an individual citizen or resident of the United States or to a partnership: *Provided*, That the Commissioner may authorize such tax to be deducted and withheld in the case of interest upon

any such bonds, mortgages, deeds of trust or other obligations, the owners of which are not known to the withholding agent. Such deduction and withholding shall not be required in the case of a citizen or resident entitled to receive such interest, if he files with the withholding agent on or before February 1, a signed notice in writing claiming the benefit of the credits provided in subdivisions (c) and (d) of section 216; nor in the case of a nonresident alien individual if so provided for in regulations prescribed by the Commissioner under section 217.

(c) Every individual, corporation, or partnership required to deduct and withhold any tax under this section shall make return thereof on or before March first of each year and shall on or before June fifteenth pay the tax to the official of the United States Government authorized to receive it. Every such individual, corporation, or partnership is hereby made liable for such tax and is hereby indemnified against the claims and demands of any individual, corporation, or partnership for the amount of any payments made in accordance with the provisions of this section.

(d) Income upon which any tax is required to be withheld at the source under this section shall be included in the return of the recipient of such income, but any amount of tax so withheld shall be credited against the amount of income tax as computed in such return.

(e) If any tax required under this section to be deducted and withheld is paid by the recipient of the income, it shall not be re-collected from the withholding agent; nor in cases in which the tax is so paid shall any penalty be imposed upon or collected from the recipient of the income or the withholding agent for failure to return or pay the same, unless such failure was fraudulent and for the purpose of evading payment.

CREDIT FOR TAXES.

SEC. 222. (a) That the tax computed under Part II of this title shall be credited with:

(1) In the case of a citizen of the United States, the amount of any income, war-profits and excess-profits taxes paid during the taxable year to any foreign country, upon income derived from sources therein, or to any possession of the United States; and

(2) In the case of a resident of the United States, the amount of any such taxes paid during the taxable year to any possession of the United States; and

(3) In the case of an alien resident of the United States who is a citizen or subject of a foreign country, the amount of any such taxes paid during the taxable year to such country, upon income derived from sources therein, if such country, in imposing such taxes, allows a similar credit to citizens of the United States residing in such country; and

(4) In the case of any such individual who is a member of a partnership or a beneficiary of an estate or trust, his proportionate share of such taxes of the partnership or the estate or trust paid during the taxable year to a foreign country or to any possession of the United States, as the case may be.

(b) If accrued taxes when paid differ from the amounts claimed as credits by the taxpayer, or if any tax paid is refunded in whole or in part, the taxpayer shall notify the Commissioner who shall redetermine the amount of the tax due under Part II of this title for the year or years affected, and the amount of tax due upon such redetermination, if any, shall be paid by the taxpayer upon notice and demand by the collector, or the amount of tax overpaid, if any, shall be credited or refunded to the taxpayer in accordance with the pro-

INCOME TAX.

Exceptions where claim for credits filed by individual.

Nonresident aliens.

Returns from withholding agent.

Payment.

Indemnity for payment, etc.

Recipient to make return of tax withheld.

Tax paid by recipient not re-collectible, etc.

Credit for taxes.

Allowances.

Citizens, for taxes paid to foreign countries, etc.

Residents, to United States possessions.

Alien residents, if similar credit allowed in their country.

If partner, trust, beneficiary, etc.

Redetermination if paid taxes differ from credit claimed, etc.

INCOME TAX.
Accrued, but not
paid, tax.
Bond required.

visions of section 252. In the case of such a tax accrued but not paid, the Commissioner as a condition precedent to the allowance of this credit may require the taxpayer to give a bond with sureties satisfactory to and to be approved by the Commissioner in such penal sum as the Commissioner may require, conditioned for the payment by the taxpayer of any amount of tax found due upon any such redetermination; and the bond herein prescribed shall contain such further conditions as the Commissioner may require.

Evidence of foreign
income, etc., required.

(c) These credits shall be allowed only if the taxpayer furnishes evidence satisfactory to the Commissioner showing the amount of income derived from sources within such foreign country or such possession of the United States, and all other information necessary for the computation of such credits.

Individual returns.

INDIVIDUAL RETURNS.

Itemized statements
of gross income to be
made by taxpayer.

SEC. 223. That every individual having a net income for the taxable year of \$1,000 or over if single or if married and not living with husband or wife, or of \$2,000 or over if married and living with husband or wife, shall make under oath a return stating specifically the items of his gross income and the deductions and credits allowed by this title. If a husband and wife living together have an aggregate net income of \$2,000 or over, each shall make such a return unless the income of each is included in a single joint return.

By agent.

If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such taxpayer.

Partnership returns.

PARTNERSHIP RETURNS.

Itemized statement
of gross income.
Details.

SEC. 224. That every partnership shall make a return for each taxable year, stating specifically the items of its gross income and the deductions allowed by this title, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed and the amount of the distributive share of each individual. The return shall be sworn to by any one of the partners.

Fiduciary returns.

FIDUCIARY RETURNS.

Statement of gross
income of estate, etc.

SEC. 225. That every fiduciary (except receivers appointed by authority of law in possession of part only of the property of an individual) shall make under oath a return for the individual, estate or trust for which he acts (1) if the net income of such individual is \$1,000 or over if single or if married and not living with husband or wife, or \$2,000 or over if married and living with husband or wife, or (2) if the net income of such estate or trust is \$1,000 or over or if any beneficiary of such estate or trust is a nonresident alien, stating specifically the items of the gross income and the deductions and credits allowed by this title. Under such regulations as the Commissioner with the approval of the Secretary may prescribe, a return made by one of two or more joint fiduciaries and filed in the office of the collector of the district where such fiduciary resides shall be a sufficient compliance with the above requirement. The fiduciary shall make oath that he has sufficient knowledge of the affairs of such individual, estate or trust to enable him to make the return, and that the same is, to the best of his knowledge and belief, true and correct.

Joint fiduciaries.

Oath, etc.

Provisions
cable. appl-

Fiduciaries required to make returns under this Act shall be subject to all the provisions of this Act which apply to individuals.

RETURNS WHEN ACCOUNTING PERIOD CHANGED.

SEC. 226. That if a taxpayer, with the approval of the Commissioner, changes the basis of computing net income from fiscal year to calendar year a separate return shall be made for the period between the close of the last fiscal year for which return was made and the following December thirty-first. If the change is from calendar year to fiscal year, a separate return shall be made for the period between the close of the last calendar year for which return was made and the date designated as the close of the fiscal year. If the change is from one fiscal year to another fiscal year a separate return shall be made for the period between the close of the former fiscal year and the date designated as the close of the new fiscal year. If a taxpayer making his first return for income tax keeps his accounts on the basis of a fiscal year he shall make a separate return for the period between the beginning of the calendar year in which such fiscal year ends and the end of such fiscal year.

In all of the above cases the net income shall be computed on the basis of such period for which separate return is made, and the tax shall be paid thereon at the rate for the calendar year in which such period is included; and the credits provided in subdivisions (c) and (d) of section 216 shall be reduced respectively to amounts which bear the same ratio to the full credits provided in such subdivisions as the number of months in such period bears to twelve months.

TIME AND PLACE FOR FILING RETURNS.

SEC. 227. (a) That returns shall be made on or before the fifteenth day of the third month following the close of the fiscal year, or, if the return is made on the basis of the calendar year, then the return shall be made on or before the fifteenth day of March. The Commissioner may grant a reasonable extension of time for filing returns whenever in his judgment good cause exists and shall keep a record of every such extension and the reason therefor. Except in the case of taxpayers who are abroad, no such extension shall be for more than six months.

(b) Returns shall be made to the collector for the district in which is located the legal residence or principal place of business of the person making the return, or, if he has no legal residence or principal place of business in the United States, then to the collector at Baltimore, Maryland.

UNDERSTATEMENT IN RETURNS.

SEC. 228. That if the collector or deputy collector has reason to believe that the amount of any income returned is understated, he shall give due notice to the taxpayer making the return to show cause why the amount of the return should not be increased, and upon proof of the amount understated, may increase the same accordingly. Such taxpayer may furnish sworn testimony to prove any relevant facts and if dissatisfied with the decision of the collector may appeal to the Commissioner for his decision, under such rules of procedure as may be prescribed by the Commissioner with the approval of the Secretary.

PART III.—CORPORATIONS.

TAX ON CORPORATIONS.

SEC. 230. (a) That, in lieu of the taxes imposed by section 10 of the Revenue Act of 1916, as amended by the Revenue Act of 1917, and by section 4 of the Revenue Act of 1917, there shall be levied,

INCOME TAX.
Change of accounting periods.
Basis of returns for.

Accounting.

Computation of net income.

Returns.

Time for filing.

Extensions.

Limit.

To collector of district, etc.

Understatement of returns.

Increase by collector on notice.

Appeal to Commissioner, etc.

Corporations.

Tax.

Levied on net incomes.
Vol. 39, p. 705.
Ate, p. 302.

INCOME TAX.	collected, and paid for each taxable year upon the net income of every corporation a tax at the following rates:
For 1918.	(1) For the calendar year 1918, 12 per centum of the amount of the net income in excess of the credits provided in section 236; and
Thereafter.	(2) For each calendar year thereafter, 10 per centum of such excess amount.
By transportation systems. <i>Ante</i> , p. 451.	(b) For the purposes of the Act approved March 21, 1918, entitled "An Act to provide for the operation of transportation systems while under Federal control, for the just compensation of their owners, and for other purposes," five-sixths of the tax imposed by paragraph (1) of subdivision (a) and four-fifths of the tax imposed by paragraph (2) of subdivision (a) shall be treated as levied by an Act in amendment of Title I of the Revenue Act of 1917.

Exemptions.

CONDITIONAL AND OTHER EXEMPTIONS.

Designated organizations.	SEC. 231. That the following organizations shall be exempt from taxation under this title—
Labor, etc.	(1) Labor, agricultural, or horticultural organizations;
Mutual savings banks.	(2) Mutual savings banks not having a capital stock represented by shares;
Fraternal beneficiary societies, etc.	(3) Fraternal beneficiary societies, orders, or associations, (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and (b) providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association or their dependents;
Building and loan associations, etc.	(4) Domestic building and loan associations and cooperative banks without capital stock organized and operated for mutual purposes and without profit;
Mutual cemeteries.	(5) Cemetery companies owned and operated exclusively for the benefit of their members;
Religious, scientific, etc., organizations.	(6) Corporations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual;
Business leagues, etc.	(7) Business leagues, chambers of commerce, or boards of trade, not organized for profit and no part of the net earnings of which inures to the benefit of any private stockholder or individual;
Civic leagues, etc.	(8) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare;
Pleasure, etc., clubs.	(9) Clubs organized and operated exclusively for pleasure, recreation, and other nonprofitable purposes, no part of the net earnings of which inures to the benefit of any private stockholder or member;
Farmers local mutual associations.	(10) Farmers' or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations of a purely local character, the income of which consists solely of assessments, dues, and fees collected from members for the sole purpose of meeting expenses;
Marketing farm products, etc., associations.	(11) Farmers', fruit growers', or like associations, organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of produce furnished by them;
Trustees for exempted organizations.	(12) Corporations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to an organization which itself is exempt from the tax imposed by this title;
Federal land banks and farm-loan associations. Vol. 39, p. 380.	(13) Federal land banks and national farm-loan associations as provided in section 26 of the Act approved July 17, 1916, entitled "An Act to provide capital for agricultural development, to create

standard forms of investment based upon farm mortgage, to equalize rates of interest upon farm loans, to furnish a market for United States bonds, to create Government depositaries and financial agents for the United States, and for other purposes";

(14) Personal service corporations.

INCOME TAX.

Personal service corporations.

NET INCOME DEFINED.

Net income.

SEC. 232. That in the case of a corporation subject to the tax imposed by section 230 the term "net income" means the gross income as defined in section 233 less the deductions allowed by section 234, and the net income shall be computed on the same basis as is provided in subdivision (b) of section 212 or in section 226.

Computation of corporation taxable.

GROSS INCOME DEFINED.

Gross income.

SEC. 233. (a) That in the case of a corporation subject to the tax imposed by section 230 the term "gross income" means the gross income as defined in section 213, except that:

Sources.
Act, pp. 1065, 1075.

(1) In the case of life insurance companies there shall not be included in gross income such portion of any actual premium received from any individual policyholder as is paid back or credited to or treated as an abatement of premium of such policyholder within the taxable year.

Life insurance companies.

(2) Mutual marine insurance companies shall include in gross income the gross premiums collected and received by them less amounts paid for reinsurance.

Mutual marine insurance companies.

(b) In the case of a foreign corporation gross income includes only the gross income from sources within the United States, including the interest on bonds, notes, or other interest-bearing obligations of residents, corporate or otherwise, dividends from resident corporations, and including all amounts received (although paid under a contract for the sale of goods or otherwise) representing profits on the manufacture and disposition of goods within the United States.

Foreign corporations.
From United States sources only.

DEDUCTIONS ALLOWED.

Deductions.

SEC. 234. (a) That in computing the net income of a corporation subject to the tax imposed by section 230 there shall be allowed as deductions:

Designation of.

(1) All the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for personal services actually rendered, and including rentals or other payments required to be made as a condition to the continued use or possession of property to which the corporation has not taken or is not taking title, or in which it has no equity;

Business expenses.

(2) All interest paid or accrued within the taxable year on its indebtedness, except on indebtedness incurred or continued to purchase or carry obligations or securities (other than obligations of the United States issued after September 24, 1917) the interest upon which is wholly exempt from taxation under this title as income to the taxpayer, or, in the case of a foreign corporation, the proportion of such interest which the amount of its gross income from sources within the United States bears to the amount of its gross income from all sources within and without the United States;

Interest on debts.
Exceptions.

(3) Taxes paid or accrued within the taxable year imposed (a) by the authority of the United States, except income, war-profits and excess-profits taxes; or (b) by the authority of any of its posses-

Domestic taxes.
Exceptions.

INCOME TAX.	sions, except the amount of income, war-profits and excess-profits taxes allowed as a credit under section 238; or (c) by the authority of any State or Territory, or any county, school district, municipality, or other taxing subdivision of any State or Territory, not including those assessed against local benefits of a kind tending to increase the value of the property assessed; or (d) in the case of a domestic corporation, by the authority of any foreign country, except the amount of income, war-profits and excess-profits taxes allowed as a credit under section 238; or (e) in the case of a foreign corporation, by the authority of any foreign country (except income, war-profits and excess-profits taxes, and taxes assessed against local benefits of a kind tending to increase the value of the property assessed), upon the property or business: <i>Provided</i> , That in the case of obligors specified in subdivision (b) of section 221 no deduction for the payment of the tax imposed by this title or any other tax paid pursuant to the contract or provision referred to in that subdivision, shall be allowed;
Foreign taxes. Domestic corporations.	
Foreign corporations.	
<i>Proviso.</i> Exception. <i>Ante</i> , p. 1072.	
Losses.	(4) Losses sustained during the taxable year and not compensated for by insurance or otherwise;
Worthless debts.	(5) Debts ascertained to be worthless and charged off within the taxable year;
Tax-paid dividends, etc.	(6) Amounts received as dividends from a corporation which is taxable under this title upon its net income, and amounts received as dividends from a personal service corporation out of earnings or profits upon which income tax has been imposed by Act of Congress;
Exhaustion, etc., of property.	(7) A reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonable allowance for obsolescence;
Amortization of cost of plants, vessels, etc., for war uses.	(8) In the case of buildings, machinery, equipment, or other facilities, constructed, erected, installed, or acquired, on or after April 6, 1917, for the production of articles contributing to the prosecution of the present war, and in the case of vessels constructed or acquired on or after such date for the transportation of articles or men contributing to the prosecution of the present war, there shall be allowed a reasonable deduction for the amortization of such part of the cost of such facilities or vessels as has been borne by the taxpayer, but not again including any amount otherwise allowed under this title or previous Acts of Congress as a deduction in computing net income. At any time within three years after the termination of the present war the Commissioner may, and at the request of the taxpayer shall, reexamine the return, and if he then finds as a result of an appraisal or from other evidence that the deduction originally allowed was incorrect, the taxes imposed by this title and by Title III for the year or years affected shall be redetermined and the amount of tax due upon such redetermination, if any, shall be paid upon notice and demand by the collector, or the amount of tax overpaid, if any, shall be credited or refunded to the taxpayer in accordance with the provisions of section 252;
Limit.	
Redetermination, etc., of tax within three years.	
Credit, etc., for over- payments.	
Mines, oil wells, tim- ber, etc. Allowance for deple- tion, depreciation, etc.	(9) In the case of mines, oil and gas wells, other natural deposits, and timber, a reasonable allowance for depletion and for depreciation of improvements, according to the peculiar conditions in each case, based upon cost including cost of development not otherwise deducted: <i>Provided</i> , That in the case of such properties acquired prior to March 1, 1913, the fair market value of the property (or the taxpayer's interest therein) on that date shall be taken in lieu of cost up to that date: <i>Provided further</i> , That in the case of mines, oil and gas wells, discovered by the taxpayer, on or after March 1, 1913, and not acquired as the result of purchase of a proven tract or lease, where the fair market value of the property is materially disproportionate to the cost, the depletion allowance shall be based upon the fair market
<i>Provisos.</i> If acquired prior to March 1, 1913.	
If discovered by tax- payer after March 1, 1913.	

value of the property at the date of the discovery, or within thirty days thereafter; such reasonable allowance in all the above cases to be made under rules and regulations to be prescribed by the Commissioner with the approval of the Secretary. In the case of leases the deductions allowed by this paragraph shall be equitably apportioned between the lessor and lessee;

INCOME TAX.

Leases.

(10) In the case of insurance companies, in addition to the above: (a) The net addition required by law to be made within the taxable year to reserve funds (including in the case of assessment insurance companies the actual deposit of sums with State or Territorial officers pursuant to law as additions to guarantee or reserve funds); and (b) the sums other than dividends paid within the taxable year on policy and annuity contracts;

Insurance companies. Additional for reserve fund, etc.

(11) In the case of corporations issuing policies covering life, health, and accident insurance combined in one policy issued on the weekly premium payment plan continuing for life and not subject to cancellation, in addition to the above, such portion of the net addition (not required by law) made within the taxable year to reserve funds as the Commissioner finds to be required for the protection of the holders of such policies only;

Policy payments. Reserve for weekly payment policies.

(12) In the case of mutual marine insurance companies, there shall be allowed, in addition to the deductions allowed in paragraphs (1) to (10), inclusive, amounts repaid to policyholders on account of premiums previously paid by them, and interest paid upon such amounts between the ascertainment and the payment thereof;

Mutual marine companies.

Premium repayments.

(13) In the case of mutual insurance companies (other than mutual life or mutual marine insurance companies) requiring their members to make premium deposits to provide for losses and expenses, there shall be allowed, in addition to the deductions allowed in paragraphs (1) to (10), inclusive, (unless otherwise allowed under such paragraphs) the amount of premium deposits returned to their policyholders and the amount of premium deposits retained for the payment of losses, expenses, and reinsurance reserves;

Other mutual insurance companies.

Premium deposits returned.

(14) (a) At the time of filing return for the taxable year 1918 a taxpayer may file a claim in abatement based on the fact that he has sustained a substantial loss (whether or not actually realized by sale or other disposition) resulting from any material reduction (not due to temporary fluctuation) of the value of the inventory for such taxable year, or from the actual payment after the close of such taxable year of rebates in pursuance of contracts entered into during such year upon sales made during such year. In such case payment of the amount of the tax covered by such claim shall not be required until the claim is decided, but the taxpayer shall accompany his claim with a bond in double the amount of the tax covered by the claim, with sureties satisfactory to the Commissioner, conditioned for the payment of any part of such tax found to be due, with interest. If any part of such claim is disallowed then the remainder of the tax due shall on notice and demand by the collector be paid by the taxpayer with interest at the rate of 1 per centum per month from the time the tax would have been due had no such claim been filed. If it is shown to the satisfaction of the Commissioner that such substantial loss has been sustained, then in computing the taxes imposed by this title and by Title III the amount of such loss shall be deducted from the net income. (b) If no such claim is filed, but it is shown to the satisfaction of the Commissioner that during the taxable year 1919 the taxpayer has sustained a substantial loss of the character above described then the amount of such loss shall be deducted from the net income for the taxable year 1918 and the taxes imposed by this title and by Title III for such year shall be redetermined accordingly. Any amount found to be due to the taxpayer on the basis

Losses from inventory reduction or rebates paid on contracts.

Claims to be filed in 1918.

Bond required.

Payment of part disallowed.

Allowances to be deducted.

Deduction for loss if no claim filed.

Credit, etc., therefor.

INCOME TAX.

Foreign corporations.
Deductions only on
business in United
States.

of such redetermination shall be credited or refunded to the taxpayer in accordance with the provisions of section 252.

(b) In the case of a foreign corporation the deductions allowed in subdivision (a), except those allowed in paragraph (2) and in clauses (a), (b), and (c) of paragraph (3), shall be allowed only if and to the extent that they are connected with income arising from a source within the United States; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the United States shall be determined under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

Items not deductible.

ITEMS NOT DEDUCTIBLE.

Same as individuals.
Ante, p. 1069.

SEC. 235. That in computing net income no deduction shall in any case be allowed in respect of any of the items specified in section 215.

Credits allowed.

CREDITS ALLOWED.

Designation of.

SEC. 236. That for the purpose only of the tax imposed by section 230 there shall be allowed the following credits:

Interest on Federal,
etc., obligations.

(a) The amount received as interest upon obligations of the United States and bonds issued by the War Finance Corporation, which is included in gross income under section 233;

War and excess prof-
its tax.

Proviso.
Fiscal year ending
1918.
Computation.

(b) The amount of any taxes imposed by Title III for the same taxable year: *Provided*, That in the case of a corporation which makes return for a fiscal year beginning in 1917 and ending in 1918, in computing the tax as provided in subdivision (a) of section 205, the tax computed for the entire period under Title II of the Revenue Act of 1917 shall be credited against the net income computed for the entire period under Title I of the Revenue Act of 1916 as amended by the Revenue Act of 1917 and under Title I of the Revenue Act of 1917, and the tax computed for the entire period under Title III of this Act at the rates prescribed for the calendar year 1918 shall be credited against the net income computed for the entire period under this title; and

Allowance.

Domestic corpora-
tions, \$2,000.

(c) In the case of a domestic corporation, \$2,000.

Payment at source.

PAYMENT OF TAX AT SOURCE.

Of foreign corpora-
tions not in business in
United States.

SEC. 237. That in the case of foreign corporations subject to taxation under this title not engaged in trade or business within the United States and not having any office or place of business therein, there shall be deducted and withheld at the source in the same manner and upon the same items of income as is provided in section 221 a tax equal to 10 per centum thereof, and such tax shall be returned and paid in the same manner and subject to the same conditions as provided in that section: *Provided*, That in the case of interest described in subdivision (b) of that section the deduction and withholding shall be at the rate of 2 per centum.

Ante, p. 1072.

Proviso.
Interest free from
tax.

Credit for taxes.

CREDIT FOR TAXES.

Domestic corpora-
tions.
Paid to foreign coun-
try or United States
possession.

SEC. 238. (a) That in the case of a domestic corporation the total taxes imposed for the taxable year by this title and by Title III shall be credited with the amount of any income, war-profits and excess-profits taxes paid during the taxable year to any foreign country, upon income derived from sources therein, or to any possession of the United States.

Redetermination if
paid taxes differ from
credit claimed, etc.

If accrued taxes when paid differ from the amounts claimed as credits by the corporation, or if any tax paid is refunded in whole

or in part, the corporation shall at once notify the Commissioner who shall redetermine the amount of the taxes due under this title and under Title III for the year or years affected, and the amount of taxes due upon such redetermination, if any, shall be paid by the corporation upon notice and demand by the collector, or the amount of taxes overpaid, if any, shall be credited or refunded to the corporation in accordance with the provisions of section 252. In the case of such a tax accrued but not paid, the Commissioner as a condition precedent to the allowance of this credit may require the corporation to give a bond with sureties satisfactory to and to be approved by him in such penal sum as he may require, conditioned for the payment by the taxpayer of any amount of taxes found due upon any such redetermination; and the bond herein prescribed shall contain such further conditions as the Commissioner may require.

(b) This credit shall be allowed only if the taxpayer furnishes evidence satisfactory to the Commissioner showing the amount of income derived from sources within such foreign country or such possession of the United States, as the case may be, and all other information necessary for the computation of such credit.

(c) If a domestic corporation makes a return for a fiscal year beginning in 1917 and ending in 1918, only that proportion of this credit shall be allowed which the part of such period within the calendar year 1918 bears to the entire period.

INCOME TAX.

Tax accrued but not paid.
Bond required.

Evidence of foreign income required.

Domestic corporation fiscal year ending in 1918.

CORPORATION RETURNS.

Returns.

SEC. 239. That every corporation subject to taxation under this title and every personal service corporation shall make a return, stating specifically the items of its gross income and the deductions and credits allowed by this title. The return shall be sworn to by the president, vice president, or other principal officer and by the treasurer or assistant treasurer. If any foreign corporation has no office or place of business in the United States but has an agent in the United States, the return shall be made by the agent. In cases where receivers, trustees in bankruptcy, or assignees are operating the property or business of corporations, such receivers, trustees, or assignees shall make returns for such corporations in the same manner and form as corporations are required to make returns. Any tax due on the basis of such returns made by receivers, trustees, or assignees shall be collected in the same manner as if collected from the corporations of whose business or property they have custody and control.

Specific requirements.

By agent of foreign corporation.

Receivers, etc.

Collection.

Accounting.

Reduction of specific reduction for part of year.

Returns made under this section shall be subject to the provisions of sections 226 and 228. When return is made under section 226 the credit provided in subdivision (c) of section 236 shall be reduced to an amount which bears the same ratio to the full credit therein provided as the number of months in the period for which such return is made bears to twelve months.

CONSOLIDATED RETURNS.

Consolidated returns.

SEC. 240. (a) That corporations which are affiliated within the meaning of this section shall, under regulations to be prescribed by the Commissioner with the approval of the Secretary, make a consolidated return of net income and invested capital for the purposes of this title and Title III, and the taxes thereunder shall be computed and determined upon the basis of such return: *Provided*, That there shall be taken out of such consolidated net income and invested capital, the net income and invested capital of any such affiliated corporation organized after August 1, 1914, and not successor to a then existing business, 50 per centum or more of whose

From affiliated corporations.

Proviso.
Assessment, if organized after August 1, 1914, on income from Government's contracts during the war.

INCOME TAX.

gross income consists of gains, profits, commissions, or other income, derived from a Government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive. In such case the corporation so taken out shall be separately assessed on the basis of its own invested capital and net income and the remainder of such affiliated group shall be assessed on the basis of the remaining consolidated invested capital and net income.

Computed on proportionate assessments.

In any case in which a tax is assessed upon the basis of a consolidated return, the total tax shall be computed in the first instance as a unit and shall then be assessed upon the respective affiliated corporations in such proportions as may be agreed upon among them, or, in the absence of any such agreement, then on the basis of the net income properly assignable to each. There shall be allowed in computing the income tax only one specific credit of \$2,000 (as provided in section 236); in computing the war-profits credit (as provided in section 311) only one specific exemption of \$3,000; and in computing the excess-profits credit (as provided in section 312) only one specific exemption of \$3,000.

Limit of credits and exemptions.

Affiliated corporations defined.

(b) For the purpose of this section two or more domestic corporations shall be deemed to be affiliated (1) if one corporation owns directly or controls through closely affiliated interests or by a nominee or nominee substantially all the stock of the other or others, or (2) if substantially all the stock of two or more corporations is owned or controlled by the same interests.

Credit of foreign taxes if foreign corporation is owned, etc., by domestic.

(c) For the purposes of section 238 a domestic corporation which owns a majority of the voting stock of a foreign corporation shall be deemed to have paid the same proportion of any income, war-profits and excess-profits taxes paid (but not including taxes accrued) by such foreign corporation during the taxable year to any foreign country or to any possession of the United States upon income derived from sources without the United States, which the amount of any dividends (not deductible under section 234) received by such domestic corporation from such foreign corporation during the taxable year bears to the total taxable income of such foreign corporation upon or with respect to which such taxes were paid: *Provided*, That in no such case shall the amount of the credit for such taxes exceed the amount of such dividends (not deductible under section 234) received by such domestic corporation during the taxable year.

Proviso. Limit.

Returns.

TIME AND PLACE FOR FILING RETURNS.

Time of filing. *A* *nt*, p. 1075.

To collector of district, etc.

SEC. 241. (a) That returns of corporations shall be made at the same time as is provided in subdivision (a) of section 227.

(b) Returns shall be made to the collector of the district in which is located the principal place of business or principal office or agency of the corporation, or, if it has no principal place of business or principal office or agency in the United States, then to the collector at Baltimore, Maryland.

Administrative provisions.

PART IV.—ADMINISTRATIVE PROVISIONS.

Payment of taxes.

PAYMENT OF TAXES.

In four installments, except at source.

Periods.

SEC. 250. (a) That except as otherwise provided in this section and sections 221 and 237 the tax shall be paid in four installments, each consisting of one-fourth of the total amount of the tax. The first installment shall be paid at the time fixed by law for filing the return, and the second installment shall be paid on the fifteenth day of the third month, the third installment on the fifteenth day of the sixth month, and the fourth installment on the fifteenth day of the

ninth month, after the time fixed by law for filing the return. Where an extension of time for filing a return is granted the time for payment of the first installment shall be postponed until the date of the expiration of the period of the extension, but the time for payment of the other installments shall not be postponed unless the Commissioner so provides in granting the extension. In any case in which the time for the payment of any installment is at the request of the taxpayer thus postponed, there shall be added as part of such installment interest thereon at the rate of $\frac{1}{2}$ of 1 per centum per month from the time it would have been due if no extension had been granted, until paid. If any installment is not paid when due, the whole amount of the tax unpaid shall become due and payable upon notice and demand by the collector.

The tax may at the option of the taxpayer be paid in a single payment instead of in installments, in which case the total amount shall be paid on or before the time fixed by law for filing the return, or, where an extension of time for filing the return has been granted, on or before the expiration of the period of such extension.

(b) As soon as practicable after the return is filed, the Commissioner shall examine it. If it then appears that the correct amount of the tax is greater or less than that shown in the return, the installments shall be recomputed. If the amount already paid exceeds that which should have been paid on the basis of the installments as recomputed, the excess so paid shall be credited against the subsequent installments; and if the amount already paid exceeds the correct amount of the tax, the excess shall be credited or refunded to the taxpayer in accordance with the provisions of section 252.

If the amount already paid is less than that which should have been paid, the difference shall, to the extent not covered by any credits then due to the taxpayer under section 252, be paid upon notice and demand by the collector. In such case if the return is made in good faith and the understatement of the amount in the return is not due to any fault of the taxpayer, there shall be no penalty because of such understatement. If the understatement is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added as part of the tax 5 per centum of the total amount of the deficiency, plus interest at the rate of 1 per centum per month on the amount of the deficiency of each installment from the time the installment was due.

If the understatement is false or fraudulent with intent to evade the tax, then, in lieu of the penalty provided by section 3176 of the Revised Statutes, as amended, for false or fraudulent returns willfully made, but in addition to other penalties provided by law for false or fraudulent returns, there shall be added as part of the tax 50 per centum of the amount of the deficiency.

(c) If the return is made pursuant to section 3176 of the Revised Statutes as amended, the amount of tax determined to be due under such return shall be paid upon notice and demand by the collector.

(d) Except in the case of false or fraudulent returns with intent to evade the tax, the amount of tax due under any return shall be determined and assessed by the Commissioner within five years after the return was due or was made, and no suit or proceeding for the collection of any tax shall be begun after the expiration of five years after the date when the return was due or was made. In the case of such false or fraudulent returns, the amount of tax due may be determined at any time after the return is filed, and the tax may be collected at any time after it becomes due.

(e) If any tax remains unpaid after the date when it is due, and for ten days after notice and demand by the collector, then, except in the case of estates of insane, deceased, or insolvent persons, there

INCOME TAX.
Extension of first payment.

Interest added if unpaid, when due.

Whole amount on default.

Optional single payment on filing return, etc.

Examination, etc., by Commissioner.

Credit, etc., of excess.

Payment of deficiency.

Additional tax for negligence.

Penalty tax for false returns.
R. S., sec. 3176, p. 610.
Post, p. 1147.

Returns by revenue officer.
Post, p. 1147.

Time limit on suits for recoveries, etc.

False returns excepted.

Additional tax if unpaid when due.

INCOME TAX.	shall be added as part of the tax the sum of 5 per centum on the amount due but unpaid, plus interest at the rate of 1 per centum per month upon such amount from the time it became due: <i>Provided</i> , That as to any such amount which is the subject of a bona fide claim for abatement such sum of 5 per centum shall not be added and the interest from the time the amount was due until the claim is decided shall be at the rate of $\frac{1}{2}$ of 1 per centum per month.
<i>Proviso.</i> Reduced on claims for abatement.	
Notice, etc., inferred.	In the case of the first installment provided for in subdivision (a) the instructions printed on the return shall be deemed sufficient notice of the date when the tax is due and sufficient demand, and the taxpayer's computation of the tax on the return shall be deemed sufficient notice of the amount due.
Enforcement ex-penses.	(f) In any case in which in order to enforce payment of a tax it is necessary for a collector to cause a warrant of distraint to be served, there shall also be added as part of the tax the sum of \$5.
Immediate payment if acts of taxpayer prejudice collection, etc.	(g) If the Commissioner finds that a taxpayer designs quickly to depart from the United States or to remove his property therefrom, or to conceal himself or his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect the tax for the taxable year then last past or the taxable year then current unless such proceedings be brought without delay, the Commissioner shall declare the taxable period for such taxpayer terminated at the end of the calendar month then last past and shall cause notice of such finding and declaration to be given the taxpayer, together with a demand for immediate payment of the tax for the taxable period so declared terminated and of the tax for the preceding taxable year or so much of said tax as is unpaid, whether or not the time otherwise allowed by law for filing return and paying the tax has expired; and such taxes shall thereupon become immediately due and payable. In any action or suit brought to enforce payment of taxes made due and payable by virtue of the provisions of this subdivision the finding of the Commissioner, made as herein provided, whether made after notice to the taxpayer or not, shall be for all purposes presumptive evidence of the taxpayer's design. A taxpayer who is not in default in making any return or paying income, war-profits, or excess-profits tax under any Act of Congress may furnish to the United States, under regulations to be prescribed by the Commissioner with the approval of the Secretary, security approved by the Commissioner that he will duly make the return next thereafter required to be filed and pay the tax next thereafter required to be paid. The Commissioner may approve and accept in like manner security for return and payment of taxes made due and payable by virtue of the provisions of this subdivision, provided the taxpayer has paid in full all other income, war-profits, or excess-profits taxes due from him under any Act of Congress. If security is approved and accepted pursuant to the provisions of this subdivision and such further or other security with respect to the tax or taxes covered thereby is given as the Commissioner shall from time to time find necessary and require, payment of such taxes shall not be enforced by any proceedings under the provisions of this subdivision prior to the expiration of the time otherwise allowed for paying such respective taxes.
Finding of Commissioner presumption of intent.	
Bond, if not in default.	
Conditions of acceptance.	
Suspension of enforcement proceedings.	

Receipts for taxes.

RECEIPTS FOR TAXES.

To be given on request.

SEC. 251. That every collector to whom any payment of any tax is made under the provisions of this title shall upon request give to the person making such payment a full written or printed receipt, stating the amount paid and the particular account for which such payment was made; and whenever any debtor pays taxes on account of payments made or to be made by him to separate creditors the collector shall, if requested by such debtor, give a separate receipt for

the tax paid on account of each creditor in such form that the debtor can conveniently produce such receipts separately to his several creditors in satisfaction of their respective demands up to the amounts stated in the receipts; and such receipt shall be sufficient evidence in favor of such debtor to justify him in withholding from his next payment to his creditor the amount therein stated; but the creditor may, upon giving to his debtor a full written receipt acknowledging the payment to him of any sum actually paid and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such collector's receipt.

INCOME TAX.

Evidence of tax paid, by a debtor, etc.

REFUNDS.

SEC. 252. That if, upon examination of any return of income made pursuant to this Act, the Act of August 5, 1909, entitled "An Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," the Act of October 3, 1913, entitled "An Act to reduce tariff duties and to provide revenue for the Government, and for other purposes," the Revenue Act of 1916, as amended, or the Revenue Act of 1917, it appears that an amount of income, war-profits or excess-profits tax has been paid in excess of that properly due, then, notwithstanding the provisions of section 3228 of the Revised Statutes, the amount of the excess shall be credited against any income, war-profits or excess-profits taxes, or installment thereof, then due from the taxpayer under any other return, and any balance of such excess shall be immediately refunded to the taxpayer: *Provided*, That no such credit or refund shall be allowed or made after five years from the date when the return was due, unless before the expiration of such five years a claim therefor is filed by the taxpayer.

Refunds.

Credits for excess payments under previous laws.
Vol. 38, p. 112.
Vol. 38, p. 166.

Vol. 39, pp. 756, 1004.

Ante, pp. 300, 326.

R. S., sec. 3228, p. 620.

Refund of balance.

Provided.
Time limit.

PENALTIES.

SEC. 253. That any individual, corporation, or partnership required under this title to pay or collect any tax, to make a return or to supply information, who fails to pay or collect such tax, to make such return, or to supply such information at the time or times required under this title, shall be liable to a penalty of not more than \$1,000. Any individual, corporation, or partnership, or any officer or employee of any corporation or member or employee of a partnership, who willfully refuses to pay or collect such tax, to make such return, or to supply such information at the time or times required under this title, or who willfully attempts in any manner to defeat or evade the tax imposed by this title, shall be guilty of a misdemeanor and shall be fined not more than \$10,000 or imprisoned for not more than one year, or both, together with the costs of prosecution.

Penalties.

For failing to pay tax, make returns, etc.

Willful refusals, evasions, etc.

Punishment.

RETURNS OF PAYMENTS OF DIVIDENDS.

SEC. 254. That every corporation subject to the tax imposed by this title and every personal service corporation shall, when required by the Commissioner, render a correct return duly verified under oath, of its payments of dividends, stating the name and address of each stockholder, the number of shares owned by him, and the amount of dividends paid to him.

Dividend payments.

Specific sworn returns of, by corporations.

RETURNS OF BROKERS.

SEC. 255. That every individual, corporation, or partnership doing business as a broker shall, when required by the Commissioner, render a correct return duly verified under oath, under such rules and

Brokers.

Sworn returns of business transacted by.
Details.

INCOME TAX.

regulations as the Commissioner, with the approval of the Secretary, may prescribe, showing the names of customers for whom such individual, corporation, or partnership has transacted any business, with such details as to the profits, losses, or other information which the Commissioner may require, as to each of such customers, as will enable the Commissioner to determine whether all income tax due on profits or gains of such customers has been paid.

Information at source.

Required from all persons making fixed payments to others of \$1,000.
Ante, p. 337.

By United States officers.

Interest on corporation obligations.

Collecting foreign coupons, etc.

Names and addresses.

To be made each year.

INFORMATION AT SOURCE.

SEC. 256. That all individuals, corporations, and partnerships, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, and employers, making payment to another individual, corporation, or partnership, of interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments described in sections 254 and 255), of \$1,000 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Commissioner, under such regulations and in such form and manner and to such extent as may be prescribed by him with the approval of the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.

Such returns may be required, regardless of amounts, (1) in the case of payments of interest upon bonds, mortgages, deeds of trust, or other similar obligations of corporations, and (2) in the case of collections of items (not payable in the United States) of interest upon the bonds of foreign countries and interest upon the bonds of and dividends from foreign corporations by individuals, corporations, or partnerships, undertaking as a matter of business or for profit the collection of foreign payments of such interest or dividends by means of coupons, checks, or bills of exchange.

When necessary to make effective the provisions of this section the name and address of the recipient of income shall be furnished upon demand of the individual, corporation, or partnership paying the income.

The provisions of this section shall apply to the calendar year 1918 and each calendar year thereafter, but shall not apply to the payment of interest on obligations of the United States.

Publicity.

RETURNS TO BE PUBLIC RECORDS.

Returns made public records.
Inspection restricted.
Vol. 39, p. 772, amended.

Provisos.
Access by State officers.

Stockholders of corporation income returns.

Punishment for unauthorized divulging.

SEC. 257. That returns upon which the tax has been determined by the Commissioner shall constitute public records; but they shall be open to inspection only upon order of the President and under rules and regulations prescribed by the Secretary and approved by the President: *Provided*, That the proper officers of any State imposing an income tax may, upon the request of the governor thereof, have access to the returns of any corporation, or to an abstract thereof showing the name and income of the corporation, at such times and in such manner as the Secretary may prescribe: *Provided further*, That all bona fide stockholders of record owning 1 per centum or more of the outstanding stock of any corporation shall, upon making request of the Commissioner, be allowed to examine the annual income returns of such corporation and of its subsidiaries. Any stockholder who pursuant to the provisions of this section is allowed to examine

the return of any corporation, and who makes known in any manner whatever not provided by law the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any such return, shall be guilty of a misdemeanor and be punished by a fine not exceeding \$1,000, or by imprisonment not exceeding one year, or both.

INCOME TAX.

The Commissioner shall as soon as practicable in each year cause to be prepared and made available to public inspection in such manner as he may determine, in the office of the collector in each internal-revenue district and in such other places as he may determine, lists containing the names and the post-office addresses of all individuals making income-tax returns in such district.

List of income tax-payers to be prepared.

PUBLICATION OF STATISTICS.

Statistics.

SEC. 258. That the Commissioner, with the approval of the Secretary, shall prepare and publish annually statistics reasonably available with respect to the operation of the income, war-profits and excess-profits-tax laws, including classifications of taxpayers and of income, the amounts allowed as deductions, exemptions, and credits, and any other facts deemed pertinent and valuable.

Annual publication directed of income tax laws, etc.

COLLECTION OF FOREIGN ITEMS.

Collection of foreign items.

SEC. 259. That all individuals, corporations, or partnerships undertaking as a matter of business or for profit the collection of foreign payments of interest or dividends by means of coupons, checks, or bills of exchange shall obtain a license from the Commissioner and shall be subject to such regulations enabling the Government to obtain the information required under this title as the Commissioner, with the approval of the Secretary, shall prescribe; and whoever knowingly undertakes to collect such payments without having obtained a license therefor, or without complying with such regulations, shall be guilty of a misdemeanor and shall be fined not more than \$5,000, or imprisoned for not more than one year, or both.

Licenses required for collecting foreign coupons, etc.

Punishment for unlicensed collections.

CITIZENS OF UNITED STATES POSSESSIONS.

Citizens of United States possessions.

SEC. 260. That any individual who is a citizen of any possession of the United States (but not otherwise a citizen of the United States) and who is not a resident of the United States, shall be subject to taxation under this title only as to income derived from sources within the United States, and in such case the tax shall be computed and paid in the same manner and subject to the same conditions as in the case of other persons who are taxable only as to income derived from such sources.

If not of United States, taxable there only on income from United States sources.

PORTO RICO AND PHILIPPINE ISLANDS.

Porto Rico and Philippines.

SEC. 261. That in Porto Rico and the Philippine Islands the income tax shall be levied, assessed, collected, and paid in accordance with the provisions of the Revenue Act of 1916 as amended.

Tax collection by insular officials. Vol. 38, p. 180; Vol. 39, p. 776.

Returns shall be made and taxes shall be paid under Title I of such Act in Porto Rico or the Philippine Islands, as the case may be, by (1) every individual who is a citizen or resident of Porto Rico or the Philippine Islands or derives income from sources therein, and (2) every corporation created or organized in Porto Rico or the Philippine Islands or deriving income from sources therein. An individual who is neither a citizen nor a resident of Porto Rico or the Philippine Islands but derives income from sources therein,

Returns and payments. Citizens and residents.

Corporations.

Nonresidents from insular sources.

INCOME TAX.

shall be taxed in Porto Rico or the Philippine Islands as a nonresident alien individual, and a corporation created or organized outside Porto Rico or the Philippine Islands and deriving income from sources therein shall be taxed in Porto Rico or the Philippine Islands as a foreign corporation. For the purposes of section 216 and of paragraph (6) of subdivision (a) of section 234 a tax imposed in Porto Rico or the Philippine Islands upon the net income of a corporation shall not be deemed to be a tax under this title.

No credit or deduction for insular corporation tax.

Authority of insular legislatures.

The Porto Rican or Philippine Legislature shall have power by due enactment to amend, alter, modify, or repeal the income tax laws in force in Porto Rico or the Philippine Islands, respectively.

WAR AND EXCESS PROFITS TAX.

TITLE III.—WAR-PROFITS AND EXCESS-PROFITS TAX.

General definitions.

PART I.—GENERAL DEFINITIONS.

Terms used in this title.

SEC. 300. That when used in this title the terms "taxable year," "fiscal year," "personal service corporation," "paid or accrued," and "dividends" shall have the same meaning as provided for the purposes of income tax in sections 200 and 201. The first taxable year for the purposes of this title shall be the same as the first taxable year for the purposes of the income tax under Title II.

Tax.

PART II.—IMPOSITION OF TAX.

Additional tax on corporation net incomes. *Ante*, p. 302.

SEC. 301. (a) That in lieu of the tax imposed by Title II of the Revenue Act of 1917, but in addition to the other taxes imposed by this Act, there shall be levied, collected, and paid for the taxable year 1918 upon the net income of every corporation a tax equal to the sum of the following:

For 1918.

FIRST BRACKET.

Not in excess of 20 per cent of capital.

30 per centum of the amount of the net income in excess of the excess-profits credit (determined under section 312) and not in excess of 20 per centum of the invested capital;

SECOND BRACKET.

In excess thereof.

65 per centum of the amount of the net income in excess of 20 per centum of the invested capital;

THIRD BRACKET.

For higher income.

The sum, if any, by which 80 per centum of the amount of the net income in excess of the war-profits credit (determined under section 311) exceeds the amount of the tax computed under the first and second brackets.

For 1919, and thereafter.

(b) For the taxable year 1919 and each taxable year thereafter there shall be levied, collected, and paid upon the net income of every corporation (except corporations taxable under subdivision (c) of this section) a tax equal to the sum of the following:

Exception.

FIRST BRACKET.

Not in excess of 20 per cent of capital.

20 per centum of the amount of the net income in excess of the excess-profits credit (determined under section 312) and not in excess of 20 per centum of the invested capital;

SECOND BRACKET.

In excess thereof.

40 per centum of the amount of the net income in excess of 20 per centum of the invested capital.

(c) For the taxable year 1919 and each taxable year thereafter there shall be levied, collected, and paid upon the net income of every corporation which derives in such year a net income of more than \$10,000 from any Government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive, a tax equal to the sum of the following:

WAR AND EXCESS PROFITS TAX.
From Government contracts during the war.

(1) Such a portion of a tax computed at the rates specified in subdivision (a) as the part of the net income attributable to such Government contract or contracts bears to the entire net income. In computing such tax the excess-profits credit and the war-profits credit applicable to the taxable year shall be used;

Computation for 1918. for

(2) Such a portion of a tax computed at the rates specified in subdivision (b) as the part of the net income not attributable to such Government contract or contracts bears to the entire net income.

For 1919, and after.

For the purpose of determining the part of the net income attributable to such Government contract or contracts, the proper apportionment and allocation of the deductions with respect to gross income derived from such Government contract or contracts and from other sources, respectively, shall be determined under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

Determination of taxable income due to contracts.

(d) In any case where the full amount of the excess-profits credit is not allowed under the first bracket of subdivision (a) or (b), by reason of the fact that such credit is in excess of 20 per centum of the invested capital, the part not so allowed shall be deducted from the amount in the second bracket.

Deductions.

(e) For the purposes of the Act approved March 21, 1918, entitled "An Act to provide for the operation of transportation systems while under Federal control, for the just compensation of their owners, and for other purposes," the tax imposed by this title shall be treated as levied by an Act in amendment of Title II of the Revenue Act of 1917.

On railroads construed as levied by Revenue Act of 1917. Ante, p. 451.

Ante, p. 302.

SEC. 302. That the tax imposed by subdivision (a) of section 301 shall in no case be more than 30 per centum of the amount of the net income in excess of \$3,000 and not in excess of \$20,000, plus 80 per centum of the amount of the net income in excess of \$20,000; the tax imposed by subdivision (b) of section 301 shall in no case be more than 20 per centum of the amount of the net income in excess of \$3,000 and not in excess of \$20,000, plus 40 per centum of the amount of the net income in excess of \$20,000; and the above limitations shall apply to the taxes computed under subdivisions (a) and (b) of section 301, respectively, when used in subdivision (c) of that section. Nothing in this section shall be construed in such manner as to increase the tax imposed by section 301.

Limitations for 1918.

For 1919, and after.

Government contracts.

No increase authorized.

SEC. 303. That if part of the net income of a corporation is derived (1) from a trade or business (or a branch of a trade or business) in which the employment of capital is necessary, and (2) a part (constituting not less than 30 per centum of its total net income) is derived from a separate trade or business (or a distinctly separate branch of the trade or business) which if constituting the sole trade or business would bring it within the class of "personal service corporations," then (under regulations prescribed by the Commissioner with the approval of the Secretary) the tax upon the first part of such net income shall be separately computed (allowing in such computation only the same proportionate part of the credits authorized in sections 311 and 312), and the tax upon the second part shall be the same percentage thereof as the tax so computed upon the first part is of such first part: *Provided*, That the tax upon such second part shall in no case be less than 20 per centum thereof, unless the tax upon the entire net income, if computed without benefit of this sec-

Separation of tax if part of income from personal service corporation.

Proviso. Minimum.

WAR AND EXCESS PROFITS TAX.

Limit.

Exempted corporations. *Ante*, p. 1076.

Exemption of \$3,000.

Income from gold mining exempt.

For less than a year.

Credits.

Prewar period defined.

War-profits credits.

\$3,000 exemption. Ten per cent of difference between income and average prewar and taxable year capital.

Less than a year.

Further, if no prewar income, etc.

\$3,000.

Ten per cent of invested capital.

No prewar existence.

\$3,000.

Same percentage as similar business.

Determination by Commissioner.

Ante, p. 302.

If average not determined.

tion, would constitute less than 20 per centum of such entire net income, in which event the tax shall be determined upon the entire net income, without reference to this section, as other taxes are determined under this title. The total tax computed under this section shall be subject to the limitations provided in section 302.

SEC. 304. (a) That the corporations enumerated in section 231 shall, to the extent that they are exempt from income tax under Title II, be exempt from taxation under this title.

(b) Any corporation whose net income for the taxable year is less than \$3,000 shall be exempt from taxation under this title.

(c) In the case of any corporation engaged in the mining of gold, the portion of the net income derived from the mining of gold shall be exempt from the tax imposed by this title, and the tax on the remaining portion of the net income shall be the proportion of a tax computed without the benefit of this subdivision which such remaining portion of the net income bears to the entire net income.

SEC. 305. That if a tax is computed under this title for a period of less than twelve months, the specific exemption of \$3,000, wherever referred to in this title, shall be reduced to an amount which is the same proportion of \$3,000 as the number of months in the period is of twelve months.

PART III.—CREDITS.

SEC. 310. That as used in this title the term "prewar period" means the calendar years 1911, 1912, and 1913, or, if a corporation was not in existence during the whole of such period, then as many of such years during the whole of which the corporation was in existence.

SEC. 311. (a) That the war-profits credit shall consist of the sum of:

(1) A specific exemption of \$3,000; and
 (2) An amount equal to the average net income of the corporation for the prewar period, plus or minus, as the case may be, 10 per centum of the difference between the average invested capital for the prewar period and the invested capital for the taxable year. If the tax is computed for a period of less than twelve months such amount shall be reduced to the same proportion thereof as the number of months in the period is of twelve months.

(b) If the corporation had no net income for the prewar period, or if the amount computed under paragraph (2) of subdivision (a) is less than 10 per centum of its invested capital for the taxable year, then the war-profits credit shall be the sum of:

(1) A specific exemption of \$3,000; and
 (2) An amount equal to 10 per centum of the invested capital for the taxable year.

(c) If the corporation was not in existence during the whole of at least one calendar year during the prewar period, then, except as provided in subdivision (d), the war-profits credit shall be the sum of:

(1) A specific exemption of \$3,000; and
 (2) An amount equal to the same percentage of the invested capital of the taxpayer for the taxable year as the average percentage of net income to invested capital, for the prewar period, of corporations engaged in a trade or business of the same general class as that conducted by the taxpayer; but such amount shall in no case be less than 10 per centum of the invested capital of the taxpayer for the taxable year. Such average percentage shall be determined by the Commissioner on the basis of data contained in returns made under Title II of the Revenue Act of 1917, and the average known as the median shall be used. If such average percentage has not been determined and published at least 30 days prior to the time when the return of the taxpayer is due, then for purposes of such return

10 per centum shall be used in lieu thereof; but such average percentage when determined shall be used for the purposes of section 250 in determining the correct amount of the tax.

(d) The war-profits credit shall be determined in the manner provided in subdivision (b) instead of in the manner provided in subdivision (c), in the case of any corporation which was not in existence during the whole of at least one calendar year during the prewar period, if (1) a majority of its stock at any time during the taxable year is owned or controlled, directly or indirectly, by a corporation which was in existence during the whole of at least one calendar year during the prewar period, or if (2) 50 per centum or more of its gross income (as computed under section 233 for income tax purposes) consists of gains, profits, commissions, or other income, derived from a government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive.

(e) A foreign corporation shall not be entitled to a specific exemption of \$3,000.

SEC. 312. That the excess-profits credit shall consist of a specific exemption of \$3,000 plus an amount equal to 8 per centum of the invested capital for the taxable year.

A foreign corporation shall not be entitled to the specific exemption of \$3,000.

PART IV.—NET INCOME.

SEC. 320. (a) That for the purpose of this title the net income of a corporation shall be ascertained and returned—

(1) For the calendar years 1911 and 1912 upon the same basis and in the same manner as provided in section 38 of the Act entitled "An Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," approved August 5, 1909, except that taxes imposed by such section and paid by the corporation within the year shall be included;

(2) For the calendar year 1913 upon the same basis and in the same manner as provided in Section II of the Act entitled "An Act to reduce tariff duties and to provide revenue for the Government, and for other purposes," approved October 3, 1913, except that taxes imposed by section 38 of such Act of August 5, 1909, and paid by the corporation within the year shall be included, and except that the amounts received by it as dividends upon the stock or from the net earnings of other corporations subject to the tax imposed by Section II of such Act of October 3, 1913, shall be deducted; and

(3) For the taxable year upon the same basis and in the same manner as provided for income tax purposes in Title II of this Act.

(b) The average net income for the prewar period shall be determined by dividing the number of years within that period during the whole of which the corporation was in existence into the sum of the net income for such years, even though there may have been no net income for one or more of such years.

PART V.—INVESTED CAPITAL.

SEC. 325. (a) That as used in this title—

The term "intangible property" means patents, copyrights, secret processes and formulæ, good will, trade-marks, trade-brands, franchises, and other like property;

The term "tangible property" means stocks, bonds, notes, and other evidences of indebtedness, bills and accounts receivable, leaseholds, and other property other than intangible property;

The term "borrowed capital" means money or other property borrowed, whether represented by bonds, notes, open accounts, or otherwise;

WAR AND EXCESS PROFITS TAX.

Corporation owned by one having prewar existence.

If greater part of income from Government or war contracts.

\$3,000 not allowed foreign corporations.

Excess-profits credit.

Foreign corporations.

Net income.

Ascertainment.

Basis for 1911 and 1912. Vol. 36, p. 112.

Deductions allowed.

For 1913. Vol. 33, p. 172.

Deductions.

Taxable year.

Average for prewar period.

Invested capital.

Items included.

"Intangible property."

"Tangible property."

"Borrowed capital."

WAR AND EXCESS PROF-
ITS TAX.
"Inadmissible as-
sets."
Sources excluded.

The term "inadmissible assets" means stocks, bonds, and other obligations (other than obligations of the United States), the dividends or interest from which is not included in computing net income, but where the income derived from such assets consists in part of gain or profit derived from the sale or other disposition thereof, or where all or part of the interest derived from such assets is in effect included in the net income because of the limitation on the deduction of interest under paragraph (2) of subdivision (a) of section 234, a corresponding part of the capital invested in such assets shall not be deemed to be inadmissible assets;

"Admissible assets."

The term "admissible assets" means all assets other than inadmissible assets, valued in accordance with the provisions of subdivision (a) of section 326, section 330, and section 331.

Value of stock with
no par, etc.

(b) For the purposes of this title, the par value of stock or shares shall, in the case of stock or shares issued at a nominal value or having no par value, be deemed to be the fair market value as of the date or dates of issue of such stock or shares.

Invested capital com-
strued.

SEC. 326. (a) That as used in this title the term "invested capital" for any year means (except as provided in subdivisions (b) and (c) of this section);

Cash paid in.

(1) Actual cash bona fide paid in for stock or shares;

Value of other tangi-
ble property.

(2) Actual cash value of tangible property, other than cash, bona fide paid in for stock or shares, at the time of such payment, but in no case to exceed the par value of the original stock or shares specifically issued therefor, unless the actual cash value of such tangible property at the time paid in is shown to the satisfaction of the Commissioner to have been clearly and substantially in excess of such par value, in which case such excess shall be treated as paid-in surplus:

Limitation.

Proviso.
Record to be kept
where included in ex-
cess of stock issued
therefor.

Provided, That the Commissioner shall keep a record of all cases in which tangible property is included in invested capital at a value in excess of the stock or shares issued therefor, containing the name and address of each taxpayer, the business in which engaged, the amount of invested capital and net income shown by the return, the value of the tangible property at the time paid in, the par value of the stock or shares specifically issued therefor, and the amount included under this paragraph as paid-in surplus. The Commissioner shall furnish a copy of such record and other detailed information with respect to such cases when required by resolution of either House of Congress, without regard to the restrictions contained in section 257;

Copy, etc., to Con-
gress.

Ante, p. 1086.

Surplus and undi-
vided profits.

(3) Paid-in or earned surplus and undivided profits; not including surplus and undivided profits earned during the year;

Intangible property
paid for stock before
March 3, 1917.

(4) Intangible property bona fide paid in for stock or shares prior to March 3, 1917, in an amount not exceeding (a) the actual cash value of such property at the time paid in, (b) the par value of the stock or shares issued therefor, or (c) in the aggregate 25 per centum of the par value of the total stock or shares of the corporation outstanding on March 3, 1917, whichever is lowest;

After March 3, 1917.

(5) Intangible property bona fide paid in for stock or shares on or after March 3, 1917, in an amount not exceeding (a) the actual cash value of such property at the time paid in, (b) the par value of the stock or shares issued therefor, or (c) in the aggregate 25 per centum of the par value of the total stock or shares of the corporation outstanding at the beginning of the taxable year, whichever is lowest: *Provided*, That in no case shall the total amount included under paragraphs (4) and (5) exceed in the aggregate 25 per centum of the par value of the total stock or shares of the corporation outstanding at the beginning of the taxable year; but

Proviso.
Maximum.

Borrowed capital not
included.

(b) As used in this title the term "invested capital" does not include borrowed capital.

(c) There shall be deducted from invested capital as above defined a percentage thereof equal to the percentage which the amount of inadmissible assets is of the amount of admissible and inadmissible assets held during the taxable year.

WAR AND EXCESS PROFITS TAX.
Percentage of inadmissible assets deducted.

(d) The invested capital for any period shall be the average invested capital for such period, but in the case of a corporation making a return for a fractional part of a year, it shall (except for the purpose of paragraph (2) of subdivision (a) of section 311) be the same fractional part of such average invested capital.

Average invested capital determined.

The average invested capital for the prewar period shall be determined by dividing the number of years within that period during the whole of which the corporation was in existence into the sum of the average invested capital for such years.

For prewar period.

SEC. 327. That in the following cases the tax shall be determined as provided in section 328:

Determination of tax from average similar business.

(a) Where the Commissioner is unable to determine the invested capital as provided in section 326;

Invested capital not determined.

(b) In the case of a foreign corporation;

Foreign corporations.

(c) Where a mixed aggregate of tangible property and intangible property has been paid in for stock or for stock and bonds and the Commissioner is unable satisfactorily to determine the respective values of the several classes of property at the time of payment, or to distinguish the classes of property paid in for stock and for bonds, respectively;

Property for stock not separable.

(d) Where upon application by the corporation the Commissioner finds and so declares of record that the tax if determined without benefit of this section would, owing to abnormal conditions affecting the capital or income of the corporation, work upon the corporation an exceptional hardship evidenced by gross disproportion between the tax computed without benefit of this section and the tax computed by reference to the representative corporations specified in section 328. This subdivision shall not apply to any case (1) in which the tax (computed without benefit of this section) is high merely because the corporation earned within the taxable year a high rate of profit upon a normal invested capital, nor (2) in which 50 per centum or more of the gross income of the corporation for the taxable year (computed under section 233 of Title II) consists of gains, profits, commissions, or other income, derived on a cost-plus basis from a Government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive.

Upon application to prevent hardship from abnormal conditions.

Exceptions.

High earnings on normal capital.

Incomes from cost-plus Government war contracts, etc.

SEC. 328. (a) In the cases specified in section 327 the tax shall be the amount which bears the same ratio to the net income of the taxpayer (in excess of the specific exemption of \$3,000) for the taxable year, as the average tax of representative corporations engaged in a like or similar trade or business, bears to their average net income (in excess of the specific exemption of \$3,000) for such year. In the case of a foreign corporation the tax shall be computed without deducting the specific exemption of \$3,000 either for the taxpayer or the representative corporations.

Tax determined by comparison with average similar business.

Foreign corporations

In computing the tax under this section the Commissioner shall compare the taxpayer only with representative corporations whose invested capital can be satisfactorily determined under section 326 and which are, as nearly as may be, similarly circumstanced with respect to gross income, net income, profits per unit of business transacted and capital employed, the amount and rate of war profits or excess profits, and all other relevant facts and circumstances.

Method directed.

(b) For the purposes of subdivision (a) the ratios between the average tax and the average net income of representative corporations shall be determined by the Commissioner in accordance with regulations prescribed by him with the approval of the Secretary.

Regulations for determining averages.

WAR AND EXCESS PROFITS TAX.

Computation if tax less than half of income.

If more.

Determination of correct amount.

Subsequent payment.

Record of determined cases.

Information to Congress.

Ante, p. 1088.

Reorganizations.

After January 1, 1911, deemed continuance of same business for prewar period.

Income of prewar partnership or individual business.

Deductions allowed.

Organization before July 1, 1919, if a previous partnership, etc., may be taxed as corporation from January 1, 1918.

Undistributed earnings may be taxed to recipients, etc.

Provisos.
Minimum income exception.

In cases in which the tax is to be computed under this section, if the tax as computed without the benefit of this section is less than 50 per centum of the net income of the taxpayer, the installments shall in the first instance be computed upon the basis of such tax; but if the tax so computed is 50 per centum or more of the net income, the installments shall in the first instance be computed upon the basis of a tax equal to 50 per centum of the net income. In any case, the actual ratio when ascertained shall be used in determining the correct amount of the tax. If the correct amount of the tax when determined exceeds 50 per centum of the net income, any excess of the correct installments over the amounts actually paid shall on notice and demand be paid together with interest at the rate of $\frac{1}{2}$ of 1 per centum per month on such excess from the time the installment was due.

(c) The Commissioner shall keep a record of all cases in which the tax is determined in the manner prescribed in subdivision (a), containing the name and address of each taxpayer, the business in which engaged, the amount of invested capital and net income shown by the return, and the amount of invested capital as determined under such subdivision. The Commissioner shall furnish a copy of such record and other detailed information with respect to such cases when required by resolution of either House of Congress, without regard to the restrictions contained in section 257.

PART VI.—REORGANIZATIONS.

SEC. 330. That in the case of the reorganization, consolidation, or change of ownership after January 1, 1911, of a trade or business now carried on by a corporation, the corporation shall for the purposes of this title be deemed to have been in existence prior to that date, and the net income and invested capital of such predecessor trade or business for all or any part of the prewar period prior to the organization of the corporation now carrying on such trade or business shall be deemed to have been the net income and invested capital of such corporation.

If such predecessor trade or business was carried on by a partnership or individual the net income for the prewar period shall, under regulations prescribed by the Commissioner with the approval of the Secretary, be ascertained and returned as nearly as may be upon the same basis and in the same manner as provided for corporations in Title II, including a reasonable deduction for salary or compensation to each partner or the individual for personal services actually rendered.

In the case of the organization as a corporation before July 1, 1919, of any trade or business in which capital is a material income-producing factor and which was previously owned by a partnership or individual, the net income of such trade or business from January 1, 1918, to the date of such reorganization may at the option of the individual or partnership be taxed as the net income of a corporation is taxed under Titles II and III; in which event the net income and invested capital of such trade or business shall be computed as if such corporation had been in existence on and after January 1, 1918, and the undistributed profits or earnings of such trade or business shall not be subject to the surtax imposed in section 211, but amounts distributed on or after January 1, 1918, from the earnings of such trade or business shall be taxed to the recipients as dividends, and all the provisions of Titles II and III relating to corporations shall so far as practicable apply to such trade or business: *Provided*, That this paragraph shall not apply to any trade or business

the net income of which for the taxable year 1918 was less than 20 per centum of its invested capital for such year: *Provided further*, That any taxpayer who takes advantage of this paragraph shall pay the tax imposed by section 1000 of this Act and by the first subdivision of section 407 of the Revenue Act of 1916, as if such taxpayer had been a corporation on and after January 1, 1918, with a capital stock having no par value.

WAR AND EXCESS PROP-
ERTY TAX.

Corporation special
tax to be paid.
Post, p. 1100.

If assets not included
in prewar capital.

Readjustments au-
thorized.

Valuation of assets
transferred after March
3, 1917.

Proviso.
If previous owner not
a corporation.

If any asset of the trade or business in existence both during the taxable year and any prewar year is included in the invested capital for the taxable year but is not included in the invested capital for such prewar year, or is valued on a different basis in computing the invested capital for the taxable year and such prewar year, respectively, then under rules and regulations to be prescribed by the Commissioner with the approval of the Secretary such readjustments shall be made as are necessary to place the computation of the invested capital for such prewar year on the basis employed in determining the invested capital for the taxable year.

SEC. 331. In the case of the reorganization, consolidation, or change of ownership of a trade or business, or change of ownership of property, after March 3, 1917, if an interest or control in such trade or business or property of 50 per centum or more remains in the same persons, or any of them, then no asset transferred or received from the previous owner shall, for the purpose of determining invested capital, be allowed a greater value than would have been allowed under this title in computing the invested capital of such previous owner if such asset had not been so transferred or received: *Provided*, That if such previous owner was not a corporation, then the value of any asset so transferred or received shall be taken at its cost of acquisition (at the date when acquired by such previous owner) with proper allowance for depreciation, impairment, betterment or development, but no addition to the original cost shall be made for any charge or expenditure deducted as expense or otherwise on or after March 1, 1913, in computing the net income of such previous owner for purposes of taxation.

PART VII.—MISCELLANEOUS.

Miscellaneous.

SEC: 335. (a) That if a corporation (other than a personal service corporation) makes return for a fiscal year beginning in 1917 and ending in 1918, the tax for the first taxable year under this title shall be the sum of: (1) the same proportion of a tax for the entire period computed under Title II of the Revenue Act of 1917 which the portion of such period falling within the calendar year 1917 is of the entire period, and (2) the same proportion of a tax for the entire period computed under this title at the rates specified in subdivision (a) of section 301 which the portion of such period falling within the calendar year 1918 is of the entire period. Any amount heretofore or hereafter paid on account of the tax imposed for such fiscal year by Title II of the Revenue Act of 1917 shall be credited toward the payment of the tax imposed for such fiscal year by this title, and if the amount so paid exceeds the amount of the tax imposed by this title, the excess shall be credited or refunded to the corporation in accordance with the provisions of section 252.

Tax for fiscal year
ending in 1918.

Proportions com-
puted.

Credits for former
taxes paid.

Refund, etc., of ex-
cess.

For fiscal year ending
in 1919.
Proportions.

(b) If a corporation makes return for a fiscal year beginning in 1918 and ending in 1919, the tax for such fiscal year under this title shall be the sum of: (1) the same proportion of a tax for the entire period computed under subdivision (a) of section 301 which the portion of such period falling within the calendar year 1918 is of the entire period, and (2) the same proportion of a tax for the entire period computed under subdivision (b) or (c) of section 301 which the por-

WAR AND EXCESS PROFITS TAX.

Partnership or personal service corporation for fiscal year ending in 1918.

Refund of tax for period after January 1, 1918.

Returns required.

Payment of tax.
Ante, p. 1081.

Mines, oil wells, etc.
Maximum of tax on sales, etc., if discovered by taxpayer.

tion of such period falling within the calendar year 1919 is of the entire period.

(c) If a partnership or a personal service corporation makes return for a fiscal year beginning in 1917 and ending in 1918, it shall pay the same proportion of a tax for the entire period computed under Title II of the Revenue Act of 1917 which the portion of such period falling within the calendar year 1917 is of the entire period.

Any tax paid by a partnership or personal service corporation for any period beginning on or after January 1, 1918, shall be immediately refunded to the partnership or corporation as a tax erroneously or illegally collected.

SEC. 336. That every corporation, not exempt under section 304, shall make a return for the purposes of this title. Such returns shall be made, and the taxes imposed by this title shall be paid, at the same times and places, in the same manner, and subject to the same conditions, as is provided in the case of returns and payment of income tax by corporations for the purposes of Title II, and all the provisions of that title not inapplicable, including penalties, are hereby made applicable to the taxes imposed by this title.

SEC. 337. That in the case of a bona fide sale of mines, oil or gas wells, or any interest therein, where the principal value of the property has been demonstrated by prospecting or exploration and discovery work done by the taxpayer, the portion of the tax imposed by this title attributable to such sale shall not exceed 20 per centum of the selling price of such property or interest.

ESTATE TAX.

TITLE IV.—ESTATE TAX.

Construction of terms.
"Executor."

"Collector."

Tax on transfers of estates of decedents hereafter.

Vol. 39, pp. 777, 1002.
Ante, p. 324.

Rates.

SEC. 400. That when used in this title—

The term "executor" means the executor or administrator of the decedent, or, if there is no executor or administrator, any person who takes possession of any property of the decedent; and

The term "collector" means the collector of internal revenue of the district in which was the domicile of the decedent at the time of his death, or, if there was no such domicile in the United States, then the collector of the district in which is situated the part of the gross estate of the decedent in the United States, or, if such part of the gross estate is situated in more than one district, then the collector of internal revenue of such district as may be designated by the Commissioner.

SEC. 401. That (in lieu of the tax imposed by Title II of the Revenue Act of 1916, as amended, and in lieu of the tax imposed by Title IX of the Revenue Act of 1917) a tax equal to the sum of the following percentages of the value of the net estate (determined as provided in section 403) is hereby imposed upon the transfer of the net estate of every decedent dying after the passage of this Act, whether a resident or nonresident of the United States:

1 per centum of the amount of the net estate not in excess of \$50,000;

2 per centum of the amount by which the net estate exceeds \$50,000 and does not exceed \$150,000;

3 per centum of the amount by which the net estate exceeds \$150,000 and does not exceed \$250,000;

4 per centum of the amount by which the net estate exceeds \$250,000 and does not exceed \$450,000;

6 per centum of the amount by which the net estate exceeds \$450,000 and does not exceed \$750,000;

8 per centum of the amount by which the net estate exceeds \$750,000 and does not exceed \$1,000,000;

ESTATE TAX.

10 per centum of the amount by which the net estate exceeds \$1,000,000 and does not exceed \$1,500,000;

12 per centum of the amount by which the net estate exceeds \$1,500,000 and does not exceed \$2,000,000;

14 per centum of the amount by which the net estate exceeds \$2,000,000 and does not exceed \$3,000,000;

16 per centum of the amount by which the net estate exceeds \$3,000,000 and does not exceed \$4,000,000;

18 per centum of the amount by which the net estate exceeds \$4,000,000 and does not exceed \$5,000,000;

20 per centum of the amount by which the net estate exceeds \$5,000,000 and does not exceed \$8,000,000;

22 per centum of the amount by which the net estate exceeds \$8,000,000 and does not exceed \$10,000,000; and

25 per centum of the amount by which the net estate exceeds \$10,000,000.

The taxes imposed by this title or by Title II of the Revenue Act of 1916 (as amended by the Act entitled "An Act to provide increased revenue to defray the expenses of the increased appropriations for the Army and Navy and the extensions of fortifications, and for other purposes," approved March 3, 1917) or by Title IX of the Revenue Act of 1917, shall not apply to the transfer of the net estate of any decedent who has died or may die while serving in the military or naval forces of the United States in the present war or from injuries received or disease contracted while in such service, and any such tax collected upon such transfer shall be refunded to the executor.

Not applicable if decedent in armed war service.
Vol. 39, p. 1002.
Act, p. 324.

Refund of previous collections.

SEC. 402. That the value of the gross estate of the decedent shall be determined by including the value at the time of his death of all property, real or personal, tangible or intangible, wherever situated—

Gross estate. Property included.

(a) To the extent of the interest therein of the decedent at the time of his death which after his death is subject to the payment of the charges against his estate and the expenses of its administration and is subject to distribution as part of his estate;

Subject to administration.

(b) To the extent of any interest therein of the surviving spouse, existing at the time of the decedent's death as dower, courtesy, or by virtue of a statute creating an estate in lieu of dower or courtesy;

Dower or courtesy interests.

(c) To the extent of any interest therein of which the decedent has at any time made a transfer, or with respect to which he has at any time created a trust, in contemplation of or intended to take effect in possession or enjoyment at or after his death (whether such transfer or trust is made or created before or after the passage of this Act), except in case of a bona fide sale for a fair consideration in money or money's worth. Any transfer of a material part of his property in the nature of a final disposition or distribution thereof, made by the decedent within two years prior to his death without such a consideration, shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of this title;

Gifts, etc., in anticipation of death.

Prior transfers within two years included.

(d) To the extent of the interest therein held jointly or as tenants in the entirety by the decedent and any other person, or deposited in banks or other institutions in their joint names and payable to either or the survivor, except such part thereof as may be shown to have originally belonged to such other person and never to have belonged to the decedent;

Extent of joint interests, etc.

(e) To the extent of any property passing under a general power of appointment exercised by the decedent (1) by will, or (2) by deed executed in contemplation of, or intended to take effect in possession or enjoyment at or after, his death, except in case of a bona fide sale for a fair consideration in money or money's worth; and

Property under general power of appointment.

ESTATE TAX.
Received on insur-
ance policies.
Excess of beneficia-
ries.

(f) To the extent of the amount receivable by the executor as insurance under policies taken out by the decedent upon his own life; and to the extent of the excess over \$40,000 of the amount receivable by all other beneficiaries as insurance under policies taken out by the decedent upon his own life.

Net value deter-
mined.

SEC. 403. That for the purpose of the tax the value of the net estate shall be determined—

Residents.
Deductions.

(a) In the case of a resident, by deducting from the value of the gross estate—

Funeral, administra-
tion, etc., expenses.

(1) Such amounts for funeral expenses, administration expenses, claims against the estate, unpaid mortgages, losses incurred during the settlement of the estate arising from fires, storms, shipwreck, or other casualty, or from theft, when such losses are not compensated for by insurance or otherwise, and such amounts reasonably required and actually expended for the support during the settlement of the estate of those dependent upon the decedent, as are allowed by the laws of the jurisdiction, whether within or without the United States, under which the estate is being administered, but not including any income taxes upon income received after the death of the decedent, or any estate, succession, legacy, or inheritance taxes;

Exceptions.

Estate taxed prop-
erty.

(2) An amount equal to the value at the time of the decedent's death of any property, real, personal, or mixed, which can be identified as having been received by the decedent as a share in the estate of any person who died within five years prior to the death of the decedent, or which can be identified as having been acquired by the decedent in exchange for property so received, if an estate tax under the Revenue Act of 1917 or under this Act was collected from such estate, and if such property is included in the decedent's gross estate;

Ante, p. 324.

Bequests to public,
charitable, etc., uses.

(3) The amount of all bequests, legacies, devises, or gifts, to or for the use of the United States, any State, Territory, any political subdivision thereof, or the District of Columbia, for exclusively public purposes, or to or for the use of any corporation organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, or to a trustee or trustees exclusively for such religious, charitable, scientific, literary, or educational purposes. This deduction shall be made in case of the estates of all decedents who have died since December 31, 1917; and

Prior application.

\$50,000 exemption.

(4) An exemption of \$50,000;

Nonresidents, from
property in United
States.

(b) In the case of a nonresident, by deducting from the value of that part of his gross estate which at the time of his death is situated in the United States—

Proportion of admin-
istration, etc., ex-
penses.

(1) That proportion of the deductions specified in paragraph (1) of subdivision (a) of this section which the value of such part bears to the value of his entire gross estate, wherever situated, but in no case shall the amount so deducted exceed 10 per centum of the value of that part of his gross estate which at the time of his death is situated in the United States;

Value of estate tax
paid property.

(2) An amount equal to the value at the time of the decedent's death of any property, real, personal, or mixed, which can be identified as having been received by the decedent as a share in the estate of any person who died within five years prior to the death of the decedent, or which can be identified as having been acquired by the decedent in exchange for property so received, if an estate tax under the Revenue Act of 1917 or under this Act was collected from such estate, and if such property is included in that part of the decedent's gross estate which at the time of his death is situated in the United States; and

Ante, p. 324.

(3) The amount of all bequests, legacies, devises, or gifts, to or for the use of the United States, any State, Territory, any political subdivision thereof, or the District of Columbia, for exclusively public purposes, or to or for the use of any domestic corporation organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, or to a trustee or trustees exclusively for such religious, charitable, scientific, literary, or educational purposes within the United States. This deduction shall be made in case of the estates of all decedents who have died since December 31, 1917; and

ESTATE TAX.
Gifts to public, charitable, etc., uses within United States.

Prior application.

Returns required.

No deduction shall be allowed in the case of a nonresident unless the executor includes in the return required to be filed under section 404 the value at the time of his death of that part of the gross estate of the nonresident not situated in the United States.

Property included as within the United States.

For the purpose of this title stock in a domestic corporation owned and held by a nonresident decedent, and the amount receivable as insurance upon the life of a nonresident decedent where the insurer is a domestic corporation, shall be deemed property within the United States, and any property of which the decedent has made a transfer or with respect to which he has created a trust, within the meaning of subdivision (c) of section 402, shall be deemed to be situated in the United States, if so situated either at the time of the transfer or the creation of the trust, or at the time of the decedent's death.

Refund tax paid on gifts, etc.

In the case of any estate in respect to which the tax under existing law has been paid, if necessary to allow the benefit of the deduction under paragraph (3) of subdivision (a) or (b) the tax shall be redetermined and any excess of tax paid shall be refunded to the executor.

Notice of administration to collector.

SEC. 404. That the executor, within sixty days after qualifying as such, or after coming into possession of any property of the decedent, whichever event first occurs, shall give written notice thereof to the collector. The executor shall also, at such times and in such manner as may be required by regulations made pursuant to law, file with the collector a return under oath in duplicate, setting forth (a) the value of the gross estate of the decedent at the time of his death, or, in case of a nonresident, of that part of his gross estate situated in the United States; (b) the deductions allowed under section 403; (c) the value of the net estate of the decedent as defined in section 403; and (d) the tax paid or payable thereon; or such part of such information as may at the time be ascertainable and such supplemental data as may be necessary to establish the correct tax.

Returns to be filed. Contents.

Return shall be made in all cases where the gross estate at the death of the decedent exceeds \$50,000, and in the case of the estate of every nonresident any part of whose gross estate is situated in the United States. If the executor is unable to make a complete return as to any part of the gross estate of the decedent, he shall include in his return a description of such part and the name of every person holding a legal or beneficial interest therein, and upon notice from the collector such person shall in like manner make a return as to such part of the gross estate. The Commissioner shall make all assessments of the tax under the authority of existing administrative special and general provisions of law relating to the assessment and collection of taxes.

Returns to be made if estate exceeds \$50,000, etc.

Partial returns.

Assessment of tax.

SEC. 405. That if no administration is granted upon the estate of a decedent, or if no return is filed as provided in section 404, or if a return contains a false or incorrect statement of a material fact, the collector or deputy collector shall make a return and the Commissioner shall assess the tax thereon.

Returns and assessment if no administration, etc.

SEC. 406. That the tax shall be due one year after the decedent's death; but in any case where the Commissioner finds that payment

Time of payment. Extension.

ESTATE TAX.	of the tax within one year after the decedent's death would impose undue hardship upon the estate, he may grant an extension of time for the payment of the tax for a period not to exceed three years from the due date. If the tax is not paid within one year and 180 days after the decedent's death, interest at the rate of 6 per centum per annum from the expiration of one year after the decedent's death shall be added as part of the tax.
Interest if delayed.	
Payment.	
Partial, if amount not determined.	SEC. 407. That the executor shall pay the tax to the collector or deputy collector. If the amount of the tax can not be determined, the payment of a sum of money sufficient, in the opinion of the collector, to discharge the tax shall be deemed payment in full of the tax, except as in this section otherwise provided. If the amount so paid exceeds the amount of the tax as finally determined, the Commissioner shall refund such excess to the executor. If the amount of the tax as finally determined exceeds the amount so paid, the collector shall notify the executor of the amount of such excess and demand payment thereof. If such excess part of the tax is not paid within thirty days after such notification, interest shall be added thereto at the rate of 10 per centum per annum from the expiration of such thirty days' period until paid, and the amount of such excess shall be a lien upon the entire gross estate, except such part thereof as may have been sold to a bona fide purchaser for a fair consideration in money or money's worth.
Refund of excess.	
Payment if deficient. Interest, etc., if unpaid.	
Duplicate receipts for payments.	The collector shall grant to the person paying the tax duplicate receipts, either of which shall be sufficient evidence of such payment, and shall entitle the executor to be credited and allowed the amount thereof by any court having jurisdiction to audit or settle his accounts.
Collection of unpaid taxes.	SEC. 408. That if the tax herein imposed is not paid within 180 days after it is due, the collector shall, unless there is reasonable cause for further delay, proceed to collect the tax under the provisions of general law, or commence appropriate proceedings in any court of the United States, in the name of the United States, to subject the property of the decedent to be sold under the judgment or decree of the court. From the proceeds of such sale the amount of the tax, together with the costs and expenses of every description to be allowed by the court, shall be first paid, and the balance shall be deposited according to the order of the court, to be paid under its direction to the person entitled thereto.
Use of proceeds if property sold.	
Reimbursement from estate if tax paid by other than executor.	If the tax or any part thereof is paid by, or collected out of that part of the estate passing to or in the possession of, any person other than the executor in his capacity as such, such person shall be entitled to reimbursement out of any part of the estate still undistributed or by a just and equitable contribution by the persons whose interest in the estate of the decedent would have been reduced if the tax had been paid before the distribution of the estate or whose interest is subject to equal or prior liability for the payment of taxes, debts, or other charges against the estate, it being the purpose and intent of this title that so far as is practicable and unless otherwise directed by the will of the decedent the tax shall be paid out of the estate before its distribution. If any part of the gross estate consists of proceeds of policies of insurance upon the life of the decedent receivable by a beneficiary other than the executor, the executor shall be entitled to recover from such beneficiary such portion of the total tax paid as the proceeds, in excess of \$40,000, of such policies bear to the net estate. If there is more than one such beneficiary the executor shall be entitled to recover from such beneficiaries in the same ratio.
From life insurance.	
Unpaid tax a lien on gross estate.	SEC. 409. That unless the tax is sooner paid in full, it shall be a lien for ten years upon the gross estate of the decedent, except that such part of the gross estate as is used for the payment of charges

against the estate and expenses of its administration, allowed by any court having jurisdiction thereof, shall be divested of such lien. If the Commissioner is satisfied that the tax liability of an estate has been fully discharged or provided for, he may, under regulations prescribed by him with the approval of the Secretary, issue his certificate releasing any or all property of such estate from the lien herein imposed.

ESTATE TAX.
Release on payment, etc.

If (a) the decedent makes a transfer of, or creates a trust with respect to, any property in contemplation of or intended to take effect in possession or enjoyment at or after his death (except in the case of a bona fide sale for a fair consideration in money or money's worth) or (b) if insurance passes under a contract executed by the decedent in favor of a specific beneficiary, and if in either case the tax in respect thereto is not paid when due, then the transferee, trustee, or beneficiary shall be personally liable for such tax, and such property, to the extent of the decedent's interest therein at the time of such transfer, or to the extent of such beneficiary's interest under such contract of insurance, shall be subject to a like lien equal to the amount of such tax. Any part of such property sold by such transferee or trustee to a bona fide purchaser for a fair consideration in money or money's worth shall be divested of the lien and a like lien shall then attach to all the property of such transferee or trustee, except any part sold to a bona fide purchaser for a fair consideration in money or money's worth.

Lien on transfers in anticipation of death.

Innocent purchasers for value excepted.

SEC. 410. That whoever knowingly makes any false statement in any notice or return required to be filed under this title shall be liable to a penalty of not exceeding \$5,000, or imprisonment not exceeding one year, or both.

Punishment for false returns, etc.

Whoever fails to comply with any duty imposed upon him by section 404, or, having in his possession or control any record, file, or paper, containing or supposed to contain any information concerning the estate of the decedent, or, having in his possession or control any property comprised in the gross estate of the decedent, fails to exhibit the same upon request to the Commissioner or any collector or law officer of the United States, or his duly authorized deputy or agent, who desires to examine the same in the performance of his duties under this title, shall be liable to a penalty of not exceeding \$500, to be recovered, with costs of suit, in a civil action in the name of the United States.

Penalty for making no returns, concealing information, etc.

TITLE V.—TAX ON TRANSPORTATION AND OTHER FACILITIES, AND ON INSURANCE.

TRANSPORTATION TAX.

SEC. 500. That from and after April 1, 1919, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 500 of the Revenue Act of 1917—

Levied after April 1, 1919.
Act, p. 314.

(a) A tax equivalent to 3 per centum of the amount paid for the transportation on or after such date, by rail or water or by any form of mechanical motor power when in competition with carriers by rail or water, of property by freight transported from one point in the United States to another; and a like tax on the amount paid for such transportation within the United States of property transported from a point without the United States to a point within the United States;

Interstate, etc., freight.

(b) A tax of 1 cent for each 20 cents or fraction thereof of the amount paid to any person for the transportation on or after such date, by rail or water or by any form of mechanical motor power when in competition with express by rail or water, of any package, parcel, or shipment, by express, transported from one point in the United States to another; and a like tax on the amount paid for such transportation within the United States of property transported from a point without the United States to a point within the United States;

Express shipments.

TRANSPORTATION TAX.
Passenger travel.

(c) A tax equivalent to 8 per centum of the amount paid for the transportation on or after such date of persons by rail or water, or by any form of mechanical motor power on a regular established line when in competition with carriers by rail or water, from one point in the United States to another or to any point in Canada or Mexico, where the ticket or order therefor is sold or issued in the United States, not including the amount paid for commutation or season tickets for trips less than thirty miles, or for transportation the fare for which does not exceed 42 cents: *Provided*, That where such water transportation lines are in competition between American ports with foreign water transportation lines from adjacent foreign ports, the tax imposed under this subdivision on amounts paid for water transportation between American ports shall not exceed the amount of the transportation tax to which such foreign water transportation lines are subjected by their government corresponding to this tax;

Minimum.

Proviso.
Limit if competing
with foreign water
lines.

(d) A tax equivalent to 8 per centum of the amount paid for seats, berths, and staterooms in parlor cars, sleeping cars, or on vessels, used on or after such date in connection with transportation upon which tax is imposed by subdivision (c);

Seats, berths, and
staterooms.

Oil by pipe lines.

(e) A tax equivalent to 8 per centum of the amount paid for the transportation on or after such date of oil by pipe line;

Telegraph, tele-
phone, etc., messages.

(f) In the case of each telegraph, telephone, cable, or radio, dispatch, message, or conversation, which originates on or after such date within the United States, and for the transmission of which the charge is more than 14 cents and not more than 50 cents, a tax of 5 cents; and if the charge is more than 50 cents, a tax of 10 cents: *Provided*, That only one payment of such tax shall be required, notwithstanding the lines or stations of one or more persons are used for the transmission of such dispatch, message, or conversation; and

Proviso.
Limit.

Leased wire service.

(g) A tax equivalent to 10 per centum of the amount paid after such date to any telegraph or telephone company for any leased wire or talking circuit special service furnished after such date. This subdivision shall not apply to the amount paid for so much of such service as is utilized (1) in the collection and dissemination of news through the public press, or (2) in the conduct, by a common carrier or telegraph or telephone company, of its business as such;

News, etc., excep-
tion.

Public service ex-
emption.

(h) No tax shall be imposed under this section upon any payment received for services rendered to the United States or to any State or Territory or the District of Columbia. The right to exemption under this subdivision shall be evidenced in such manner as the Commissioner, with the approval of the Secretary, may by regulation prescribe.

Payment by user.

SEC. 501. (a) That the taxes imposed by section 500 shall be paid by the person paying for the services or facilities rendered.

Collection from mile-
age books bought be-
fore November 1, 1917,
or cash fares.

(b) If a mileage book used for transportation or accommodation was purchased before November 1, 1917, or if cash fare is paid, the tax imposed by section 500 shall be collected from the person presenting the mileage book, or paying the cash fare, by the conductor or other agent, when presented for such transportation or accommodation, and the amount so collected shall be paid to the United States in such manner and at such times as the Commissioner, with the approval of the Secretary, may prescribe; if a ticket (other than a mileage book) was bought and partially used before November 1, 1917, it shall not be taxed, but if bought but not so used before section 500 takes effect, it shall not be valid for passage until the tax has been paid and such payment evidenced on the ticket in such manner as the Commissioner, with the approval of the Secretary, may by regulation prescribe.

Partially used ticket
conditions.

All services for hire
included.

(c) The taxes imposed by section 500 shall apply to all services or facilities specified in such section when rendered for hire, whether

or not the agency rendering them is a common carrier. In case a carrier (other than a pipe line) principally engaged in rendering transportation services or facilities for hire does not, because of its ownership of the goods transported, or for any other reason, receive the amount which as a carrier it would otherwise charge, such carrier shall pay a tax equivalent to the tax which would be imposed upon the transportation of such goods if the carrier received payment for such transportation, such tax, if it can not be computed from actual rates or tariffs of the carrier, to be computed on the basis of the rates or tariffs of other carriers for like services as determined by the Commissioner. In the case of any carrier (other than a pipe line) the principal business of which is to transport goods belonging to it on its own account and which only incidentally renders services for hire, the tax shall apply to such services or facilities only as are actually rendered by it for hire. Nothing in this or the preceding section shall be construed as imposing a tax (1) upon the transportation of any commodity which is necessary for the use of the carrier in the conduct of its business as such and is intended to be so used or has been so used; or (2) upon the transportation of company material transported by one carrier, which constitutes a part of a railroad system, for another carrier which is also a part of the same system.

TRANSPORTATION TAX.
Commodities owned
by carrier.

Incidental services.

Exemption if for
business of carrier, etc.

(d) The tax imposed by subdivision (e) of section 500 shall apply to all transportation of oil by pipe line. In case no charge for transportation is made, by reason of ownership of the commodity transported, or for any other reason, the person transporting by pipe line shall pay a tax equivalent to the tax which would be imposed if such person received payment for such transportation, and if the tax can not be computed from actual bona fide rates or tariffs, it shall be computed (1) on the basis of the rates or tariffs of other pipe lines for like services, as determined by the Commissioner, or (2) if no such rates or tariffs exist, on the basis of a reasonable charge for such transportation, as determined by the Commissioner.

Oil by pipe line.

Basis if owned by
carrier.

SEC. 502. That each person receiving any payments referred to in section 500 shall collect the amount of the tax, if any, imposed by such section from the person making such payments, and shall make monthly returns under oath, in duplicate, and pay the taxes so collected and the taxes imposed upon it under subdivision (c) or (d) of section 501 to the collector of the district in which the principal office or place of business is located.

Collections, returns,
and payment by car-
rier.

No carrier collecting the taxes imposed by subdivision (a) or (b) of section 500 shall be required to list the amount of such tax separately in any bill of lading, freight or express receipt, or other similar document, if the total amount of the transportation charge and the tax is stated therein.

Freight and express
returns.

Any person making a refund of any payment upon which tax is collected under this section may repay therewith the amount of the tax collected on such payment; and the amount so repaid may be credited against amounts included in any subsequent monthly return.

Payment of refunds
from receipts.

The returns required under this section shall contain such information, and be made at such times and in such manner, as the Commissioner, with the approval of the Secretary, may by regulation prescribe.

Contents of returns.

The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax a penalty of 5 per centum, together with interest at the rate of 1 per centum for each full month, from the time when the tax became due.

Payment of tax.

Penalty tax if de-
ferred.

INSURANCE TAX.

INSURANCE.

Levied on policies issued after April 1, 1919.

Ante, p. 315.

Exception. *Post*, p. 1138.

Life.

Provisos.
Small weekly or monthly payments.

Group insurance of employees.

Combination life, health, and accident policies.

Marine, inland, and fire.

Casualty.

Exceptions. *Post*, p. 1135.

Proviso.
Industrial, etc., policies.

Exemptions. *Ante*, p. 1076.

Returns by insurers.

Contents.

Payment, etc.

SEC. 503. That from and after April 1, 1919, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 504 of the Revenue Act of 1917, the following taxes on the issuance of insurance policies, including, in the case of policies issued outside the United States (except those taxable under subdivision 15 of Schedule A of Title XI), their delivery within the United States by any agent or broker, whether acting for the insurer or the insured; such taxes to be paid by the insurer, or by such agent or broker:

(a) Life insurance: A tax equivalent to 8 cents on each \$100 or fractional part thereof of the amount for which any life is insured under any policy of insurance, or other instrument, by whatever name the same is called: *Provided*, That on all policies for life insurance only by which a life is insured not in excess of \$500, issued on the industrial or weekly or monthly payment plan of insurance, the tax shall be 40 per centum of the amount of the first weekly premium or 20 per centum of the amount of the first monthly premium, as the case may be: *Provided further*, That on policies of group life insurance, covering groups of not less than 25 lives in the employ of the same person, for the benefit of persons other than the employer, the tax shall be equivalent to 4 cents on each \$100 of the aggregate amount for which the group policy is issued and of any net increase in the amount of the insurance under such policy: *And provided further*, That on all policies covering life, health, and accident insurance combined in one policy by which a life is insured not in excess of \$500, issued on the industrial, or weekly or monthly payment plan of insurance, the tax shall be 40 per centum of the amount of the first weekly premium or 20 per centum of the amount of the first monthly premium, as the case may be;

(b) Marine, inland, and fire insurance: A tax equivalent to 1 cent on each dollar or fractional part thereof of the premium charged under each policy of insurance or other instrument by whatever name the same is called whereby insurance is made or renewed upon property of any description (including rents or profits), whether against peril by sea or inland waters, or by fire or lightning, or other peril;

(c) Casualty insurance: A tax equivalent to 1 cent on each dollar or fractional part thereof of the premium charged under each policy of insurance or obligation of the nature of indemnity for loss, damage, or liability (except bonds and policies taxable under subdivision 2 of schedule A of Title XI) issued or executed or renewed by any person transacting the business of employer's liability, workmen's compensation, accident, health, tornado, plate glass, steam boiler, elevator, burglary, automatic sprinkler, automobile, or other branch of insurance (except life insurance, and insurance described and taxed in the preceding subdivision): *Provided*, That in case of policies of insurance issued on the industrial or weekly or monthly payment plan the tax shall be 40 per centum of the amount of the first weekly premium or 20 per centum of the amount of the first monthly premium, as the case may be;

(d) Policies issued by any corporation enumerated in section 231, and policies of reinsurance, shall be exempt from the taxes imposed by this section.

SEC. 504. That every person issuing policies of insurance upon the issuance of which a tax is imposed by section 503 shall make monthly returns under oath, in duplicate, and pay such tax to the collector of the district in which the principal office or place of business of such person is located. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulation prescribe.

The tax shall, without assessment by the Commissioner or notice

from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax a penalty of 5 per centum, together with interest at the rate of 1 per centum for each full month, from the time when the tax became due.

INSURANCE TAX.
Penalty for failure.

TITLE VI.—TAX ON BEVERAGES.

TAX ON BEVERAGES.

SEC. 600. (a) That there shall be levied and collected on all distilled spirits now in bond or that have been or that may be hereafter produced in or imported into the United States, except such distilled spirits as are subject to the tax provided in section 604, in lieu of the internal-revenue taxes now imposed thereon by law, a tax of \$2.20 (or, if withdrawn for beverage purposes or for use in the manufacture or production of any article used or intended for use as a beverage, a tax of \$6.40) on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon, to be paid by the distiller or importer when withdrawn, and collected under the provisions of existing law.

Distilled spirits.
Levied on, in bond,
produced or imported.
R. S., sec. 3251, p. 627,
amended.
Ante, p. 308.

For beverages.

(b) That the tax imposed by subdivision (a) on distilled spirits intended for beverage purposes shall not be due or payable on such spirits while stored in any distillery, bonded warehouse, or special or general bonded warehouse, and which, pursuant to any Act of Congress or proclamation of the President of the United States, can not be lawfully sold or removed from any such warehouse during the period of prohibition fixed by such Act or proclamation; and all warehousing bonds or transportation and warehousing bonds conditioned for the payment of tax on any such spirits so stored on the date such prohibition takes effect shall as to all such spirits actually so stored be canceled and discharged, provided the distiller of such spirits shall in lieu of such bonds and prior to their cancellation execute a bond in a penal sum of not less than \$10,000, with sureties satisfactory to the collector of the district, conditioned that the principal shall, during the period of such prohibition, safely keep or cause to be kept in good condition all such spirits and the warehouse in which the same are stored, and shall not remove or suffer to be removed from warehouse, contrary to law, any such spirits during the period of such prohibition; and the bond herein prescribed shall be in such further sum and shall contain such further conditions as the Commissioner, with the approval of the Secretary, may by regulations require. The distiller may, subject to the provisions of this section, be permitted to retain in any such bonded warehouse distilled spirits on which, under the terms of any existing bond, the tax imposed thereon becomes due and payable prior to the date such prohibition takes effect: *Provided*, That on the removal of such prohibition the distiller shall, as to all spirits as to which the bonded period fixed by law has not expired and which remain stored in warehouse, execute new and satisfactory bond in the form required by existing law, conditioned for the payment of the tax on all such spirits; and all provisions of existing law relating to such bonded warehouses, or the storage of spirits therein, or to the execution of new or additional bonds, so far as applicable, shall continue in force as to all distilled spirits rebonded under the provisions of this section.

Tax not payable during prohibition.

Present bonds to be canceled.

New bond for preservation, etc.

Retention in warehouse on expiration of distiller's bond.

Proviso.
New bond on removal of prohibition.

Existing laws applicable.

Leakage allowance on withdrawals.
Vol. 28, p. 564.

Upon the withdrawal of distilled spirits from bonded warehouse, after the period of prohibition has ended, and under the conditions imposed by section 50 of an Act entitled "An Act to reduce taxation, to provide revenue for the support of the Government, and for other purposes," approved August 28, 1894, an allowance for loss by leakage or other unavoidable cause, not exceeding one proof gallon as to pack-

TAX ON BEVERAGES.

ages of a capacity of not less than 40 wine gallons, may be made in addition to that provided in said section 50, as amended; and a like additional allowance of one proof gallon as to each package withdrawn may be made for each period of four months, or fraction thereof, for such spirits as shall have remained in warehouse during the period of prohibition and after the expiration of the maximum leakage period fixed by that section.

Imported liquors may remain in warehouse during prohibition.

Under regulations prescribed by the Secretary, any imported distilled spirits, wines or other liquors which may be in any customs bonded warehouse under the customs laws on the date such prohibition takes effect shall be permitted to remain therein without payment of any taxes or duties thereon, beyond the three-year period provided in section 2971 of the Revised Statutes, during such period of prohibition; and may be exported at any time during such extended period. Any imported spirits, wines or other liquors as to which the three-year bonded period may expire after the passage of this Act and prior to the date such prohibition takes effect may at the option of the owner remain in bond during such period of prohibition.

R. S., sec. 2971, p. 573.

Exports allowed prior to prohibition date.

On imported perfumes containing spirits. *Ante*, p. 308.

(c) In lieu of the internal-revenue tax now imposed thereon by law there shall be levied and collected upon all perfumes hereafter imported into the United States containing distilled spirits, a tax of \$1.10 per wine gallon, and a proportionate tax at a like rate on all fractional parts of such wine gallon. Such tax shall be collected by the collector of customs and deposited as internal-revenue collections, under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe.

Collection at custom-house.

Importing spirits produced after October 3, 1917, forbidden.

SEC. 601. That no distilled spirits produced after October 3, 1917, shall be imported into the United States from any foreign country, or from the Virgin Islands (unless produced from products the growth of such islands, and not then into any State or Territory or District of the United States in which the manufacture or sale of intoxicating liquor is prohibited), or from Porto Rico, or the Philippine Islands. Under such rules, regulations, and bonds as the Secretary may prescribe, the provisions of this section shall not apply to distilled spirits imported for other than (1) beverage purposes or (2) use in the manufacture or production of any article used or intended for use as a beverage.

For other than beverages allowed.

Filling packages at distilleries. *Ante*, p. 308.

SEC. 602. That at registered distilleries producing alcohol, or other high-proof spirits, packages may be filled with such spirits reduced to not less than one hundred proof from the receiving cisterns and tax paid without being entered into bonded warehouse.

Transfers by pipe lines, tanks, etc., to warehouses, etc.

Such spirits may be also transferred from the receiving cisterns at such distilleries, by means of pipe lines, direct to storage tanks in the bonded warehouse and may be warehoused in such storage tanks. Such spirits may be also transferred in tanks or tank cars to general bonded warehouses for storage therein, either in storage tanks in such warehouses or in the tanks in which they were transferred.

For export, etc.

Such spirits may also be transferred from receiving cisterns or warehouse storage tanks to barrels, drums, tanks, tank cars, or other approved containers, and may be transported in such containers for exportation or other lawful purposes. The Commissioner, with the approval of the Secretary, is hereby empowered to prescribe all necessary regulations relating to the drawing off, transferring, gauging, storing, and transporting of such spirits; the records to be kept and returns to be made; the size and kind of packages and tanks to be used; the marking, branding, numbering, and stamping of such packages and tanks; the kinds of stamps, if any, to be used; and the time and manner of paying the tax; the kind of bond and the penal sum of same. The tax prescribed by

Regulations to be made.

Payment of tax before removal.

law must be paid before such spirits are removed from the distillery premises, or from general bonded warehouse in the case of spirits transferred thereto, except as otherwise provided by law.

Under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, distilled spirits may hereafter be drawn from receiving cisterns and deposited in distillery warehouses without having affixed to the packages containing the same, distillery warehouse stamps, and such packages, when so deposited in warehouse, may be withdrawn therefrom on the original gauge where the same have remained in such warehouse for a period not exceeding thirty days from the date of deposit.

Under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, the manufacture, warehousing, withdrawal, and shipment, under the provisions of existing law, of ethyl alcohol for other than (1) beverage purposes or (2) use in the manufacture or production of any article used or intended for use as a beverage, and denatured alcohol, may be exempted from the provisions of section 3283 of the Revised Statutes.

The Commissioner, with the approval of the Secretary, may by regulations exempt distillers of ethyl alcohol, for use in the production of munitions of war, or for other nonbeverage purposes, from so much of the provisions of sections 3264, 3285, or 3309 of the Revised Statutes, and Acts amendatory thereof, respecting the survey of distilleries, the period of fermentation, the filling and emptying of fermenting tubs, and assessments, as, in his judgment, may be expedient: *Provided*, That the bond prescribed in section 3260 of the Revised Statutes shall, in the cases herein provided, be in such sum and contain such further conditions as the Commissioner may require.

SEC. 603. That under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, ethyl alcohol of not less than 180 degrees proof, produced at any central distilling and denaturing plant established under the provisions of subsection 2, paragraph N, of section IV of the Act entitled "An Act to reduce tariff duties and to provide revenue for the Government, and for other purposes," approved October 3, 1913, may be removed from such plant to any central denaturing bonded warehouse for denaturation, or may, before or after denaturation, be removed from such plant or from such denaturing bonded warehouse, free of tax, for use of the United States or for shipment to any nation while engaged against the German Government in the present war, and the removal herein authorized may be made in such tank vessels, tank cars, drums, casks, or other containers as may be approved by the Commissioner. It shall be lawful, under regulations prescribed by the Commissioner, with the approval of the Secretary, for an allowance to be made for leakage or loss by unavoidable accident and without fault or negligence of the distiller, owner, carrier, or his agents or employees, which may occur during the transportation of such spirits or while the same are lawfully stored on either of the premises herein described.

SEC. 604. That upon all distilled spirits produced in or imported into the United States upon which the internal-revenue tax now imposed by law has been paid, and which, on the day after the passage of this Act, are held by any person and intended for sale or for use in the manufacture or production of any article intended for sale, there shall be levied, assessed, collected, and paid a floor tax of \$3.20 (if intended for sale for beverage purposes or for use in the manufacture or production of any article used or intended for use as a beverage) on each proof gallon, and a proportionate tax at a like rate on all fractional parts of such proof gallon.

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Withdrawals with-
out warehouse stamps.

Alcohol for other
than beverages ex-
empted from time re-
strictions.

R. S., sec. 3283, p. 635.

Exemptions for war
uses, nonbeverages, etc.

R. S., secs. 3264, 3285,
3309, pp. 630, 635, 641.
Vol. 39, p. 787.

Proviso.
Distiller's bond.
R. S., sec. 3260, p. 629.

Ethyl alcohol.
Removal free of tax
from denaturing plant,
for war uses, etc.

Vol. 38, p. 199.

Leakage allowance.

Floor tax on tax paid
stock on hand, if for
beverage uses.

TAX ON BEVERAGES.
Rectified spirits.
Additional tax levied
on.
Ante, p. 310.

SEC. 605. That in addition to the tax imposed by this Act on distilled spirits and wines, there shall be levied, assessed, collected, and paid, in lieu of the tax imposed by section 304 of the Revenue Act of 1917, a tax of 30 cents on each proof gallon and a proportionate tax at a like rate on all fractional parts of such proof gallon on all distilled spirits or wines hereafter rectified, purified, or refined in such manner, and on all mixtures hereafter produced in such manner, that the person so rectifying, purifying, refining, or mixing the same is a rectifier within the meaning of section 3244 of the Revised Statutes, as amended: *Provided*, That this tax shall not apply to gin produced by the redistillation of a pure spirit over juniper berries and other aromatics.

R. S., sec. 3244, p. 623.
Proviso.
Gin excepted.

Floor tax for stock on hand.

Upon all such articles heretofore produced, and which on the day after the passage of this Act are held by any person and intended for sale, there shall be levied, assessed, collected, and paid a floor tax of 15 cents on each proof gallon, and a proportionate tax at a like rate on all fractional parts of each proof gallon; and all such distilled spirits so held and not contained in the distillers' original stamped packages, or in bottles or other containers bearing the distillers' original labels, shall for the purpose of this section be regarded as rectified spirits.

Spirits included.

Reduction of proof after rectifying, unlawful.

When the process of rectification is completed and the taxes prescribed by this section have been paid, it shall be unlawful for the rectifier or other dealer to reduce in proof or increase in volume such spirits or wine by the addition of water or other substance; nothing herein contained shall, however, prevent a rectifier from using again in the process of rectification spirits already rectified and upon which the taxes have theretofore been paid.

Reuse permitted.

Tax paid cordials, liqueurs, etc., not included.

The taxes imposed by this section shall not attach to cordials or liqueurs on which a tax is imposed and paid under section 611 or 613, nor to the mixing and blending of wines, where such blending is for the sole purpose of perfecting such wines according to commercial standards, nor to blends made exclusively of two or more pure straight whiskies aged in wood for a period not less than four years and without the addition of coloring or flavoring matter or any other substance than pure water and if not reduced below ninety proof: *Provided*, That such blended whiskies shall be exempt from tax under this section only when compounded under the immediate supervision of a revenue officer, in such tanks and under such conditions and supervision as the Commissioner, with the approval of the Secretary, may prescribe.

Blending permitted.

Proviso.
Whisky restriction.

Uniform regulations to govern use, etc.

All distilled spirits or wines taxable under this section shall be subject to uniform regulations concerning the use thereof in the manufacture, blending, compounding, mixing, marking, branding, and sale of whisky and rectified spirits, and no discrimination whatsoever shall be made by reason of a difference in the character of the material from which same may have been produced.

Rectifiers.
Rules for business of.

The business of a rectifier of spirits shall be carried on, and the tax on rectified spirits shall be paid, under such rules, regulations, and bonds as may be prescribed by the Commissioner, with the approval of the Secretary.

Punishment for violations.

Whoever violates any of the provisions of this section shall be deemed to be guilty of a misdemeanor and, upon conviction, shall be fined not more than \$1,000 or imprisoned not more than two years, and shall, in addition, be liable to double the tax evaded, together with the tax, to be collected by assessment or on any bond given.

Penalty tax.

Exchange of stamps restricted.

SEC. 606. That hereafter collectors shall not furnish wholesale liquor dealer's stamps in lieu of and in exchange for stamps for rectified spirits unless the package covered by stamp for rectified spirits is to be broken into smaller packages.

The Commissioner, with the approval of the Secretary, is authorized to discontinue the use of the following stamps whenever in his judgment the interests of the Government will be subserved thereby:

TAX ON BEVERAGES.
Stamps discontinued.

Distillery warehouse, special bonded warehouse, special bonded rewarehouse, general bonded warehouse, general bonded retransfer, transfer brandy, export tobacco, export cigars, export oleomargarine, and export fermented-liquor stamps.

Designated.

SEC. 607. That the Commissioner, with the approval of the Secretary, is hereby authorized to require at distilleries, breweries, rectifying houses, and wherever else in his judgment such action may be deemed advisable, the installation of meters, tanks, pipes, or any other apparatus for the purpose of protecting the revenue, and such meters, tanks, and pipes and all necessary labor incident thereto shall be at the expense of the person on whose premises the installation is required. Any such person refusing or neglecting to install such apparatus when so required by the Commissioner shall not be permitted to conduct business on such premises.

Meters, tanks, etc.,
to be established.

Expenses.

SEC. 608. That there shall be levied and collected on all beer, lager beer, ale, porter, and other similar fermented liquor, containing one-half of one per centum, or more, of alcohol, brewed or manufactured and hereafter sold, or removed for consumption or sale, within the United States, by whatever name such liquors may be called, in lieu of the internal-revenue taxes now imposed thereon by law, a tax of \$6.00 for every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for the fractional parts of a barrel authorized and defined by law, to be collected under the provisions of existing law.

Business refused for
noncompliance.

Fermented liquors.
Tax imposed.
R. S., sec. 3339, p.
651, amended.
Act, p. 311.

Collection.

SEC. 609. That from and after the passage of this Act taxable fermented liquors may be conveyed without payment of tax from the brewery premises where produced to a contiguous industrial distillery of either class established under the Act entitled "An Act to reduce tariff duties and to provide revenue for the Government, and for other purposes," approved October 3, 1913, to be used as distilling material, and the residue from such distillation, containing less than one-half of 1 per centum of alcohol by volume, which is to be used in making beverages, may be manipulated by cooling, flavoring, carbonating, settling, and filtering on the distillery premises or elsewhere.

Removal from breweries
to industrial distilleries
without tax.

Uses.

The removal of the taxable fermented liquor from the brewery to the distillery and the operation of the distillery and removal of the residue therefrom shall be under the supervision of such officer or officers as the Commissioner shall deem proper, and the Commissioner, with the approval of the Secretary, is hereby authorized to make such regulations from time to time as may be necessary to give force and effect to this section and to safeguard the revenue.

Regulations to be
made.

SEC. 610. That natural wine within the meaning of this Act shall be deemed to be the product made from the normal alcoholic fermentation of the juice of sound, ripe grapes, without addition or abstraction, except such as may occur in the usual cellar treatment of clarifying and aging: *Provided, however,* That the product made from the juice of sound, ripe grapes by complete fermentation of the must under proper cellar treatment and corrected by the addition (under the supervision of a gauger or storekeeper-gauger in the capacity of gauger) of a solution of water and pure cane, beet, or dextrose sugar (containing, respectively, not less than 95 per centum of actual sugar, calculated on a dry basis) to the must or to the wine, to correct natural deficiencies, when such addition shall not increase the volume of the resultant product more than 35 per centum, and the resultant product does not contain less than five parts per thousand of acid before fermentation and not more than 13 per centum

Natural wine.
Product defined.
Vol. 39, p. 783.

Provisos.
Addition of water
and sugar permitted.

Designations allowed.

TAX ON BEVERAGES.

of alcohol after complete fermentation, shall be deemed to be wine within the meaning of this Act, and may be labeled, transported, and sold as "wine," qualified by the name of the locality where produced, and may be further qualified by the name of its own particular type or variety: *And provided further*, That wine as defined in this section may be sweetened with cane sugar or beet sugar or pure condensed grape must and fortified under the provisions of this Act, and wines so sweetened or fortified shall be considered sweet wine within the meaning of this Act.

Sweet wine defined.

Post, p. 1111.

Tax on still wines.

SEC. 611. That upon all still wines, including vermouth, and all artificial or imitation wines or compounds sold as still wine, which are hereafter produced in or imported into the United States, or which on the day after the passage of this Act are on any winery premises or other bonded premises or in transit thereto or at any customhouse, there shall be levied, collected, and paid, in lieu of the internal-revenue taxes now imposed thereon by law, taxes at rates as follows, when sold, or removed for consumption or sale:

Vol. 39, p. 783.
Rates.

Alcoholic strength.

On wines containing not more than 14 per centum of absolute alcohol, 16 cents per wine gallon, the per centum of alcohol taxable under this section to be reckoned by volume and not by weight;

On wines containing more than 14 per centum and not exceeding 21 per centum of absolute alcohol, 40 cents per wine gallon;

On wines containing more than 21 per centum and not exceeding 24 per centum of absolute alcohol, \$1 per wine gallon;

Higher strength
classed as spirits.

All such wines containing more than 24 per centum of absolute alcohol by volume shall be classed as distilled spirits and shall pay tax accordingly.

Brandy may be with-
drawn by any producer
for fortifying wines.

SEC. 612. That under such regulations and official supervision and upon the giving of such notices, entries, bonds, and other security as the Commissioner, with the approval of the Secretary, may prescribe, any producer of wines defined under the provisions of this title, may withdraw from any fruit distillery or special bonded warehouse grape brandy, or wine spirits, for the fortification of such wines on the premises where actually made: *Provided*, That there shall be levied and assessed against the producer of such wines a tax (in lieu of the internal-revenue tax now imposed thereon by law) of 60 cents per proof gallon of grape brandy or wine spirits whenever withdrawn and hereafter so used by him in the fortification of such wines during the preceding month, which assessment shall be paid by him within ten months from the date of notice thereof: *Provided further*, That nothing contained in this section shall be construed as exempting any wines, cordials, liqueurs, or similar compounds from the payment of any tax provided for in this title.

Provisos.
Tax levied on.

No tax exemption.

Tax on sparkling
wines, etc.

SEC. 613. That upon the following articles which are hereafter produced in or imported into the United States, or which on the day after the passage of this Act are on any winery premises or other bonded premises or in transit thereto or at any customhouse, there shall be levied, collected, and paid taxes at rates as follows, when sold, or removed for consumption or sale:

Champagne, etc.

On each bottle or other container of champagne or sparkling wine, 12 cents on each one-half pint or fraction thereof;

Artificially carbon-
ated wines.

On each bottle or other container of artificially carbonated wine, 6 cents on each one-half pint or fraction thereof;

Liqueurs, etc., forti-
fied.

On each bottle or other container of liqueurs, cordials, or similar compounds, by whatever name sold or offered for sale, containing sweet wine fortified with grape brandy, 6 cents on each one-half pint or fraction thereof.

In lieu of present tax.
Vol. 39, p. 786.

The tax imposed by this section shall, in the case of any article upon which a corresponding internal-revenue tax is now imposed by law, be in lieu of such tax.

SEC. 614. That upon all articles specified in section 611 or 613 upon which the internal-revenue tax now imposed by law has been paid and which are on the day after the passage of this Act held by any person and intended for sale, there shall be levied, collected, and paid a floor tax equal to the difference between the tax imposed by this Act and the tax so paid.

TAX ON BEVERAGES.
Floor tax on taxpaid
stock on hand.

SEC. 615. That upon all sweet wines held for sale by the producer thereof upon the day after the passage of this Act there shall be levied, assessed, collected, and paid a floor tax equivalent to 30 cents per proof gallon upon the grape brandy or wine spirits used in the fortification of such wine.

On spirits used for
fortifying.

SEC. 616. That the taxes imposed by section 611 or 613 shall be paid by stamp on removal of the wines from the customhouse, winery, or other bonded place of storage for consumption or sale, and every person hereafter producing, or having in his possession or under his control when this title takes effect, any wines subject to the tax imposed in section 611 or 613 shall file such notice, describing the premises on which such wines are produced or stored; shall execute a bond in such form; shall make such inventories under oath; and shall, prior to sale or removal for consumption, affix to each cask or vessel containing such wine such marks, labels, or stamps as the Commissioner, with the approval of the Secretary, may from time to time prescribe; and the premises described in such notice shall, for the purpose of this Act, be regarded as bonded premises. But the provisions of this section, except as to payment of tax and the affixing of the required stamps or labels, shall not apply to wines held by retail dealers, as defined in section 3244 of the Revised Statutes, nor, subject to regulations prescribed by the Commissioner, with the approval of the Secretary, shall the tax imposed by section 611 apply to wines produced for the family use of the duly registered producer thereof and not sold or otherwise removed from the place of manufacture and not exceeding in any case two hundred gallons per year.

Stamps to be affixed
on removal from prem-
ises.
Notice, etc., from
producer.

Exceptions.
Retail dealers.
R. S., sec. 3244, p. 632

Wines for family use
exempt.

SEC. 617. That sections 42, 43, and 45 of the Act entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," approved October 1, 1890, as amended by section 68 of the Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," approved August 27, 1894, are further amended to read as follows:

Fortifying pure sweet
wines.
Vol. 26, pp. 621-623.
Vol. 28, p. 568; Vol.
34, p. 215.

Use of spirits by pure
sweet wine producer.
Vol. 30, p. 784.

"SEC. 42. That any producer of pure sweet wines may use in the preparation of such sweet wines, under such regulations and after the filing of such notices and bonds, together with the keeping of such records and the rendition of such reports as to materials and products as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, wine spirits produced by any duly authorized distiller, and the Commissioner of Internal Revenue, in determining the liability of any distiller of wine spirits to assessment under section 3309 of the Revised Statutes, is authorized to allow such distiller credit in his computations for the wine spirits withdrawn to be used in fortifying sweet wines under this Act.

Allowance for spirits
withdrawn.

R. S., sec. 3309, p. 641.

"SEC. 43. That the wine spirits mentioned in section 42 is the product resulting from the distillation of fermented grape juice, to which water may have been added prior to, during, or after fermentation, for the sole purpose of facilitating the fermentation and economical distillation thereof, and shall be held to include the product from grapes or their residues commonly known as grape brandy, and shall include commercial grape brandy which may have been colored with burnt sugar or caramel; and the pure sweet wine which may be fortified with wine spirits under the provisions of this Act is fermented or partially fermented grape juice only, with the usual cellar treatment, and shall contain no other substance what-

Wine spirits defined.
Vol. 39, p. 785.

Brandy included.
Pure sweet wine de-
fined.

TAX ON BEVERAGES.

Provisos.
Additions of sugar,
etc., allowed.

ever introduced before, at the time of, or after fermentation, except as herein expressly provided: *Provided*, That the addition of pure boiled or condensed grape must or pure crystallized cane or beet sugar, or pure dextrose sugar containing, respectively, not less than 95 per centum of actual sugar, calculated on a dry basis, or water, or any or all of them, to the pure grape juice before fermentation, or to the fermented product of such grape juice, or to both, prior to the fortification herein provided for, either for the purpose of perfecting sweet wines according to commercial standards or for mechanical purposes, shall not be excluded by the definition of pure sweet wine aforesaid: *Provided, however*, That the cane or beet sugar, or pure dextrose sugar added for sweetening purposes shall not be in excess of 11 per centum of the weight of the wine to be fortified: *And provided further*, That the addition of water herein authorized shall be under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may from time to time prescribe: *Provided, however*, That records kept in accordance with such regulations as to the percentage of saccharine, acid, alcoholic, and added water content of the wine offered for fortification shall be open to inspection by any official of the Department of Agriculture thereto duly authorized by the Secretary of Agriculture; but in no case shall such wines to which water has been added be eligible for fortification under the provisions of this Act, where the same, after fermentation and before fortification, have an alcoholic strength of less than 5 per centum of their volume.

Sugar restriction.

Water addition.

Records to be kept,
inspection, etc.

Alcoholic strength
limited.

Withdrawal of wine
spirits by producer of
pure sweet wines.
Vol. 39, p. 785.

“**SEC. 45.** That under such regulations and official supervision, and upon the execution of such entries and the giving of such bonds, bills of lading, and other security as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, any producer of pure sweet wines as defined by this Act may withdraw wine spirits from any special bonded warehouse in original packages or from any registered distillery in any quantity not less than eighty wine gallons, and may use so much of the same as may be required by him under such regulations, and after the filing of such notices and bonds and the keeping of such records and the rendition of such reports as to materials and products and the disposition of the same as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, in fortifying the pure sweet wines made by him, and for no other purpose, in accordance with the foregoing limitations and provisions; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized whenever he shall deem it to be necessary for the prevention of violations of this law to prescribe that wine spirits withdrawn under this section shall not be used to fortify wines except at a certain distance prescribed by him from any distillery, rectifying house, winery, or other establishment used for producing or storing distilled spirits, or for making or storing wines other than wines which are so fortified, and that in the building in which such fortification of wines is practiced no wines or spirits other than those permitted by this regulation shall be stored in any room or part of the building in which fortification of wines is practiced. The use of wine spirits for the fortification of sweet wines under this Act shall be under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall provide by regulations the time within which wines so fortified with the wine spirits so withdrawn may be subject to inspection, and for final

Records, etc.

Restriction on place
of withdrawal.

Supervision by officials.

Regulations for inspection, etc.

accounting for the use of such wine spirits and for rewarehousing or for payment of the tax on any portion of such wine spirits which remain not used in fortifying pure sweet wines."

SEC. 618. (a) That under such regulations and upon the execution of such notices, entries, bonds, and other security as the Commissioner, with the approval of the Secretary, may prescribe, domestic wines subject to the tax imposed by section 611 may be removed from the winery where produced, free of tax, for storage on other bonded premises or from such premises to other bonded premises (but not more than one such additional removal shall be allowed), or for exportation from the United States or for use as distilling material at any regularly registered distillery: *Provided, however,* That the distiller using any such wine as material shall, subject to the provisions of section 3309 of the Revised Statutes, as amended, be held to pay the tax on the product of such wines as will include both the alcoholic strength therein produced by fermentation and that obtained from the brandy or wine spirits added to such wines at the time of fortification.

(b) Under regulations prescribed by the Commissioner with the approval of the Secretary, it shall be lawful to produce grape wines on bonded winery premises by the usual method, and to transport and use the same, and like wines heretofore produced and now stored on bonded winery premises, as distilling material for the production of nonbeverage spirits in the production of nonalcoholic wines, containing less than $\frac{1}{2}$ of 1 per centum of alcohol by volume, in any fruit brandy or industrial distillery: *Provided,* That all alcoholic spirits so obtained at any industrial distillery shall be denatured, and all spirits so obtained at any fruit distillery shall be removed and used only for nonbeverage purposes or for denaturation.

SEC. 619. That the collection of the tax on imported still wines, including vermouth, and sparkling wines, including champagne, and on imported liqueurs, cordials, and similar compounds, may be made within the discretion of the Commissioner, with the approval of the Secretary, by assessment instead of by stamps.

SEC. 620. That whoever evades or attempts to evade any tax imposed by sections 611 to 615, both inclusive, or any requirement of sections 610 to 621, both inclusive, or regulation issued pursuant thereto, or whoever, otherwise than as provided in such sections, recovers or attempts to recover any spirits from domestic or imported wine, or whoever rectifies, mixes, or compounds with distilled spirits any domestic wines, other than in the manufacture of liqueurs, cordials, or similar compounds, shall, on conviction, be punished for each such offense by a fine of not exceeding \$5,000, or imprisonment for not more than five years, or both, and in addition thereto by a penalty of double the tax evaded, or attempted to be evaded, to be assessed and collected in the same manner as taxes are assessed and collected, and all wines, spirits, liqueurs, cordials, or similar compounds as to which such violation occurs shall be forfeited to the United States. But the provisions of this section and the provisions of section 3244 of the Revised Statutes, as amended, relating to rectification, or other internal-revenue laws of the United States, shall not be held to apply to or prohibit the mixing or blending of wines subject to tax under the provisions of sections 611 to 615, both inclusive, with each other or with other wines for the sole purpose of perfecting such wines according to commercial standards: *Provided,* That nothing herein contained shall be construed as prohibiting the use of tax-paid grain or other ethyl alcohol in the fortification of sweet wines as defined in section 610 of this Act and section 43 of the Act entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," approved October 1, 1890, as amended by this Act.

TAX ON BEVERAGES.

Domestic wines.
Removal for storage, export, etc., free of tax. Vol. 39, p. 786, amended.
Ante, p. 1110.

Proviso.
Tax when used by distiller for material. R. S., sec. 3309, p. 641.

Use for nonbeverage spirits.

Proviso.
Denaturing, etc.

Collection by assessment allowed. Vol. 39, p. 786.

Punishment for evading tax, etc. Vol. 39, p. 787.

Illegally recovering spirits.
Other rectifying.

Penalty tax for evasions.

Rectifying and blending permitted. R. S., sec. 3244, p. 623.

Proviso.
Use of tax-paid ethyl alcohol. *Ante*, p. 1109. Vol. 26, p. 621.

TAX ON BEVERAGES.
Fruit distilleries.
Special meters, etc.,
for.
Vol. 39, p. 787.

Assignment of gaug-
ers, etc.

Allowance for un-
avoidable loss.
Vol. 39, p. 787.

Distilleries.
R. S., sec. 3264, p. 630,
amended.
Vol. 20, p. 335; Vol.
36, p. 590.

Surveys.
Basis of capacity.
Vol. 39, p. 788.

Sour mash.

Filtration-aeration
process.

No water limitation.

Application.

Withdrawals for ex-
port.
Use of tank cars, etc.
Vol. 39, p. 788.

Fruit brandies.
R. S., sec. 3255, p.
627, amended.

Distillers of, exempt
from general spirits
provisions.
Vol. 39, p. 788.

SEC. 621. That the Commissioner, by regulations to be approved by the Secretary, may require the use at each fruit distillery of such spirit meters, and such locks and seals to be affixed to fermenters, tanks, or other vessels and to such pipe connections as may in his judgment be necessary or expedient, and is hereby authorized to assign to any such distillery and to each winery where wines are to be fortified such number of gaugers or storekeeper-gaugers in the capacity of gaugers as may be necessary for the proper supervision of the manufacture of brandy or the making or fortifying of wines subject to tax imposed by this section; and the compensation of such officers shall not exceed \$5 per diem while so assigned, together with their actual and necessary traveling expenses, and also a reasonable allowance for their board bills, to be fixed by the Commissioner, with the approval of the Secretary, but not to exceed \$2.50 per diem for such board bills.

SEC. 622. That the Commissioner, with the approval of the Secretary, is hereby authorized to make such allowances for unavoidable loss of wines while on storage or during cellar treatment as in his judgment may be just and proper.

SEC. 623. That the second paragraph of section 3264 of the Revised Statutes, as amended by section 5 of the Act of March 1, 1879, and as further amended by the Act of June 22, 1910, be amended so as to read as follows:

"In all surveys forty-five gallons of mash or beer brewed or fermented from grain shall represent not less than one bushel of grain, and seven gallons of mash or beer brewed or fermented from molasses shall represent not less than one gallon of molasses, except in distilleries operated on the sour-mash principle, in which distilleries sixty gallons of beer brewed or fermented from grain shall represent not less than one bushel of grain, and except that in distilleries where the filtration-aeration process is used, with the approval of the Commissioner of Internal Revenue; that is, where the mash after it leaves the mash tub is passed through a filtering machine before it is run into the fermenting tub, and only the filtered liquor passes into the fermenting tub, there shall hereafter be no limitation upon the number of gallons of water which may be used in the process of mashing or filtration for fermentation; but the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, in order to protect the revenue, shall be authorized to prescribe by regulation, to be made by him, such character of survey as he may find suitable for distilleries using such filtration-aeration process. The provisions hereof relating to filtration-aeration process shall apply only to sweet-mash distilleries."

SEC. 624. That under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, alcohol or other distilled spirits of a proof strength of not less than one hundred and eighty degrees intended for export free of tax may be drawn from receiving cisterns at any distillery, or from storage tanks in any distillery warehouse, for transfer to tanks or tank cars for export from the United States, and all provisions of existing law relating to the exportation of distilled spirits not inconsistent herewith shall apply to spirits removed for export under the provisions of this Act.

SEC. 625. That section 3255 of the Revised Statutes as amended by the Act of June 3, 1896, and as further amended by the Act of March 2, 1911, be further amended so as to read as follows:

"SEC. 3255. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may exempt distillers of brandy made exclusively from apples, peaches, grapes, pears, pine-apples, oranges, apricots, berries, plums, pawpaws, persimmons, prunes, figs, or cherries from any provision of this title relating to the manufacture of spirits, except as to the tax thereon, when in

his judgment it may seem expedient to do so: *Provided*, That where, in the manufacture of wine, artificial sweetening has been used the wine or the fruit pomace residuum may be used in the distillation of brandy, and such use shall not prevent the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, from exempting such distiller from any provision of this title relating to the manufacture of spirits, except as to the tax thereon, when in his judgment it may seem expedient to do so: *And provided further*, That the distillers mentioned in this section may add to not less than five hundred gallons (or ten barrels) of grape cheese not more than five hundred gallons of a sugar solution made from cane, beet, starch, or corn sugar, 95 per centum pure, such solution to have a saccharine strength of not to exceed 10 per centum, and may ferment the resultant mixture on a winery or distillery premises, and such fermented product shall be regarded as distilling material."

SEC. 626. That distilled spirits known commercially as gin of not less than 80 per centum proof may at any time within eight years after entry in bond at any distillery be bottled in bond at such distillery for export without the payment of tax, under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe.

SEC. 627. That section 3354 of the Revised Statutes as amended by the Act approved June 18, 1890, be, and is hereby, amended to read as follows:

"SEC. 3354. Every person who withdraws any fermented liquor from any hogshead, barrel, keg, or other vessel upon which the proper stamp has not been affixed for the purpose of bottling the same, or who carries on or attempts to carry on the business of bottling fermented liquor in any brewery or other place in which fermented liquor is made, or upon any premises having communication with such brewery, or any warehouse, shall be liable to a fine of \$500, and the property used in such bottling or business shall be liable to forfeiture: *Provided, however*, That this section shall not be construed to prevent the withdrawal and transfer of unfermented, partially fermented, or fermented liquors from any of the vats in any brewery by way of a pipe line or other conduit to another building or place for the sole purpose of bottling the same, such pipe line or conduit to be constructed and operated in such manner and with such cisterns, vats, tanks, valves, cocks, faucets, and gauges, or other utensils or apparatus, either on the premises of the brewery or the bottling house, and with such changes of or additions thereto, and such locks, seals, or other fastenings, and under such rules and regulations as shall be from time to time prescribed by the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury, and all locks and seals prescribed shall be provided by the Commissioner of Internal Revenue at the expense of the United States: *Provided further*, That the tax imposed in section 3339 of the Revised Statutes shall be paid on all fermented liquor removed from a brewery to a bottling house by means of a pipe or conduit, at the time of such removal, by the cancellation and defacement, by the collector of the district or his deputy, in the presence of the brewer, of the number of stamps denoting the tax on the fermented liquor thus removed. The stamps thus canceled and defaced shall be disposed of and accounted for in the manner directed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. And any violation of the rules and regulations hereafter prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, in pursuance of these provisions, shall be subject to the penalties above provided by this section. Every owner, agent, or superin-

TAX ON BEVERAGES.
Provisos.
Use of pomace from artificially sweetened wines.

Addition of sugar solutions, etc.

Gin.
Bottling in bond for export.
Vol. 39, p. 788.

Fermented liquors.
R. S., sec. 3354, p. 854, amended.
Vol. 26, p. 161.

Punishment for bottling from unstamped containers at breweries, etc.
Vol. 39, p. 789.

Provisos.
Pipe line, etc., transfers to other buildings, for bottling, allowed.

Regulations, etc.

Proviso.
Payment of stamp tax.
R. S., sec. 3339, p. 651.
Note, p. 1109.
Disposal of canceled stamps.

Penalty for violations.

TAX ON BEVERAGES.

tendent of any brewery or bottling house who removes, or connives at the removal of, any fermented liquor through a pipe line or conduit, without payment of the tax thereon, or who attempts in any manner to defraud the revenue as above, shall forfeit all the liquors made by and for him, and all the vessels, utensils, and apparatus used in making the same.”

Tax on soft drinks.
Ante, p. 312.

SEC. 628. That there shall be levied, assessed, collected, and paid in lieu of the taxes imposed by sections 313 and 315 of the Revenue Act of 1917—

Sold by producer,
etc. Bottled cereal
beverages.

(a) Upon all beverages derived wholly or in part from cereals or substitutes therefor, and containing less than one-half of one per centum of alcohol, sold by the manufacturer, producer, or importer, in bottles or other closed containers, a tax equivalent to 15 per centum of the price for which so sold; and upon all unfermented grape juice, ginger ale, root beer, sarsaparilla, pop, artificial mineral waters (carbonated or not carbonated), other carbonated waters or beverages, and other soft drinks, sold by the manufacturer, producer, or importer, in bottles or other closed containers, a tax equivalent to 10 per centum of the price for which so sold; and

Other soft drinks.

Natural mineral or
table waters.

(b) Upon all natural mineral waters or table waters, sold by the producer, bottler, or importer thereof, in bottles or other closed containers, at over 10 cents per gallon, a tax of 2 cents per gallon.

Monthly returns to
be made.

SEC. 629. That each manufacturer, producer, bottler, or importer of any of the articles enumerated in section 628 shall make monthly returns under oath in duplicate and pay the taxes imposed in respect to such articles by such section to the collector for the district in which is located the principal place of business, containing such information necessary for the assessment of the tax, and at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulation prescribe.

Payment.

The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax a penalty of 5 per centum, together with interest at the rate of 1 per centum for each full month, from the time when the tax became due.

Penalty tax for viola-
tions.

Sales at soda foun-
tains, ice-cream par-
lors, etc.

SEC. 630. That on and after May 1, 1919, there shall be levied, assessed, collected, and paid a tax of 1 cent for each 10 cents or fraction thereof of the amount paid to any person conducting a soda fountain, ice-cream parlor, or other similar place of business, for drinks commonly known as soft drinks, compounded or mixed at such place of business, or for ice cream, ice-cream sodas, sundaes, or other similar articles of food or drink, when any of the above are sold on or after such date for consumption in or in proximity to such place of business. Such tax shall be paid by the purchaser to the vendor at the time of the sale and shall be collected, returned, and paid to the United States by such vendor in the same manner as provided in section 502.

Payable by pur-
chaser.

Ante, p. 1103.

TAX ON CIGARS AND
TOBACCO.

TITLE VII.—TAX ON CIGARS, TOBACCO, AND MANUFACTURES THEREOF.

Payable on sales by
manufacturer or im-
porter.

SEC. 700. (a) That upon cigars and cigarettes manufactured in or imported into the United States, and hereafter sold by the manufacturer or importer, or removed for consumption or sale, there shall be levied, collected, and paid under the provisions of existing law, in lieu of the internal-revenue taxes now imposed thereon by law, the following taxes, to be paid by the manufacturer or importer thereof—

R. S., sec. 3394, p. 666,
amended.
Ante, p. 312.

On cigars of all descriptions made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, \$1.50 per thousand;

Rates.
Cigars.
Small.

On cigars made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, if manufactured or imported to retail at not more than 5 cents each, \$4 per thousand;

If manufactured or imported to retail at more than 5 cents each and not more than 8 cents each, \$6 per thousand;

If manufactured or imported to retail at more than 8 cents each and not more than 15 cents each, \$9 per thousand;

If manufactured or imported to retail at more than 15 cents each and not more than 20 cents each, \$12 per thousand;

If manufactured or imported to retail at more than 20 cents each, \$15 per thousand;

On cigarettes made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, \$3 per thousand;

Weighing more than three pounds per thousand, \$7.20 per thousand.

(b) Whenever in this section reference is made to cigars manufactured or imported to retail at not over a certain price each, then in determining the tax to be paid regard shall be had to the ordinary retail price of a single cigar.

(c) The Commissioner may, by regulation, require the manufacturer or importer to affix to each box, package, or container a conspicuous label indicating the clause of this section under which the cigars therein contained have been tax-paid, which must correspond with the tax-paid stamp on such box or container.

(d) Every manufacturer of cigarettes (including small cigars weighing not more than three pounds per thousand) shall put up all the cigarettes and such small cigars that he manufactures or has manufactured for him, and sells or removes for consumption or sale, in packages or parcels containing five, eight, ten, twelve, fifteen, sixteen, twenty, twenty-four, forty, fifty, eighty, or one hundred cigarettes each, and shall securely affix to each of such packages or parcels a suitable stamp denoting the tax thereon and shall properly cancel the same prior to such sale or removal for consumption or sale under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in a like manner, in addition to the import stamp indicating inspection of the customhouse before they are withdrawn therefrom.

SEC. 701. (a) That upon all tobacco and snuff manufactured in or imported into the United States, and hereafter sold by the manufacturer or importer, or removed for consumption or sale, there shall be levied, collected, and paid, in lieu of the internal-revenue taxes now imposed thereon by law, a tax of 18 cents per pound, to be paid by the manufacturer or importer thereof.

(b) Section 3362 of the Revised Statutes, as amended, is hereby amended to read as follows:

"SEC. 3362. All manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description and in no other manner:

"All smoking tobacco, snuff, fine-cut chewing tobacco, all cut and granulated tobacco, all shorts, the refuse of fine-cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweepings of tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one-eighth of an ounce, three-eighths of an ounce, and further packages with a difference between each package and the one next smaller of one-eighth of an ounce up to and including two ounces, and further packages with a difference between each package and the one next smaller of one-fourth of an ounce up to and including four ounces, and packages of five ounces, six ounces,

TAX ON CIGARS AND TOBACCO. Based on retail price.

Cigarettes.

Retail price defined.

Label requirements.

Cigarettes, etc., packages required. Domestic. R. S., sec. 3392, p. 666, amended. Vol. 36, p. 109. *Ante*, p. 313.

Stamps.

Imported.

Manufactured tobacco and snuff. Tax payable on sales by manufacturer or importer. R. S., sec. 3368, p. 658, amended. *Ante*, p. 313.

Packages.

Requirements. R. S., sec. 3362, p. 658, amended.

Sizes allowed. Vol. 36, p. 108, amended.

TAX ON CIGARS AND TOBACCO.

Proviso.
Additional for snuff.

Wooden packages.

Marking, etc.

Provisos.
Experts excepted.

Bulk sales of perique, etc., without tax to other manufacturers.

Material for containers.

Floor tax on tax-paid stock on hand.

Exception.

Ante, p. 313.

Cigarette papers and tubes.

Tax on sales to others than manufacturers.

Rates.

Use of tubes by manufacturers.

Bond required, etc.

Leaf tobacco.
Vol. 36, p. 110, repealed.

Dealers.
R. S., sec. 3360, p. 657, amended.

seven ounces, eight ounces, ten ounces, twelve ounces, fourteen ounces, and sixteen ounces: *Provided*, That snuff may, at the option of the manufacturer, be put up in bladders and in jars containing not exceeding twenty pounds.

"All cavendish, plug, and twist tobacco, in wooden packages not exceeding two hundred pounds net weight.

"And every such wooden package shall have printed or marked thereon the manufacturer's name and place of manufacture, the registered number of the manufactory, and the gross weight, the tare, and the net weight of the tobacco in each package: *Provided*, That these limitations and descriptions of packages shall not apply to tobacco and snuff transported in bond for exportation and actually exported: *And provided further*, That perique tobacco, snuff flour, fine-cut shorts, the refuse of fine-cut chewing tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco, may be sold in bulk as material, and without the payment of tax, by one manufacturer directly to another manufacturer, or for export, under such restrictions, rules, and regulations as the Commissioner of Internal Revenue may prescribe: *And provided further*, That wood, metal, paper, or other materials may be used separately or in combination for packing tobacco, snuff, and cigars, under such regulations as the Commissioner of Internal Revenue may establish."

SEC. 702. That upon all the articles enumerated in section 700 or 701, which were manufactured or imported, and removed from factory or customhouse on or prior to the date of the passage of this Act, and upon which the tax imposed by existing law has been paid, and which are, on the day after the passage of this Act, held by any person and intended for sale, there shall be levied, assessed, collected, and paid a floor tax equal to the difference between (a) the tax imposed by this Act upon such articles according to the class in which they are placed by this title, and (b) the tax imposed upon such articles by existing law other than section 403 of the Revenue Act of 1917.

SEC. 703. That there shall be levied, collected, and paid, in lieu of the taxes imposed by section 404 of the Revenue Act of 1917, upon cigarette paper made up into packages, books, sets, or tubes, made up in or imported into the United States and hereafter sold by the manufacturer or importer to any person (other than to a manufacturer of cigarettes for use by him in the manufacture of cigarettes) the following taxes, to be paid by the manufacturer or importer: On each package, book, or set, containing more than twenty-five but not more than fifty papers, $\frac{1}{2}$ cent; containing more than fifty but not more than one hundred papers, 1 cent; containing more than one hundred papers, $\frac{1}{2}$ cent for each fifty papers or fractional part thereof; and upon tubes, 1 cent for each fifty tubes or fractional part thereof.

Every manufacturer of cigarettes purchasing any cigarette paper made up into tubes (a) shall give bond in an amount and with sureties satisfactory to the Commissioner that he will use such tubes in the manufacture of cigarettes or pay thereon a tax equivalent to the tax imposed by this section, and (b) shall keep such records and render under oath such returns as the Commissioner finds necessary to show the disposition of all tubes purchased or imported by such manufacturer of cigarettes.

SEC. 704. That section 35 of the Act entitled "An Act to provide revenue, equalize duties and encourage the industries of the United States, and for other purposes," approved August 5, 1909, be, and is hereby, repealed, to take effect April 1, 1919.

That section 3360 of the Revised Statutes be, and is hereby, amended to read as follows:

"SEC. 3360. (a) Every dealer in leaf tobacco shall file with the collector of the district in which his business is carried on, a statement in duplicate, subscribed under oath, setting forth the place, and, if in a city, the street and number of the street, where his business is to be carried on, and the exact location of each place where leaf tobacco is held by him on storage, and, whenever he adds to or discontinues any of his leaf tobacco storage places, he shall give immediate notice to the collector of the district in which he is registered.

TAX ON CIGARS AND TOBACCO.
Notice of business, etc., to be filed with collector.

"Every such dealer shall give a bond with surety, satisfactory to, and to be approved by, the collector of the district, in such penal sum as the collector may require, not less than \$500; and a new bond may be required in the discretion of the collector or under instructions of the Commissioner.

Bond required.

"Every such dealer shall be assigned a number by the collector of the district, which number shall appear in every inventory, invoice and report rendered by the dealer, who shall also obtain certificates from the collector of the district setting forth the place where his business is carried on and the places designated by the dealer as the places of storage of his tobacco, which certificates shall be posted conspicuously within the dealer's registered place of business, and within each designated place of storage.

District number to be assigned, etc.

"(b) Every dealer in leaf tobacco shall make and deliver to the collector of the district a true inventory of the quantity of the different kinds of tobacco held or owned, and where stored by him, on the first day of January of each year, or at the time of commencing and at the time of concluding business, if before or after the first day of January, such inventory to be made under oath and rendered in such form as may be prescribed by the Commissioner.

Annual inventory to be filed.

"Every dealer in leaf tobacco shall render such invoices and keep such records as shall be prescribed by the Commissioner, and shall enter therein, day by day, and upon the same day on which the circumstance, thing or act to be recorded is done or occurs, an accurate account of the number of hogsheads, tierces, cases and bales, and quantity of leaf tobacco contained therein, purchased or received by him, on assignment, consignment, for storage, by transfer or otherwise, and of whom purchased or received, and the number of hogsheads, tierces, cases and bales, and the quantity of leaf tobacco contained therein, sold by him, with the name and residence in each instance of the person to whom sold, and if shipped, to whom shipped, and to what district; such records shall be kept at his place of business at all times and preserved for a period of two years, and the same shall be open at all hours for the inspection of any internal-revenue officer or agent.

Daily records to be kept, etc. Details.

"Every dealer in leaf tobacco on or before the tenth day of each month, shall furnish to the collector of the district a true and complete report of all purchases, receipts, sales and shipments of leaf tobacco made by him during the month next preceding, which report shall be verified and rendered in such form as the Commissioner, with the approval of the Secretary, shall prescribe.

Monthly reports of transactions.

"(c) Sales or shipments of leaf tobacco by a dealer in leaf tobacco shall be in quantities of not less than a hogshead, tierce, case, or bale, except loose leaf tobacco comprising the breaks on warehouse floors, and except to a duly registered manufacturer of cigars for use in his own manufactory exclusively.

Sales or shipment restrictions.

"Dealers in leaf tobacco shall make shipments of leaf tobacco only to other dealers in leaf tobacco, to registered manufacturers of tobacco, snuff, cigars or cigarettes, or for export.

Shipments limited.

"(d) Upon all leaf tobacco sold, removed or shipped by any dealer in leaf tobacco in violation of the provisions of subdivision (c), or in respect to which no report has been made by such dealer in accordance with the provisions of subdivision (b), there shall be levied, assessed,

Penalty tax for violations.

TAX ON CIGARS AND TOBACCO.	collected and paid a tax equal to the tax then in force upon manufactured tobacco, such tax to be assessed and collected in the same manner as the tax on manufactured tobacco.
Designated offenses. Failure to give bond, make returns, etc.	“(e) Every dealer in leaf tobacco “(1) who neglects or refuses to furnish the statement, to give bond, to keep books, to file inventory or to render the invoices, returns or reports required by the Commissioner, or to notify the collector of the district of additions to his places of storage; or
Illegal shipments. Fraudulent omissions. Punishment.	“(2) who ships or delivers leaf tobacco, except as herein provided; or “(3) who fraudulently omits to account for tobacco purchased, received, sold, or shipped; shall be fined not less than \$100 or more than \$500, or imprisoned not more than one year, or both.
Farmers or growers not included.	“(f) For the purposes of this section a farmer or grower of tobacco shall not be regarded as a dealer in leaf tobacco in respect to the leaf tobacco produced by him.”

ADMISSIONS AND DUES.

TITLE VIII.—TAX ON ADMISSIONS AND DUES.

Tax on admissions. <i>Ante</i> , p. 318.	SEC. 800. (a) That from and after April 1, 1919, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 700 of the Revenue Act of 1917—
Rates.	(1) A tax of 1 cent for each 10 cents or fraction thereof of the amount paid for admission to any place on or after such date, including admission by season ticket or subscription, to be paid by the person paying for such admission;
On free admissions. Exceptions.	(2) In the case of persons (except bona fide employees, municipal officers on official business, persons in the military or naval forces of the United States when in uniform, and children under twelve years of age) admitted free or at reduced rates to any place at a time when and under circumstances under which an admission charge is made to other persons, a tax of 1 cent for each 10 cents or fraction thereof of the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted;
Additional sales at other than box office.	(3) Upon tickets or cards of admission to theaters, operas, and other places of amusement, sold at news stands, hotels, and places other than the ticket offices of such theaters, operas, or other places of amusement, at not to exceed 50 cents in excess of the sum of the established price therefor at such ticket offices plus the amount of any tax imposed under paragraph (1), a tax equivalent to 5 per centum of the amount of such excess; and if sold for more than 50 cents in excess of the sum of such established price plus the amount of any tax imposed under paragraph (1), a tax equivalent to 50 per centum of the whole amount of such excess, such taxes to be returned and paid, in the manner provided in section 903, by the person selling such tickets;
Sales by proprietors, etc., in excess of regular rates.	(4) A tax equivalent to 50 per centum of the amount for which the proprietors, managers, or employees of any opera house, theater, or other place of amusement sell or dispose of tickets or cards of admission in excess of the regular or established price or charge therefor, such tax to be returned and paid, in the manner provided in section 903, by the person selling such tickets;
Box holders, etc.	(5) In the case of persons having the permanent use of boxes or seats in an opera house or any place of amusement or a lease for the use of such box or seat in such opera house or place of amusement (in lieu of the tax imposed by paragraph (1)), a tax equivalent to 10 per centum of the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder, such tax to be paid by the lessee or holder; and

(6) A tax of 1½ cents for each 10 cents or fraction thereof of the amount paid for admission to any public performance for profit at any roof garden, cabaret, or other similar entertainment, to which the charge for admission is wholly or in part included in the price paid for refreshment, service, or merchandise; the amount paid for such admission to be deemed to be 20 per centum of the amount paid for refreshment, service, and merchandise; such tax to be paid by the person paying for such refreshment, service, or merchandise.

ADMISSIONS AND DUES.
Roof gardens, cabarets, etc.

(b) No tax shall be levied under this title in respect to any admissions all the proceeds of which inure exclusively to the benefit of religious, educational, or charitable institutions, societies, or organizations, societies for the prevention of cruelty to children or animals, or exclusively to the benefit of organizations conducted for the sole purpose of maintaining symphony orchestras and receiving substantial support from voluntary contributions, none of the profits of which are distributed to members of such organizations, or exclusively to the benefit of persons in the military or naval forces of the United States, or admissions to agricultural fairs none of the profits of which are distributed to stockholders or members of the association conducting the same.

Exemptions of religious, educational, etc., entertainments.

Agricultural fairs, etc.

(c) The term "admission" as used in this title includes seats and tables, reserved or otherwise, and other similar accommodations, and the charges made therefor.

Charges included.

(d) The price (exclusive of the tax to be paid by the person paying for admission) at which every admission ticket or card is sold shall be conspicuously and indelibly printed, stamped, or written on the face or back thereof, together with the name of the vendor if sold other than at the ticket office of the theater, opera, or other place of amusement. Whoever sells an admission ticket or card on which the name of the vendor and price is not so printed, stamped, or written, or at a price in excess of the price so printed, stamped, or written thereon, is guilty of a misdemeanor, and upon conviction thereof shall be fined not more than \$100.

Price, etc., to be printed on tickets.

Penalty for evasions.

SEC. 801. That from and after April 1, 1919, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 701 of the Revenue Act of 1917, a tax equivalent to 10 per centum of any amount paid on or after such date, for any period after such date, (a) as dues or membership fees (where the dues or fees of an active resident annual member are in excess of \$10 per year) to any social, athletic, or sporting club or organization; or (b) as initiation fees to such a club or organization, if such fees amount to more than \$10, or if the dues or membership fees (not including initiation fees) of an active resident annual member are in excess of \$10 per year; such taxes to be paid by the person paying such dues or fees: *Provided*, That there shall be exempted from the provisions of this section all amounts paid as dues or fees to a fraternal society, order, or association, operating under the lodge system. In the case of life memberships a life member shall pay annually, at the time for the payment of dues by active resident annual members, a tax equivalent to the tax upon the amount paid by such a member, but shall pay no tax upon the amount paid for life membership.

Tax on club dues, etc.
Ante, p. 319.

Initiation fees.

Provided,
Fraternal lodges, etc., exempted.

Life memberships.

Collection by receivers, etc.

SEC. 802. That every person (a) receiving any payments for such admission, dues, or fees shall collect the amount of the tax imposed by section 800 or 801 from the person making such payments, or (b) admitting any person free to any place for admission to which a charge is made, shall collect the amount of the tax imposed by section 800 from the person so admitted. Every club or organization having life members, shall collect from such members the amount of the tax imposed by section 801. In all the above cases returns

Returns and payments.

ADMISSIONS AND DUES. and payments of the amount so collected shall be made at the same time and in the same manner as provided in section 502.
Ante, p. 1103.

EXCISE TAXES.

TITLE IX.—EXCISE TAXES.

- Tax on sales by manufacturers, etc. SEC. 900. That there shall be levied, assessed, collected, and paid upon the following articles sold or leased by the manufacturer, producer, or importer, a tax equivalent to the following percentages of the price for which so sold or leased—
- Automobile trucks, etc. (1) Automobile trucks and automobile wagons, (including tires, inner tubes, parts, and accessories therefor, sold on or in connection therewith or with the sale thereof), 3 per centum;
- Automobiles, motorcycles, etc. (2) Other automobiles and motorcycles, (including tires, inner tubes, parts, and accessories therefor, sold on or in connection therewith or with the sale thereof), except tractors, 5 per centum;
- Accessories to other than manufacturer. (3) Tires, inner tubes, parts, or accessories, for any of the articles enumerated in subdivision (1) or (2), sold to any person other than a manufacturer or producer of any of the articles enumerated in subdivision (1) or (2), 5 per centum;
- Pianos, phonographs, records, etc. (4) Pianos, organs (other than pipe organs), piano players, graphophones, phonographs, talking machines, music boxes, and records used in connection with any musical instrument, piano player, graphophone, phonograph, or talking machine, 5 per centum;
- Sporting goods, games, etc. (5) Tennis rackets, nets, racket covers and presses, skates, snowshoes, skis, toboggans, canoe paddles and cushions, polo mallets, baseball bats, gloves, masks, protectors, shoes and uniforms, football helmets, harness and goals, basket-ball goals and uniforms, golf bags and clubs, lacrosse sticks, balls of all kinds, including baseballs, footballs, tennis, golf, lacrosse, billard and pool balls, fishing rods and reels, billiard and pool tables, chess and checker boards and pieces, dice, games and parts of games (except playing cards and children's toys and games), and all similar articles commonly or commercially known as sporting goods, 10 per centum;
- Exception. (6) Chewing gum or substitutes therefor, 3 per centum;
- Chewing gum. (7) Cameras, weighing not more than 100 pounds, 10 per centum;
- Cameras. (8) Photographic films and plates, other than moving-picture films, 5 per centum;
- Photographic films and plates. (9) Candy, 5 per centum;
- Candy. (10) Firearms, shells, and cartridges, except those sold for the use of the United States, any State, Territory, or possession of the United States, any political subdivision thereof, the District of Columbia, or any foreign country while engaged against the German Government in the present war, 10 per centum;
- Firearms, etc. (11) Hunting and bowie knives, 10 per centum;
- For war use excepted. (12) Dirk knives, daggers, sword canes, stilletos, and brass or metallic knuckles, 100 per centum;
- Hunting and bowie knives. (13) Portable electric fans, 5 per centum;
- Dirks, daggers, etc. (14) Thermos and thermostatic bottles, carafes, jugs, or other thermostatic containers, 5 per centum;
- Electric fans. (15) Cigar or cigarette holders and pipes, composed wholly or in part of meerschaum or amber, humidors, and smoking stands, 10 per centum;
- Thermos bottles, etc. (16) Automatic slot-device vending machines, 5 per centum, and automatic slot-device weighing machines, 10 per centum; if the manufacturer, producer, or importer of any such machine operates it for profit, he shall pay a tax in respect to each such machine put into operation equivalent to 5 per centum of its fair market value in the case of a vending machine, and 10 per centum of its fair market value in the case of a weighing machine;
- Smokers' articles. (17) Liveries and livery boots and hats, 10 per centum;
- Slot machines. (18) Liveries and livery boots and hats, 10 per centum;
- When operated by manufacturer, etc.
- Liveries.

(18) Hunting and shooting garments and riding habits, 10 per centum;

EXCISE TAXES.
Hunting garments, etc.

(19) Articles made of fur on the hide or pelt, or of which any such fur is the component material of chief value, 10 per centum;

Fur articles on the hide.

(20) Yachts and motor boats not designed for trade, fishing, or national defense; and pleasure boats and pleasure canoes if sold for more than \$15, 10 per centum; and

Yachts, etc.

(21) Toilet soaps and toilet soap powders, 3 per centum.

Toilet soaps, etc.

If any manufacturer, producer, or importer of any of the articles enumerated in this section customarily sells such articles both at wholesale and at retail, the tax in the case of any article sold by him at retail shall be computed on the price for which like articles are sold by him at wholesale.

Retail sales by manufacturer, etc.

The taxes imposed by this section shall, in the case of any article in respect to which a corresponding tax is imposed by section 600 of the Revenue Act of 1917, be in lieu of such tax.

In lieu of former tax.
Ante, p. 316.

SEC. 901. That if any person manufactures, produces or imports any article enumerated in section 900, or leases or licenses for exhibition any positive motion-picture film containing a picture ready for projection, and, whether through any agreement, arrangement, or understanding, or otherwise, sells, leases or licenses such article at less than the fair market price obtainable therefor, either (a) in such manner as directly or indirectly to benefit such person or any person directly or indirectly interested in the business of such person, or (b) with intent to cause such benefit, the amount for which such article is sold, leased or licensed shall be taken to be the amount which would have been received from the sale, lease or license of such article if sold, leased or licensed at the fair market price.

Computation of tax if sold or leased at less than market price to benefit manufacturers, etc.

SEC. 902. That there shall be levied, assessed, collected, and paid upon sculpture, paintings, statuary, art porcelains, and bronzes, sold by any person other than the artist, a tax equivalent to 10 per centum of the price for which so sold. This section shall not apply to the sale of any such article to an educational institution or public art museum.

Tax on works of art sold or leased at less than market price to benefit manufacturers, etc.

Exception.

SEC. 903. That every person liable for any tax imposed by section 900, 902, or 906, shall make monthly returns under oath in duplicate and pay the taxes imposed by such sections to the collector for the district in which is located the principal place of business. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

Monthly returns and payments.

The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax a penalty of 5 per centum, together with interest at the rate of 1 per centum for each full month, from the time when the tax became due.

Time of payment.

Penalty tax for failure.

SEC. 904. (a) That on and after May 1, 1919, there shall be levied, assessed, collected, and paid a tax equivalent to 10 per centum of so much of the amount paid for any of the following articles as is in excess of the price hereinafter specified as to each such article, when such article is sold by or for a dealer or his estate on or after such date for consumption or use—

Taxes on sales by dealers of articles above specified price.

(1) Carpets and rugs, including fiber, except imported and American rugs made principally of wool, on the amount in excess of \$5 per square yard;

Carpets and rugs.

(2) Picture frames, on the amount in excess of \$10 each;

Picture frames.

(3) Trunks, on the amount in excess of \$50 each;

Trunks.

(4) Valises, traveling bags, suit cases, hat boxes used by travelers, and fitted toilet cases, on the amount in excess of \$25 each;

Valises, etc.

EXCISE TAXES.
 Purses, etc.
 Portable lighting fixtures, etc.
 Umbrellas, etc.
 Fans.
 House coats, etc.
 Vests sold separately.
 Women's hats, etc.
 Men's hats, etc.
 Men's caps, etc.
 Boots, shoes, etc. Exception.
 Men's neckties, etc.
 Men's silk hose, etc.
 Women's silk stockings, etc.
 Men's shirts.
 Pajamas, underwear, etc.
 Kimonos, etc.
 Exceptions.
 Collection, etc., by vendor.
Ante, p. 1103.
 Tax on sales by dealer, of jewelry, time-pieces, etc.

- (5) Purses, pocketbooks, shopping and hand bags, on the amount in excess of \$7.50 each;
- (6) Portable lighting fixtures, including lamps of all kinds and lamp shades, on the amount in excess of \$25 each;
- (7) Umbrellas, parasols, and sun shades, on the amount in excess of \$4 each;
- (8) Fans, on the amount in excess of \$1 each;
- (9) House or smoking coats or jackets, and bath or lounging robes, on the amount in excess of \$7.50 each;
- (10) Men's waistcoats, sold separately from suits, on the amount in excess of \$5 each;
- (11) Women's and misses' hats, bonnets, and hoods, on the amount in excess of \$15 each;
- (12) Men's and boys' hats, on the amount in excess of \$5 each;
- (13) Men's and boys' caps, on the amount in excess of \$2 each;
- (14) Men's, women's, misses', and boys' boots, shoes, pumps, and slippers, not including shoes or appliances made to order for any person having a crippled or deformed foot or ankle, on the amount in excess of \$10 per pair;
- (15) Men's and boys' neckties and neckwear, on the amount in excess of \$2 each;
- (16) Men's and boys' silk stockings or hose, on the amount in excess of \$1 per pair;
- (17) Women's and misses' silk stockings or hose, on the amount in excess of \$2 per pair;
- (18) Men's shirts, on the amount in excess of \$3 each;
- (19) Men's, women's, misses', and boys' pajamas, night gowns, and underwear, on the amount in excess of \$5 each; and
- (20) Kimonos, petticoats, and waists, on the amount in excess of \$15 each.

(b) The tax imposed by this section shall not apply (1) to any article enumerated in paragraphs (2) to (8), both inclusive, of subdivision (a), if such article is made of, or ornamented, mounted, or fitted with, precious metals or imitations thereof or ivory, or (2) to any article made of fur on the hide or pelt, or of which any such fur is the component material of chief value, or to (3) any article enumerated in subdivision (17) or (18) of section 900.

(c) The taxes imposed by this section shall be paid by the purchaser to the vendor at the time of the sale and shall be collected, returned, and paid to the United States by such vendor in the same manner as provided in section 502.

SEC. 905. That on and after April 1, 1919, there shall be levied, assessed, collected, and paid (in lieu of the tax imposed by subdivision (e) of section 600 of the Revenue Act of 1917) upon all articles commonly or commercially known as jewelry, whether real or imitation; pearls, precious and semiprecious stones, and imitations thereof; articles made of, or ornamented, mounted or fitted with, precious metals or imitations thereof or ivory (not including surgical instruments); watches; clocks; opera glasses; lorgnettes; marine glasses; field glasses; and binoculars; upon any of the above when sold by or for a dealer or his estate for consumption or use, a tax equivalent to 5 per centum of the price for which so sold.

Every person selling any of the articles enumerated in this section shall make returns under oath in duplicate (monthly or quarterly as the Commissioner, with the approval of the Secretary, may prescribe) and pay the taxes imposed in respect to such articles by this section to the collector for the district in which is located the principal place of business. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

Returns to be made, etc.
 Details.

The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax a penalty of 5 per centum, together with interest at the rate of 1 per centum for each full month, from the time when the tax became due.

SEC. 906. That on and after the 1st day of May, 1919, any person engaged in the business of leasing or licensing for exhibition positive motion-picture films containing pictures ready for projection shall pay monthly an excise tax in respect to carrying on such business equal to 5 per centum of the total rentals earned from each such lease or license during the preceding month. If a person owning such a film exhibits it for profit he shall pay a tax equivalent to 5 per centum of the fair rental or license value of such film at the time and place where and for the period during which exhibited. If any such person has, prior to December 6, 1918, made a bona fide contract with any person for the lease or licensing, after the tax imposed by this section takes effect, of such a film for exhibition for profit, and if such contract does not permit the adding of the whole of the tax imposed by this section to the amount to be paid under such contract, then the lessee or licensee shall, in lieu of the lessor or licensor, pay so much of such tax as is not so permitted to be added to the contract price. The tax imposed by this section shall be in lieu of the tax imposed by subdivisions (c) and (d) of section 600 of the Revenue Act of 1917.

SEC. 907. (a) That on and after May 1, 1919, there shall be levied, assessed, collected and paid (in lieu of the taxes imposed by subdivisions (g) and (h) of section 600 of the Revenue Act of 1917) a tax of 1 cent for each 25 cents or fraction thereof of the amount paid for any of the following articles when sold by or for a dealer or his estate on or after such date for consumption or use:

(1) Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth and mouth washes, dentifrices, tooth pastes, aromatic cachous, toilet powders (other than soap powders), or any similar substance, article, or preparation by whatsoever name known or distinguished, any of the above which are used or applied or intended to be used or applied for toilet purposes;

(2) Pills, tablets, powders, tinctures, troches or lozenges, sirups, medicinal cordials or bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters (except those taxed under section 628 of this Act), essences, spirits, oils, and other medicinal preparations, compounds, or compositions (not including serums and antitoxins), upon the amount paid for any of the above as to which the manufacturer or producer claims to have any private formula, secret, or occult art for making or preparing the same, or has or claims to have any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or trade-mark, or which (if prepared by any formula, published or unpublished) are held out or recommended to the public by the makers, vendors, or proprietors thereof as proprietary medicines or medicinal proprietary articles or preparations, or as remedies or specifics for any disease, diseases, or affection whatever affecting the human or animal body: *Provided*, That the provisions of this section shall not apply to the sale of vaccines and bacterines which are not advertised to the general lay public, nor to the sale by a physician in personal attendance upon a patient of medicinal preparations not so advertised.

EXCISE TAX.
Time of payment.
Penalty tax for failure.

Motion-picture exhibitions.
Monthly tax on rentals from leases for.

If operated by owners.

By lessee, if contract prevents addition to rents.

In lieu of former tax.
Ante, p. 316.

Tax on sales of articles by dealers, etc.
Ante, p. 317.

Toilet articles, etc.

Proprietary medicines, etc.

Ante, p. 1116.

Provido.
Exceptions.

EXCISE TAX.
Method of collection.

(b) The taxes imposed by this section shall be collected by whichever of the following methods the Commissioner may deem expedient: (1) by stamp affixed to such article by the vendor, the cost of which shall be reimbursed to the vendor by the purchaser; or (2) by payment to the vendor by the purchaser at the time of the sale, the taxes so collected being returned and paid to the United States by such vendor in the same manner as provided in section 502.

SPECIAL TAXES.

TITLE X.—SPECIAL TAXES.

Tax in lieu of former.
Vol. 39, p. 789.

SEC. 1000. (a) That on and after July 1, 1918, in lieu of the tax imposed by the first subdivision of section 407 of the Revenue Act of 1916—

Domestic corpora-
tions.
On capital stock.

(1) Every domestic corporation shall pay annually a special excise tax with respect to carrying on or doing business, equivalent to \$1 for each \$1,000 of so much of the fair average value of its capital stock for the preceding year ending June 30 as is in excess of \$5,000. In estimating the value of capital stock the surplus and undivided profits shall be included;

Foreign corporations.
On business in
United States.

(2) Every foreign corporation shall pay annually a special excise tax with respect to carrying on or doing business in the United States, equivalent to \$1 for each \$1,000 of the average amount of capital employed in the transaction of its business in the United States during the preceding year ending June thirtieth.

Insurance reserves
not included.

(b) In computing the tax in the case of insurance companies such deposits and reserve funds as they are required by law or contract to maintain or hold for the protection of or payment to or apportionment among policyholders shall not be included.

Exemptions.

Ante, p. 1076.

Mutual insurance
companies.

Basis of tax.

(c) The taxes imposed by this section shall not apply in any year to any corporation which was not engaged in business (or in the case of a foreign corporation not engaged in business in the United States) during the preceding year ending June 30, nor to any corporation enumerated in section 231. The taxes imposed by this section shall apply to mutual insurance companies, and in the case of every such domestic company the tax shall be equivalent to \$1 for each \$1,000 of the excess over \$5,000 of the sum of its surplus or contingent reserves maintained for the general use of the business and any reserves the net additions to which are included in net income under the provisions of Title II, as of the close of the preceding accounting period used by such company for purposes of making its income tax return: *Provided*, That in the case of a foreign mutual insurance company the tax shall be equivalent to \$1 for each \$1,000 of the same proportion of the sum of such surplus and reserves, which the reserve fund upon business transacted within the United States is of the total reserve upon all business transacted, as of the close of the preceding accounting period used by such company for purposes of making its income tax return.

Returns public.
Ante, p. 1086.

(d) Section 257 shall apply to all returns filed with the Commissioner for purposes of the tax imposed by this section.

Designated business,
etc.

SEC. 1001. That on and after January 1, 1919, there shall be levied, collected, and paid annually the following special taxes—

Brokers.
Business defined.

(1) Brokers shall pay \$50. Every person whose business it is to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, other securities, produce or merchandise, for others, shall be regarded as a broker. If a broker is a member of a stock exchange, or if he is a member of any produce exchange, board of trade, or similar organization, where produce or merchandise is sold, he shall pay an additional amount as follows: If the average value, during the preceding year ending June 30, of a seat or membership in such exchange or organization

Exchange members.

was \$2,000 or more but not more than \$5,000, \$100; if such value was more than \$5,000, \$150.

(2) Pawnbrokers shall pay \$100. Every person whose business or occupation it is to take or receive, by way of pledge, pawn, or exchange; any goods, wares, or merchandise, or any kind of personal property whatever, as security for the repayment of money loaned thereon, shall be regarded as a pawnbroker.

(3) Ship brokers shall pay \$50. Every person whose business it is as a broker to negotiate freights and other business for the owners of vessels, or for the shippers or consignors or consignees of freight carried by vessels, shall be regarded as a ship broker.

(4) Customhouse brokers shall pay \$50. Every person whose occupation it is, as the agent of others, to arrange entries and other customhouse papers, or transact business at any port of entry relating to the importation or exportation of goods, wares, or merchandise, shall be regarded as a customhouse broker.

(5) Proprietors of theaters, museums, and concert halls, where a charge for admission is made, having a seating capacity of not more than two hundred and fifty, shall pay \$50; having a seating capacity of more than two hundred and fifty and not exceeding five hundred, shall pay \$100; having a seating capacity exceeding five hundred and not exceeding eight hundred, shall pay \$150; having a seating capacity of more than eight hundred, shall pay \$200. Every edifice used for the purpose of dramatic or operatic or other representations, plays, or performances, for admission to which entrance money is received, not including halls or armories rented or used occasionally for concerts or theatrical representations, and not including edifices owned by religious, educational or charitable institutions, societies or organizations where all the proceeds from admissions inure exclusively to the benefit of such institutions, societies or organizations or exclusively to the benefit of persons in the military or naval forces of the United States, shall be regarded as a theater: *Provided*, That in cities, towns, or villages of five thousand inhabitants or less the amount of such payment shall be one-half of that above stated: *Provided further*, That whenever any such edifice is under lease at the time the tax is due, the tax shall be paid by the lessee, unless otherwise stipulated between the parties to the lease.

(6) The proprietor or proprietors of circuses shall pay \$100. Every building, space, tent, or area, where feats of horsemanship or acrobatic sports or theatrical performances not otherwise provided for in this section are exhibited shall be regarded as a circus: *Provided*, That no special tax paid in one State, Territory, or the District of Columbia shall exempt exhibitions from the tax in another State, Territory, or the District of Columbia, and but one special tax shall be imposed for exhibitions within any one State, Territory, or District.

(7) Proprietors or agents of all other public exhibitions or shows for money not enumerated in this section shall pay \$15: *Provided*, That a special tax paid in one State, Territory, or the District of Columbia shall not exempt exhibitions from the tax in another State, Territory, or the District of Columbia, and but one special tax shall be required for exhibitions within any one State, Territory, or the District of Columbia: *Provided further*, That this paragraph shall not apply to Chautauquas, lecture lyceums, agricultural or industrial fairs, or exhibitions held under the auspices of religious or charitable associations: *Provided further*, That an aggregation of entertainments, known as a street fair, shall not pay a larger tax than \$100 in any State, Territory, or in the District of Columbia.

(8) Proprietors of bowling alleys and billiard rooms shall pay \$10 for each alley or table. Every building or place where bowls are

SPECIAL TAXES.

Pawnbrokers.
Business defined.

Ship brokers.
Business defined.

Customhouse brokers.
Business defined.

Theater, etc., proprietors.
Basis of.

Buildings included.

Exceptions.

Proviso.
In small cities, etc.

Leased buildings.

Circus proprietors.
Business defined.

Proviso.
State requirements.

All other exhibitions.
Proviso.
State requirements.

Exemptions.

Street fairs.

Bowling alleys, etc.
Description.

SPECIAL TAXES.	thrown or where games of billiards or pool are played, except in private homes, shall be regarded as a bowling alley or a billiard room, respectively.
Shooting galleries. Description.	(9) Proprietors of shooting galleries shall pay \$20. Every building, space, tent, or area, where a charge is made for the discharge of firearms at any form of target shall be regarded as a shooting gallery.
Riding academies. Description.	(10) Proprietors of riding academies shall pay \$100. Every building, space, tent, or area, where a charge is made for instruction in horsemanship or for facilities for the practice of horsemanship shall be regarded as a riding academy.
Automobile operators, etc.	(11) Persons carrying on the business of operating or renting passenger automobiles for hire shall pay \$10 for each such automobile having a seating capacity of more than two and not more than seven, and \$20 for each such automobile having a seating capacity of more than seven.
Distilleries, brewers, liquor dealers, etc. R. S., secs. 3244, 3247, pp. 622, 626.	(12) Every person carrying on the business of a brewer, distiller, wholesale liquor dealer, retail liquor dealer, wholesale dealer in malt liquor, retail dealer in malt liquor, or manufacturer of stills, as defined in section 3244 as amended and section 3247 of the Revised Statutes, in any State, Territory, or District of the United States contrary to the laws of such State, Territory, or District, or in any place therein in which carrying on such business is prohibited by local or municipal law, shall pay, in addition to all other taxes, special or otherwise, imposed by existing law or by this Act, \$1,000.
Additional tax for business where prohibited by State, etc., laws.	The payment of the tax imposed by this subdivision shall not be held to exempt any person from any penalty or punishment provided for by the laws of any State, Territory, or District for carrying on such business in such State, Territory, or District, or in any manner to authorize the commencement or continuance of such business contrary to the laws of such State, Territory, or District, or in places prohibited by local or municipal law.
Payment of tax no exemption from punishment, etc., under local laws.	The taxes imposed by this section shall, in the case of persons upon whom a corresponding tax is imposed by section 407 of the Revenue Act of 1916, be in lieu of such tax.
In lieu of former taxes. Vol. 39, p. 789.	SEC. 1002. That on and after January 1, 1919, there shall be levied, collected, and paid annually, in lieu of the taxes imposed by section 408 of the Revenue Act of 1916, the following special taxes, the amount of such taxes to be computed on the basis of the sales for the preceding year ending June 30—
Tax on annual sales by manufacturers. Vol. 39, p. 791, amended.	Manufacturers of tobacco whose annual sales do not exceed fifty thousand pounds shall each pay \$6;
Tobacco. R. S., sec. 3244, p. 624, amended.	Manufacturers of tobacco whose annual sales exceed fifty thousand and do not exceed one hundred thousand pounds shall each pay \$12;
	Manufacturers of tobacco whose annual sales exceed one hundred thousand and do not exceed two hundred thousand pounds shall each pay \$24;
	Manufacturers of tobacco whose annual sales exceed two hundred thousand pounds shall each pay \$24, and at the rate of 16 cents per thousand pounds, or fraction thereof, in respect to the excess over two hundred thousand pounds;
Cigars. R. S., sec. 3244, p. 624, amended.	Manufacturers of cigars whose annual sales do not exceed fifty thousand cigars shall each pay \$4;
	Manufacturers of cigars whose annual sales exceed fifty thousand and do not exceed one hundred thousand cigars shall each pay \$6;
	Manufacturers of cigars whose annual sales exceed one hundred thousand and do not exceed two hundred thousand cigars shall each pay \$12;
	Manufacturers of cigars whose annual sales exceed two hundred thousand and do not exceed four hundred thousand cigars shall each pay \$24;

Manufacturers of cigars whose annual sales exceed four hundred thousand cigars shall each pay \$24, and at the rate of 10 cents per thousand cigars, or fraction thereof, in respect to the excess over four hundred thousand cigars;

Manufacturers of cigarettes, including small cigars weighing not more than three pounds per thousand shall each pay at the rate of 6 cents for every ten thousand cigarettes, or fraction thereof.

In arriving at the amount of special tax to be paid under this section, and in the levy and collection of such tax, each person engaged in the manufacture of more than one of the classes of articles specified in this section shall be considered and deemed a manufacturer of each class separately.

SEC. 1003. That sixty days after the passage of this Act, and thereafter on July 1 in each year, and also at the time of the original purchase of a new boat by a user, if on any other date than July 1, there shall be levied, assessed, collected, and paid in lieu of the tax imposed by section 603 of the Revenue Act of 1917, upon the use of yachts, pleasure boats, power boats, and sailing boats, of over five net tons, and motor boats with fixed engines, not used exclusively for trade, fishing, or national defense, or not built according to plans and specifications approved by the Navy Department, a special excise tax to be based on each yacht or boat, at rates as follows: Yachts, pleasure boats, power boats, motor boats with fixed engines, and sailing boats, of over five net tons, length not over fifty feet, \$1 for each foot; length over fifty feet and not over one hundred feet, \$2 for each foot; length over one hundred feet, \$4 for each foot; motor boats of not over five net tons with fixed engines, \$10.

In determining the length of such yachts, pleasure boats, power boats, motor boats with fixed engines, and sailing boats, the measurement of over-all length shall govern.

In the case of a tax imposed at the time of the original purchase of a new boat on any other date than July 1, and in the case of the tax taking effect sixty days after the passage of this Act, the amount to be paid shall be the same number of twelfths of the amount of the tax as the number of calendar months (including the month of sale, or the month in which is included the sixty-first day after the passage of this Act, as the case may be) remaining prior to the following July 1.

If the tax imposed by section 603 of the Revenue Act of 1917, for the fiscal year ending June 30, 1919, has been paid in respect to the use of any boat, the amount so paid shall under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, be credited upon the first tax due under this section in respect to the use of such boat, or be refunded to the person paying the first tax imposed by this section in respect to the use of such boat.

SEC. 1004. That if the tax imposed by section 407 or 408 of the Revenue Act of 1916, for the fiscal year ending June 30, 1919, has been paid by any person subject to the corresponding tax imposed by this title, collectors may issue a receipt in lieu of special tax stamp for the amount by which the tax under this title is in excess of that paid or payable and evidenced by stamp under the Revenue Act of 1916. Such receipt shall be posted as in the case of the special tax stamp, as provided by law, and with it, within the place of business of the taxpayer.

If the corresponding tax imposed by section 407 of the Revenue Act of 1916 was not payable by stamp, the amount paid under such section for any period for which a tax is also imposed by this title may be credited against the tax imposed by this title.

SEC. 1005. That any person who carries on any business or occupation for which a special tax is imposed by sections 1000, 1001, or 1002, without having paid the special tax therein provided, shall, besides being liable for the payment of such special tax, be subject

SPECIAL TAXES.

Cigarettes.

Each class separately taxed.

Pleasure boats, etc. Annual tax on users of specified. *Ante*, p. 318.

Conditions.

Rates.

Measurement.

For part of year on new purchases.

Allowance for payment of former tax.

Receipts for stamp taxes paid in excess of new rates. Vol. 39, pp. 789-792.

Credit if not a stamp tax.

Punishment for conducting business without paying tax.

SPECIAL TAXES.	to a penalty of not more than \$1,000 or to imprisonment for not more than one year, or both.
Narcotics.	SEC. 1006. That section 1 of the Act of Congress approved December 17, 1914, is hereby amended to read as follows:
Opium, coca leaves, etc. Importers, manufacturers, dealers, etc., required to register. Vol. 33, p. 785, amended.	"SECTION 1. That on or before July 1 of each year every person who imports, manufactures, produces, compounds, sells, deals in, dispenses, or gives away opium or coca leaves, or any compound, manufacture, salt, derivative, or preparation thereof, shall register with the collector of internal revenue of the district his name or style, place of business and place or places where such business is to be carried on, and pay the special taxes hereinafter provided;
Registration of persons in business January 1, 1919.	"Every person who on January 1, 1919, is engaged in any of the activities above enumerated, or who between such date and the passage of this Act first engages in any of such activities, shall within 30 days after the passage of this Act make like registration, and shall pay the proportionate part of the tax for the period ending June 30, 1919; and
Engaging in business thereafter.	"Every person who first engages in any of such activities after the passage of this Act shall immediately make like registration and pay the proportionate part of the tax for the period ending on the following June 30th;
Rates of tax.	"Importers, manufacturers, producers, or compounders, \$24 per annum; wholesale dealers, \$12 per annum; retail dealers, \$6 per annum; physicians, dentists, veterinary surgeons, and other practitioners lawfully entitled to distribute, dispense, give away, or administer any of the aforesaid drugs to patients upon whom they in the course of their professional practice are in attendance, shall pay \$3 per annum.
Classification. Importers, manufacturers, producers.	"Every person who imports, manufactures, compounds, or otherwise produces for sale or distribution any of the aforesaid drugs shall be deemed to be an importer, manufacturer, or producer.
Wholesale dealer.	"Every person who sells or offers for sale any of said drugs in the original stamped packages, as hereinafter provided, shall be deemed a wholesale dealer.
Retail dealer.	"Every person who sells or dispenses from original stamped packages, as hereinafter provided, shall be deemed a retail dealer:
Provisos. Place of business.	<i>Provided</i> , That the office, or if none, the residence, of any person shall be considered for the purpose of this Act his place of business;
Employees exempt.	but no employee of any person who has registered and paid special tax as herein required, acting within the scope of his employment, shall be required to register and pay special tax provided by this section: <i>Provided further</i> , That officials of the United States, Territorial, District of Columbia, or insular possessions, State or municipal governments, who in the exercise of their official duties engage in any of the business herein described, shall not be required to register, nor pay special tax, nor stamp the aforesaid drugs as hereinafter prescribed, but their right to this exemption shall be evidenced in such manner as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations prescribe.
Officials not taxed.	"It shall be unlawful for any person required to register under the provisions of this Act to import, manufacture, produce, compound, sell, deal in, dispense, distribute, administer, or give away any of the aforesaid drugs without having registered and paid the special tax as imposed by this section.
Evidence required.	"That the word 'person' as used in this Act shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person; and all provisions of existing law relating to special taxes, as far as necessary, are hereby extended and made applicable to this section.
Importing, etc., without registration, unlawful.	
"Person," construed. General laws applicable.	

"That there shall be levied, assessed, collected, and paid upon opium, coca leaves, any compound, salt, derivative, or preparation thereof, produced in or imported into the United States, and sold, or removed for consumption or sale, an internal-revenue tax at the rate of 1 cent per ounce, and any fraction of an ounce in a package shall be taxed as an ounce, such tax to be paid by the importer, manufacturer, producer, or compounder thereof, and to be represented by appropriate stamps, to be provided by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the stamps herein provided shall be so affixed to the bottle or other container as to securely seal the stopper, covering, or wrapper thereof.

NARCOTICS.
Internal-revenue stamp on product.

"The tax imposed by this section shall be in addition to any import duty imposed on the aforesaid drugs.

Additional to duty.

"It shall be unlawful for any person to purchase, sell, dispense, or distribute any of the aforesaid drugs except in the original stamped package or from the original stamped package; and the absence of appropriate tax-paid stamps from any of the aforesaid drugs shall be prima facie evidence of a violation of this section by the person in whose possession same may be found; and the possession of any original stamped package containing any of the aforesaid drugs by any person who has not registered and paid special taxes as required by this section shall be prima facie evidence of liability to such special tax: *Provided*, That the provisions of this paragraph shall not apply to any person having in his or her possession any of the aforesaid drugs which have been obtained from a registered dealer in pursuance of a prescription, written for legitimate medical uses, issued by a physician, dentist, veterinary surgeon, or other practitioner registered under this Act; and where the bottle or other container in which such drug may be put up by the dealer upon said prescription bears the name and registry number of the druggist, serial number of prescription, name and address of the patient, and name, address, and registry number of the person writing said prescription; or to the dispensing, or administration, or giving away of any of the aforesaid drugs to a patient by a registered physician, dentist, veterinary surgeon, or other practitioner in the course of his professional practice, and where said drugs are dispensed or administered to the patient for legitimate medical purposes, and the record kept as required by this Act of the drugs so dispensed, administered, distributed, or given away.

Disposal of unstamped drugs unlawful.
Absence, evidence of violation.

Unlawful possession.

Provido.
Not applicable to valid prescriptions, etc.

Container requirements.

Professional administration, etc.

"And all the provisions of existing laws relating to the engraving, issuance, sale, accountability, cancellation, and destruction of tax-paid stamps provided for in the internal-revenue laws are, in so far as necessary, hereby extended and made to apply to stamps provided by this section.

Stamp regulations applicable.

"That all unstamped packages of the aforesaid drugs found in the possession of any person, except as herein provided, shall be subject to seizure and forfeiture, and all the provisions of existing internal-revenue laws relating to searches, seizures, and forfeitures of unstamped articles are hereby extended to and made to apply to the articles taxed under this Act and the persons upon whom these taxes are imposed.

Seizure of unstamped packages.

"Importers, manufacturers, and wholesale dealers shall keep such books and records and render such monthly returns in relation to the transactions in the aforesaid drugs as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations require.

Records, returns etc.

"The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make all needful rules and regulations for carrying the provisions of this Act into effect."

Regulations.

NARCOTICS.

SEC. 1007. That section 6 of such Act of December 17, 1914, is hereby amended to read as follows:

Drugs not affected by Act. Vol. 38, p. 789, amended.

"SEC. 6. That the provisions of this Act shall not be construed to apply to the manufacture, sale, distribution, giving away, dispensing, or possession of preparations and remedies which do not contain more than two grains of opium, or more than one-fourth of a grain of morphine, or more than one-eighth of a grain of heroin, or more than one grain of codeine, or any salt or derivative of any of them in one fluid ounce, or, if a solid or semisolid preparation, in one avoirdupois ounce; or to liniments, ointments, or other preparations which are prepared for external use only, except liniments, ointments, and other preparations which contain cocaine or any of its salts or alpha or beta eucaine or any of their salts or any synthetic substitute for them: *Provided*, That such remedies and preparations are manufactured, sold, distributed, given away, dispensed, or possessed as medicines and not for the purpose of evading the intentions and provisions of this Act: *Provided further*, That any manufacturer, producer, compounder, or vendor (including dispensing physicians) of the preparations and remedies mentioned in this section shall keep a record of all sales, exchanges, or gifts of such preparations and remedies in such manner as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall direct. Such record shall be preserved for a period of two years in such a way as to be readily accessible to inspection by any officer, agent or employee of the Treasury Department duly authorized for that purpose, and the State, Territorial, District, municipal, and insular officers named in section 5 of this Act, and every such person so possessing or disposing of such preparations and remedies shall register as required in section 1 of this Act and, if he is not paying a tax under this Act, he shall pay a special tax of \$1 for each year, or fractional part thereof, in which he is engaged in such occupation, to the collector of internal revenue of the district in which he carries on such occupation as provided in this Act. The provisions of this Act as amended shall not apply to decocainized coca leaves or preparations made therefrom, or to other preparations of coca leaves which do not contain cocaine."

Provisos.
If used as medicines.

Record of sales, etc., to be kept.

Preservation for inspection.

Vol. 38, p. 788.
Registry and payment of tax required.

Decocainized preparations, etc., not affected.

Confiscation of seized narcotics.

Vol. 26, p. 621.
Vol. 29, p. 695; Vol. 35, p. 614; Vol. 38, pp. 275, 785.

Delivery for Government uses.

Applicable to seizures from unknown owners.

Destruction restricted.

Emergency revenue Act repealed.
Vol. 38, p. 745; Vol. 39, pp. 2, 792.

SEC. 1008. That all opium, its salts, derivatives, and compounds, and coca leaves, salts, derivatives, and compounds thereof, which may now be under seizure or which may hereafter be seized by the United States Government from any person or persons charged with any violation of the Act of October 1, 1890, as amended by the Acts of March 3, 1897, February 9, 1909, and January 17, 1914, or the Act of December 17, 1914, shall upon conviction of the person or persons from whom seized be confiscated by and forfeited to the United States; and the Secretary is hereby authorized to deliver for medical or scientific purposes to any department, bureau, or other agency of the United States Government, upon proper application therefor under such regulation as may be prescribed by the Commissioner, with the approval of the Secretary, any of the drugs so seized, confiscated, and forfeited to the United States.

The provisions of this section shall also apply to any of the aforesaid drugs seized or coming into the possession of the United States in the enforcement of any of the above-mentioned Acts where the owner or owners thereof are unknown. None of the aforesaid drugs coming into possession of the United States under the operation of said Acts, or the provisions of this section, shall be destroyed without certification by a committee appointed by the Commissioner, with the approval of the Secretary, that they are of no value for medical or scientific purposes.

SEC. 1009. That the Act approved October 22, 1914, entitled "An Act to increase the internal revenue, and for other purposes," and the joint resolution approved December 17, 1915, entitled "Joint

resolution extending the provisions of the Act entitled 'An Act to increase the internal revenue, and for other purposes,' approved October twenty-second, nineteen hundred and fourteen, to December thirty-first, nineteen hundred and sixteen," are hereby repealed, except that the provisions of such Act shall remain in force for the assessment and collection of all special taxes imposed by sections 3 and 4 thereof, or by such sections as extended by such joint resolution, for any year or part thereof ending prior to January 1, 1917, and of all other taxes imposed by such Act, or by such Act as so extended, accrued prior to September 8, 1916, and for the imposition and collection of all penalties or forfeitures which have accrued or may accrue in relation to any of such taxes.

NARCOTICS.

Provisions continued for collecting special taxes, etc.

TITLE XI.—STAMP TAXES.

STAMP TAXES.

SEC. 1100. That on and after April 1, 1919, there shall be levied, collected, and paid, for and in respect of the several bonds, debentures, or certificates of stock and of indebtedness, and other documents, instruments, matters, and things mentioned and described in Schedule A of this title, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, are written or printed, by any person who makes, signs, issues, sells, removes, consigns, or ships the same, or for whose use or benefit the same are made, signed, issued, sold, removed, consigned, or shipped, the several taxes specified in such schedule. The taxes imposed by this section shall, in the case of any article upon which a corresponding stamp tax is now imposed by law, be in lieu of such tax.

On bonds, written documents, etc., in Schedule A.

Post, p. 1135.

In lieu of present tax. Vol. 39, p. 753.

SEC. 1101. That there shall not be taxed under this title any bond, note, or other instrument, issued by the United States, or by any foreign Government, or by any State, Territory, or the District of Columbia, or local subdivision thereof, or municipal or other corporation exercising the taxing power; or any bond of indemnity required to be filed by any person to secure payment of any pension, allowance, allotment, relief, or insurance by the United States; or stocks and bonds issued by cooperative building and loan associations which are organized and operated exclusively for the benefit of their members and make loans only to their shareholders, or by mutual ditch or irrigating companies.

Exceptions. Government, State, etc., securities.

Bonds of indemnity to United States.

By mutual building and loan associations.

SEC. 1102. That whoever—

(a) Makes, signs, issues, or accepts, or causes to be made, signed, issued, or accepted, any instrument, document, or paper of any kind or description whatsoever without the full amount of tax thereon being duly paid;

Offenses designated. Issuing unstamped papers, etc.

(b) Consigns or ships, or causes to be consigned or shipped, by parcel post any parcel, package, or article without the full amount of tax being duly paid;

Parcel post shipments not fully taxed.

(c) Manufactures or imports and sells, or offers for sale, or causes to be manufactured or imported and sold, or offered for sale, any playing cards, package, or other article without the full amount of tax being duly paid;

Dealing in articles not fully stamped.

(d) Makes use of any adhesive stamp to denote any tax imposed by this title without canceling or obliterating such stamp as prescribed in section 1104;

Using uncanceled stamps.

Is guilty of a misdemeanor and upon conviction thereof shall pay a fine of not more than \$100 for each offense.

Penalty.

SEC. 1103. That whoever—

(a) Fraudulently cuts, tears, or removes from any vellum, parchment, paper, instrument, writing, package, or article, upon which any tax is imposed by this title, any adhesive stamp or the impression of any stamp, die, plate, or other article provided, made, or used in pursuance of this title;

Fraudulently removing, etc., stamps.

STAMP TAXES.
 Reusing stamps.
 Using insufficient stamps.
 Counterfeits.
 Removing, etc., stamps for unlawful uses.
 Possessing washed, etc., stamps, knowingly.
 Punishment.
 Forfeiture of articles, etc.
 Method of cancellation.
Proriso.
 Use of other methods.
 Preparation, etc., of stamps.
 Method of affixing.
 Outside stamp contracts authorized.
 Time limit.
 General laws applicable for mistakes, etc.
 Sales of stamps by postmasters.
 Accountability.
 Transfer of collections.

(b) Fraudulently uses, joins, fixes, or places to, with, or upon any vellum, parchment, paper, instrument, writing, package, or article, upon which any tax is imposed by this title, (1) any adhesive stamp, or the impression of any stamp, die, plate, or other article, which has been cut, torn, or removed from any other vellum, parchment, paper, instrument, writing, package, or article, upon which any tax is imposed by this title; or (2) any adhesive stamp or the impression of any stamp, die, plate, or other article of insufficient value; or (3) any forged or counterfeit stamp, or the impression of any forged or counterfeited stamp, die, plate, or other article;

(c) Willfully removes, or alters the cancellation, or defacing marks of, or otherwise prepares, any adhesive stamp, with intent to use, or cause the same to be used, after it has been already used, or knowingly or willfully buys, sells, offers for sale, or gives away, any such washed or restored stamp to any person for use, or knowingly uses the same;

(d) Knowingly and without lawful excuse (the burden of proof of such excuse being on the accused) has in possession any washed, restored, or altered stamp, which has been removed from any vellum, parchment, paper, instrument, writing, package, or article;

Is guilty of a misdemeanor, and upon conviction shall be punished by a fine of not more than \$1,000, or by imprisonment for not more than five years, or both, and any such reused, canceled, or counterfeit stamp and the vellum, parchment, document, paper, package, or article upon which it is placed or impressed shall be forfeited to the United States.

SEC. 1104. That whenever an adhesive stamp is used for denoting any tax imposed by this title, except as hereinafter provided, the person using or affixing the same shall write or stamp or cause to be written or stamped thereupon the initials of his or its name and the date upon which the same is attached or used, so that the same may not again be used: *Provided*, That the Commissioner may prescribe such other method for the cancellation of such stamps as he may deem expedient.

SEC. 1105. (a) That the Commissioner shall cause to be prepared and distributed for the payment of the taxes prescribed in this title suitable stamps denoting the tax on the document, articles, or thing to which the same may be affixed, and shall prescribe such method for the affixing of said stamps in substitution for or in addition to the method provided in this title, as he may deem expedient.

(b) The Commissioner, with the approval of the Secretary, is authorized to procure any of the stamps provided for in this title by contract whenever such stamps can not be speedily prepared by the Bureau of Engraving and Printing; but this authority shall expire on January 1, 1920, except as to imprinted stamps furnished under contract, authorized by the Commissioner.

(c) All internal-revenue laws relating to the assessment and collection of taxes are hereby extended to and made a part of this title, so far as applicable, for the purpose of collecting stamp taxes omitted through mistake or fraud from any instrument, document, paper, writing, parcel, package, or article named herein.

SEC. 1106. That the Commissioner shall furnish to the Postmaster General without prepayment a suitable quantity of adhesive stamps to be distributed to and kept on sale by the various postmasters in the United States. The Postmaster General may require each such postmaster to give additional or increased bond as postmaster for the value of the stamps so furnished, and each such postmaster shall deposit the receipts from the sale of such stamps to the credit of and render accounts to the Postmaster General at such times and in such form as he may by regulations prescribe. The Postmaster General shall at least once monthly transfer all collections from this source to the Treasury as internal-revenue collections.

SEC. 1107. That the collectors of the several districts shall furnish without prepayment to any assistant treasurer or designated depository of the United States located in their respective collection districts a suitable quantity of adhesive stamps for sale. In such cases the collector may require a bond, with sufficient sureties, to an amount equal to the value of the adhesive stamps so furnished, conditioned for the faithful return, whenever so required, of all quantities or amounts undisposed of, and for the payment monthly of all quantities or amounts sold or not remaining on hand. The Secretary may from time to time make such regulations as he may find necessary to insure the safekeeping or prevent the illegal use of all such adhesive stamps.

STAMP TAXES.
Sales by assistant treasurers, etc.

Surety bond for.

Regulations.

SCHEDULE A.—STAMP TAXES.

Schedule A.

1. Bonds of indebtedness: On all bonds, debentures, or certificates of indebtedness issued by any person, and all instruments, however termed, issued by any corporation with interest coupons or in registered form, known generally as corporate securities, on each \$100 of face value or fraction thereof, 5 cents: *Provided*, That every renewal of the foregoing shall be taxed as a new issue: *Provided further*, That when a bond conditioned for the repayment or payment of money is given in a penal sum greater than the debt secured, the tax shall be based upon the amount secured.

Bonds of indebtedness, etc.

Proviso.
Renewals.
Basis of tax.

2. Bonds, indemnity and surety: On all bonds executed for indemnifying any person who shall have become bound or engaged as surety, and on all bonds executed for the due execution or performance of any contract, obligation, or requirement, or the duties of any office or position, and to account for money received by virtue thereof, and on all policies of guaranty and fidelity insurance, including policies guaranteeing titles to real estate and mortgage guarantee policies, and on all other bonds of any description, made, issued, or executed, not otherwise provided for in this schedule, except such as may be required in legal proceedings, 50 cents: *Provided*, That where a premium is charged for the issuance, execution, renewal or continuance of such bond the tax shall be 1 cent on each dollar or fractional part thereof of the premium charged: *Provided further*, That policies of reinsurance shall be exempt from the tax imposed by this subdivision.

Indemnity and surety bonds.

Exception.
Proviso.
On premiums for issuing, etc.

Reinsurance exempt.

3. Capital stock, issued: On each original issue, whether on organization or reorganization, of certificates of stock, or of profits, or of interest in property or accumulations, by any corporation, on each \$100 of face value or fraction thereof, 5 cents: *Provided*, That where a certificate is issued without face value, the tax shall be 5 cents per share, unless the actual value is in excess of \$100 per share, in which case the tax shall be 5 cents on each \$100 of actual value or fraction thereof.

Capital stock.
Original issue.

Proviso.
Without face value.

The stamps representing the tax imposed by this subdivision shall be attached to the stock books and not to the certificates issued.

Attached to stock book.

4. Capital stock, sales or transfers: On all sales, or agreements to sell, or memoranda of sales or deliveries of, or transfers of legal title to shares or certificates of stock or of profits or of interest in property or accumulations in any corporation, or to rights to subscribe for or to receive such shares or certificates, whether made upon or shown by the books of the corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale, whether entitling the holder in any manner to the benefit of such stock, interest, or rights, or not, on each \$100 of face value or fraction thereof, 2 cents, and where such shares are without par or face value, the tax shall be 2 cents on the transfer or sale or agreement to sell on each share, unless the actual

Sales or transfers of stock, etc.

STAMP TAXES.	<p>value thereof is in excess of \$100 per share, in which case the tax shall be 2 cents on each \$100 of actual value or fraction thereof: <i>Provided</i>, That it is not intended by this title to impose a tax upon an agreement evidencing a deposit of certificates as collateral security for money loaned thereon, which certificates are not actually sold, nor upon the delivery or transfer for such purpose of certificates so deposited: <i>Provided further</i>, That the tax shall not be imposed upon deliveries or transfers to a broker for sale, nor upon deliveries or transfers by a broker to a customer for whom and upon whose order he has purchased same, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: <i>Provided further</i>, That in case of sale where the evidence of transfer is shown only by the books of the corporation the stamp shall be placed upon such books; and where the change of ownership is by transfer of the certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers. Any person liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person, who makes any such sale, or who in pursuance of any such sale delivers any certificate or evidence of the sale of any stock, interest or right, or bill or memorandum thereof, as herein required, without having the proper stamps affixed thereto with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding \$1,000, or be imprisoned not more than six months, or both.</p>
<i>Provisos.</i> Collateral deposits exempt.	
Brokers' deliveries, etc., exempt.	
Affixing stamps. In books.	
On certificates.	
On bills of sale, etc.	
Punishment for sales, etc., without stamps.	
Produce sales for fu- ture delivery, etc., on exchange.	<p>5. Produce, sales of, on exchange: Upon each sale, agreement of sale, or agreement to sell (not including so-called transferred or scratch sales), any products or merchandise at, or under the rules or usages of, any exchange, or board of trade, or other similar place, for future delivery, for each \$100 in value of the merchandise covered by said sale or agreement of sale or agreement to sell, 2 cents, and for each additional \$100 or fractional part thereof in excess of \$100, 2 cents: <i>Provided</i>, That on every sale or agreement of sale or agreement to sell as aforesaid there shall be made and delivered by the seller to the buyer a bill, memorandum, agreement, or other evidence of such sale, agreement of sale, or agreement to sell, to which there shall be affixed a lawful stamp or stamps in value equal to the amount of the tax on such sale: <i>Provided further</i>, That sellers of commodities described herein, having paid the tax provided by this subdivision, may transfer such contracts to a clearing-house corporation or association, and such transfer shall not be deemed to be a sale, or agreement of sale, or an agreement to sell within the provisions of this Act, provided that such transfer shall not vest any beneficial interest in such clearing-house association but shall be made for the sole purpose of enabling such clearing-house association to adjust and balance the accounts of the members of such clearing-house association on their several contracts. Every such bill, memorandum, or other evidence of sale or agreement to sell shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers; and any person liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person, who makes any such sale or agreement of sale, or agreement to sell, or who, in pursuance of any such sale, agreement of sale, or agreement to sell, delivers any such products or merchandise without a bill, memorandum, or other evidence thereof as herein required, or who delivers such bill, memorandum, or other evidence of sale, or</p>
<i>Provisos.</i> Stamped bills of sale required.	
Clearing house trans- fers not again stamped.	
Contents of bills of sale.	
Punishment for de- livery, etc., without stamped bill.	

agreement to sell, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding \$1,000 or be imprisoned not more than six months, or both.

No bill, memorandum, agreement, or other evidence of such sale, or agreement of sale, or agreement to sell, in case of cash sales of products or merchandise for immediate or prompt delivery which in good faith are actually intended to be delivered shall be subject to this tax.

6. Drafts or checks (payable otherwise than at sight or on demand) upon their acceptance or delivery within the United States whichever is prior, promissory notes, except bank notes issued for circulation, and for each renewal of the same, for a sum not exceeding \$100, 2 cents; and for each additional \$100 or fractional part thereof, 2 cents.

This subdivision shall not apply to a promissory note secured by the pledge of bonds or obligations of the United States issued after April 24, 1917, or secured by the pledge of a promissory note which itself is secured by the pledge of such bonds or obligations: *Provided*, That in either case the par value of such bonds or obligations shall be not less than the amount of such note.

7. Conveyances: Deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds \$100 and does not exceed \$500, 50 cents; and for each additional \$500 or fractional part thereof, 50 cents. This subdivision shall not apply to any instrument or writing given to secure a debt.

8. Entry of any goods, wares, or merchandise at any customhouse, either for consumption or warehousing, not exceeding \$100 in value, 25 cents; exceeding \$100 and not exceeding \$500 in value, 50 cents; exceeding \$500 in value, \$1.

9. Entry for the withdrawal of any goods or merchandise from customs bonded warehouse, 50 cents.

10. Passage ticket, one way or round trip, for each passenger, sold or issued in the United States for passage by any vessel to a port or place not in the United States, Canada, or Mexico, if costing not exceeding \$30, \$1; costing more than \$30 and not exceeding \$60, \$3; costing more than \$60, \$5. This subdivision shall not apply to passage tickets costing \$10 or less.

11. Proxy for voting at any election for officers, or meeting for the transaction of business, of any corporation, except religious, educational, charitable, fraternal, or literary societies, or public cemeteries, 10 cents.

12. Power of attorney granting authority to do or perform some act for or in behalf of the grantor, which authority is not otherwise vested in the grantee, 25 cents. This subdivision shall not apply to any papers necessary to be used for the collection of claims from the United States or from any State for pensions, back pay, bounty, or for property lost in the military or naval service, or to powers of attorney required in bankruptcy cases.

13. Playing cards: Upon every pack of playing cards containing not more than fifty-four cards, manufactured or imported, and sold, or removed for consumption or sale, a tax of 8 cents per pack.

14. Parcel-post packages: Upon every parcel or package transported from one point in the United States to another by parcel post on which the postage amounts to 25 cents or more, a tax of 1 cent for

STAMP TAXES.

Cash immediate sales not taxable.

Drafts, promissory notes, etc.

Not taxed if with liberty bonds for collateral.

Provido. Condition.

Conveyances of realty.

Trust deeds exempt.

Customhouse entries.

Warehouse withdrawals.

Foreign passage tickets.

Exemption.

Proxies. Exceptions.

Powers of attorney.

In pension claims, bankruptcy, etc., exempt.

Playing cards.

Parcel-post packages.

STAMP TAXES.

each 25 cents or fractional part thereof charged for such transportation, to be paid by the consignor.

Not transported unstamped.

No such parcel or package shall be transported until a stamp or stamps representing the tax due shall have been affixed thereto.

Insurance on property by foreign corporations without agent in United States.

15. On each policy of insurance, or certificate, binder, covering note, memorandum, cablegram, letter, or other instrument by whatever name called whereby insurance is made or renewed upon property within the United States (including rents and profits) against peril by sea or on inland waters or in transit on land (including transshipments and storage at termini or way points) or by fire, lightning, tornado, wind-storm, bombardment, invasion, insurrection or riot, issued to or for or in the name of a domestic corporation or partnership or an individual resident of the United States by any foreign corporation or partnership or any individual not a resident of the United States, when such policy or other instrument is not signed or countersigned by an officer or agent of the insurer in a State, Territory, or district of the United States within which such insurer is authorized to do business, a tax of 3 cents on each dollar, or fractional part thereof of the premium charged: *Provided*, That policies of re-insurance shall be exempt from the tax imposed by this subdivision.

Proviso.
Reinsurance exempt.

Affixing of stamps.

Any person to or for whom or in whose name any such policy or other instrument is issued, or any solicitor or broker acting for or on behalf of such person in the procurement of any such policy or other instrument, shall affix the proper stamps to such policy or other instrument, and for failure to affix such stamps with intent to evade the tax shall, in addition to other penalties provided therefor, pay a fine of double the amount of the tax.

Penalty for failure.

CHILD LABOR TAX.

TITLE XII.—TAX ON EMPLOYMENT OF CHILD LABOR.

Excise tax on net profits of business using prohibited labor.
Ages, etc., designated.

Vol. 39, p. 675.

SEC. 1200. That every person (other than a bona fide boys' or girls' canning club recognized by the Agricultural Department of a State and of the United States) operating (a) any mine or quarry situated in the United States in which children under the age of sixteen years have been employed or permitted to work during any portion of the taxable year; or (b) any mill, cannery, workshop, factory, or manufacturing establishment situated in the United States in which children under the age of fourteen years have been employed or permitted to work, or children between the ages of fourteen and sixteen have been employed or permitted to work more than eight hours in any day or more than six days in any week, or after the hour of seven o'clock post meridian, or before the hour of six o'clock ante meridian, during any portion of the taxable year, shall pay for each taxable year, in addition to all other taxes imposed by law, an excise tax equivalent to 10 per centum of the entire net profits received or accrued for such year from the sale or disposition of the product of such mine, quarry, mill, cannery, workshop, factory, or manufacturing establishment.

Net profits computed.
Deductions allowed.

SEC. 1201. That in computing net profits under the provisions of this title, for the purpose of the tax there shall be allowed as deductions from the gross amount received or accrued for the taxable year from the sale or disposition of such products manufactured within the United States the following items:

Raw materials.
Operating expenses.

(a) The cost of raw materials entering into the production;
(b) Running expenses, including rentals, cost of repairs, and maintenance, heat, power, insurance, management, and a reasonable allowance for salaries or other compensations for personal services actually rendered, and for depreciation;

(c) Interest paid within the taxable year on debts or loans contracted to meet the needs of the business, and the proceeds of which have been actually used to meet such needs;

CHILD LABOR TAX.
Interest on business debts.

(d) Taxes of all kinds paid during the taxable year with respect to the business or property relating to the production; and

Business taxes.

(e) Losses actually sustained within the taxable year in connection with the business of producing such products, including losses from fire, flood, storm, or other casualties, and not compensated for by insurance or otherwise.

Losses.

SEC. 1202. That if any such person during any taxable year or part thereof, whether under any agreement, arrangement, or understanding or otherwise, sells or disposes of any product of such mine, quarry, mill, cannery, workshop, factory, or manufacturing establishment at less than the fair market price obtainable therefor either (a) in such manner as directly or indirectly to benefit such person or any person directly or indirectly interested in the business of such person; or (b) with intent to cause such benefit; the gross amount received or accrued for such year or part thereof from the sale or disposition of such product shall be taken to be the amount which would have been received or accrued from the sale or disposition of such product if sold at the fair market price.

Sales for personal benefit at less than market price.
Computation of gross amount from.

SEC. 1203. (a) That no person subject to the provisions of this title shall be liable for the tax herein imposed if the only employment or permission to work which but for this section would subject him to the tax, has been of a child as to whom such person has in good faith procured at the time of employing such child or permitting him to work, and has since in good faith relied upon and kept on file a certificate, issued in such form, under such conditions and by such persons as may be prescribed by a board consisting of the Secretary, the Commissioner, and the Secretary of Labor, showing the child to be of such age as not to subject such person to the tax imposed by this title. Any person who knowingly makes a false statement or presents false evidence in or in relation to any such certificate or application therefor shall be punished by a fine of not less than \$100, nor more than \$1,000, or by imprisonment for not more than three months, or by both such fine and imprisonment, in the discretion of the court.

No liability if employer has certificate permitting child to work, etc.

In any State designated by such board an employment certificate, or other similar paper as to the age of the child, issued under the laws of that State, and not inconsistent with the provisions of this title, shall have the same force and effect as a certificate herein provided for.

State certificates effective.

(b) The tax imposed by this title shall not be imposed in the case of any person who proves to the satisfaction of the Secretary that the only employment or permission to work which but for this section would subject him to the tax, has been of a child employed or permitted to work under a mistake of fact as to the age of such child, and without intention to evade the tax.

Allowance for unintentional mistakes, etc.

SEC. 1204. That on or before the first day of the third month following the close of each taxable year, a true and accurate return under oath shall be made by each person subject to the provisions of this title to the collector for the district in which such person has his principal office or place of business, in such form as the Commissioner, with the approval of the Secretary, shall prescribe, setting forth specifically the gross amount of income received or accrued during such year from the sale or disposition of the product of any mine, quarry, mill, cannery, workshop, factory, or manufacturing establishment, in which children have been employed subjecting him to the tax imposed by this title, and from the total thereof deducting the aggregate items of allowance authorized by this title,

Yearly returns to collector.

Contents.

CHILD LABOR TAX.

and such other particulars as to the gross receipts and items of allowance as the Commissioner, with the approval of the Secretary may require.

Assessment and payment of tax.

SEC. 1205. That all such returns shall be transmitted forthwith by the collector to the Commissioner, who shall, as soon as practicable, assess the tax found due and notify the person making such return of the amount of tax for which such person is liable, and such person shall pay the tax to the collector on or before thirty days from the date of such notice.

Inspection of premises.

SEC. 1206. That for the purposes of this Act the Commissioner, or any other person duly authorized by him, shall have authority to enter and inspect at any time any mine, quarry, mill, cannery, workshop, factory, or manufacturing establishment. The Secretary of Labor, or any person duly authorized by him, shall, for the purpose of complying with a request of the Commissioner to make such an inspection, have like authority, and shall make report to the Commissioner of inspections made under such authority in such form as may be prescribed by the Commissioner with the approval of the Secretary of the Treasury.

Form of report.

Punishment for obstructing inspection.

Any person who refuses or obstructs entry or inspection authorized by this section shall be punished by a fine of not more than \$1,000, or by imprisonment for not more than one year, or both such fine and imprisonment.

"Taxable year" defined.

Ante, p. 1058.

First taxable year.

SEC. 1207. That as used in this title the term "taxable year" shall have the same meaning as provided for the purposes of income tax in section 200. The first taxable year for the purposes of this title shall be the period between sixty days after the passage of this Act and December 31, 1919, both inclusive, or such portion of such period as is included within the fiscal year (as defined in section 200) of the taxpayer.

Administrative provisions.

TITLE XIII.—GENERAL ADMINISTRATIVE PROVISIONS.

Pay of Commissioner increased.

R. S., sec. 319, p. 53, amended.

Payment for rest of fiscal year.

SEC. 1300. That hereafter the salary of the Commissioner shall be \$10,000 a year. The difference between the amount appropriated under existing law and the salary herein established shall, for the period between the passage of this Act and July 1, 1919, be paid out of the appropriations for collecting internal revenue.

Five deputy commissioners and an assistant authorized.

SEC. 1301. (a) That hereafter there may be employed in the Bureau of Internal Revenue, in lieu of the deputy commissioners whose salaries are now fixed by law, five deputy commissioners and an assistant to the Commissioner, who shall each receive a salary of \$5,000 a year, payable monthly. The assistant to the Commissioner may be authorized by the Commissioner to perform any duties which the deputy commissioners may perform under existing law.

Salary. Duties of the assistant.

Collectors.

Pay increased, etc.
R. S., sec. 3145, p. 602, amended.

(b) The salaries of collectors may be readjusted and increased under such regulations as may be prescribed by the Commissioner, subject to the approval of the Secretary, but no collector shall receive a salary in excess of \$6,000 a year.

Appropriation for expenses under this Act until June 30, 1919.

(c) There is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1919, the sum of \$7,500,000 for the expenses of assessing and collecting the internal-revenue taxes as provided in this Act, including the employment of necessary officers, attorneys, experts, agents, inspectors, deputy collectors, clerks, janitors, and messengers, in the District of Columbia and the several collection districts, to be appointed as provided by law, telegraph and telephone service, rental and repair of quarters, postage, and the purchase of such supplies, equipment, furniture, mechanical devices, printing, stationery, law books and books of reference, not to exceed \$500 for

Officers, employees, etc.

Supplies, etc.

street car fares in the District of Columbia, and such other articles as may be necessary for use in the District of Columbia and the several collection districts: *Provided*, That not more than \$2,750,000 of the total amount appropriated by this section may be expended in the Bureau of Internal Revenue, in the District of Columbia.

(d) (1) There is hereby created a board to be known as the "Advisory Tax Board," hereinafter called the Board, and to be composed of not to exceed six members to be appointed by the Commissioner with the approval of the Secretary. The Board shall cease to exist at the expiration of two years after the passage of this Act, or at such earlier time as the Commissioner with the approval of the Secretary may designate.

Vacancies in the membership of the Board shall be filled in the same manner as an original appointment. Any member shall be subject to removal by the Commissioner with the approval of the Secretary. The Commissioner with the approval of the Secretary shall designate the chairman of the Board. Each member shall receive an annual salary of \$9,000, payable monthly, together with actual necessary expenses when absent from the District of Columbia on official business.

(2) The Commissioner may, and on the request of any taxpayer directly interested shall, submit to the Board any question relating to the interpretation or administration of the income, war-profits or excess-profits tax laws, and the Board shall report its findings and recommendations to the Commissioner.

(3) The Board shall have its office in the Bureau of Internal Revenue in the District of Columbia. The expenses and salaries of members of the Board shall be audited, allowed, and paid out of appropriations for collecting internal revenue, in the same manner as expenses and salaries of employees of the Bureau of Internal Revenue are audited, allowed, and paid.

(4) The Board shall have the power to summon witnesses, take testimony, administer oaths, and to require any person to produce books, papers, documents, or other data relating to any matter under investigation by the Board. Any member of the Board may sign subpoenas and members and employees of the Bureau of Internal Revenue designated to assist the Board, when authorized by the Board, may administer oaths, examine witnesses, take testimony and receive evidence.

SEC. 1302. That all internal-revenue agents and inspectors shall be granted leave of absence with pay, which shall not be cumulative, not to exceed thirty days in any calendar year, under such regulations as the Commissioner, with the approval of the Secretary, may prescribe.

SEC. 1303. (a) That there is hereby created a Legislative Drafting Service under the direction of two draftsmen, one of whom shall be appointed by the President of the Senate, and one by the Speaker of the House of Representatives, without reference to political affiliations and solely on the ground of fitness to perform the duties of the office. Each draftsman shall receive a salary of \$5,000 a year, payable monthly. The draftsmen shall, subject to the approval of the President of the Senate and the Speaker of the House of Representatives, employ and fix the compensation of such assistant draftsmen, clerks, and other employees, and purchase such furniture, office equipment, books, stationery, and other supplies, as may be necessary for the proper performance of the duties of the service and as may be appropriated for by Congress.

(b) The Drafting Service shall aid in drafting public bills and resolutions or amendments thereto on the request of any committee of either House of Congress, but the Library Committee of the Senate and the Library Committee of the House of Representatives,

REVENUE ACT OF 1918.

Proviso.
Limit for Bureau in the district.

Advisory Tax Board.
Creation and composition.

Duration.

Filling vacancies, etc.

Pay, etc.

Question of interpretation, etc., to be submitted to.

Office expenses, etc.

Power to take testimony, etc.
Issue of subpoenas, etc.

Leaves of absence for 30 days granted to agents and inspectors.

Legislative Drafting Service.
Creation and composition.

Assistants, office supplies, etc.

Duties in aid of committees of Congress.

REVENUE ACT OF 1918.
Rules, etc., subject to
Library Committees.

respectively, may determine the preference, if any, to be given to such requests of the committees of either House, respectively. The draftsmen shall, from time to time, prescribe rules and regulations for the conduct of the work of the service for the committees of each House, subject to the approval of the Library Committee of each House, respectively.

Appropriation for
current year.

(c) For the remainder of the current fiscal year there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$25,000, or so much thereof as may be necessary, for the purpose of defraying the expenses of the establishment and maintenance of the service, including the payment of salaries herein authorized. One-half of all appropriations for the service shall be disbursed by the Secretary of the Senate and one-half by the Clerk of the House of Representatives.

Disbursements.

Virgin Islands.
Articles from, to pay
United States tax.
Exempt from insular
tax.

SEC. 1304. That there shall be levied, collected, and paid in the United States, upon articles coming into the United States from the Virgin Islands, a tax equal to the internal-revenue tax imposed in the United States upon like articles of domestic manufacture; such articles shipped from such islands to the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of such islands: *Provided*, That there shall be levied, collected, and paid in such islands, upon articles imported from the United States, a tax equal to the internal-revenue tax imposed in such islands upon like articles there manufactured; and such articles going into such islands from the United States shall be exempt from payment of any tax imposed by the internal-revenue laws of the United States.

Proviso.
Articles from United
States to pay insular
tax.

Exempt from United
States tax.

General revenue laws
applicable hereto.

SEC. 1305. That all administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, are hereby extended to and made a part of this Act, and every person liable to any tax imposed by this Act, or for the collection thereof, shall keep such records and render, under oath, such statements and returns, and shall comply with such regulations as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

Returns may be re-
quired from any per-
son.

Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return or such statements as he deems sufficient to show whether or not such person is liable to tax.

Examination, etc., to
determine correctness.
Powers conferred.

The Commissioner, for the purpose of ascertaining the correctness of any return or for the purpose of making a return where none has been made, is hereby authorized, by any revenue agent or inspector designated by him for that purpose, to examine any books, papers, records or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons.

Floor tax returns to
be filed in 30 days.

SEC. 1306. That where floor taxes are imposed by this Act in respect to articles or commodities, in respect to which the tax imposed by existing law has been paid, the person required by this Act to pay the tax shall, within thirty days after its passage, make return under oath in such form and under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe. Payment of the tax shown to be due may be extended to a date not exceeding seven months from the passage of this Act, upon the filing of a bond for payment in such form and amount and with such sureties as the Commissioner, with the approval of the Secretary, may prescribe.

Extension of pay-
ment on filing bond.

SEC. 1307. That in all cases where the method of collecting the tax imposed by this Act is not specifically provided in this Act, the tax shall be collected in such manner as the Commissioner, with the approval of the Secretary, may prescribe. All administrative and penalty provisions of Title XI of this Act, in so far as applicable, shall apply to the collection of any tax which the Commissioner determines or prescribes shall be paid by stamp.

REVENUE ACT OF 1918.
Other methods of collection authorized.
Application of stamp tax penalties.
Ante, p. 1133.

SEC. 1308. (a) That any person required under Titles V, VI, VII, VIII, IX, X, or XII, to pay, or to collect, account for and pay over any tax, or required by law or regulations made under authority thereof to make a return or supply any information for the purposes of the computation, assessment or collection of any such tax, who fails to pay, collect, or truly account for and pay over any such tax, make any such return or supply any such information at the time or times required by law or regulation shall in addition to other penalties provided by law be subject to a penalty of not more than \$1,000.

Penalty for failure to pay tax, make returns, etc., other than income or stamp taxes.

(b) Any person who willfully refuses to pay, collect, or truly account for and pay over any such tax, make such return or supply such information at the time or times required by law or regulation, or who willfully attempts in any manner to evade such tax shall be guilty of a misdemeanor and in addition to other penalties provided by law shall be fined not more than \$10,000 or imprisoned for not more than one year, or both, together with the costs of prosecution.

Punishment for willful refusals, evasions, etc.

(c) Any person who willfully refuses to pay, collect, or truly account for and pay over any such tax shall in addition to other penalties provided by law be liable to a penalty of the amount of the tax evaded, or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected: *Provided, however*, That no penalty shall be assessed under this subdivision for any offense for which a penalty may be assessed under authority of section 3176 of the Revised Statutes, as amended, or of section 605 or 620 of this Act, or for any offense for which a penalty has been recovered under section 3256 of the Revised Statutes.

Additional tax penalty for refusal to pay tax, etc.

(d) The term "person" as used in this section includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

Proviso.
Exceptions.
Post, p. 1147.

Ante, pp. 1108, 1113.
R. S., sec. 3256, p. 627.

"Person," liable for acts.

SEC. 1309. That the Commissioner, with the approval of the Secretary, is hereby authorized to make all needful rules and regulations for the enforcement of the provisions of this Act.

Enforcement rules authorized.

The Commissioner with such approval may by regulation provide that any return required by Titles V, VI, VII, VIII, IX, or X to be under oath may, if the amount of the tax covered thereby is not in excess of \$10, be signed or acknowledged before two witnesses instead of under oath.

Acknowledgments without oath.

SEC. 1310. (a) That in the case of any overpayment or overcollection of any tax imposed by section 628 or 630 or by Title V, Title VIII, or Title IX, the person making such overpayment or overcollection may take credit therefor against taxes due upon any monthly return, and shall make refund of any excessive amount collected by him upon proper application by the person entitled thereto.

Overpayments or collections.
Credits or refunds allowed.

(b) Wherever in this Act a tax is required to be paid by the purchaser to the vendor at the time of a sale, and such sale is made on credit, then, under regulations prescribed by the Commissioner, with the approval of the Secretary, the tax may, at the option of the vendor, be returned and paid by him to the United States as if paid to him by the purchaser at the time of the sale, and in such case the vendor shall have a right of action in any court of competent jurisdiction against the purchaser for the amount of the tax so returned and paid to the United States.

Payment of tax on sales on credit, at option of vendor.

Action allowed against purchaser.

REVENUE ACT OF 1918.

Exports of beverages, tobacco, etc., not taxed hereunder.

Refund to exporter if collected.

Temporary use of existing stamps for new rate.

Assessments for stamps on hand.

Payment of tax by vendee under contract prior to May 9, 1917, not permitting addition by vendor.

With other than dealer, at former rate.

By vendee under contracts prior to September 3, 1918, if tax then levied.

No tax if with other than dealer.

By vendee, if increased hereunder, of added tax.

Former tax if with other than dealer.

Time of payment, etc.

(c) Under such rules and regulations as the Commissioner with the approval of the Secretary may prescribe, the taxes imposed under the provisions of Titles VI, VII or IX shall not apply in respect to articles sold or leased for export and in due course so exported. Under such rules and regulations the amount of any internal-revenue tax erroneously or illegally collected in respect to exported articles may be refunded to the exporter of the article, instead of to the manufacturer, if the manufacturer waives any claim for the amount so to be refunded.

SEC. 1311. That where the rate of tax imposed by this Act, payable by stamps, is an increase over previously existing rates, stamps on hand in the collectors' offices and in the Bureau of Internal Revenue may continue to be used until the supply on hand is exhausted, but shall be sold and accounted for at the rates provided by this Act, and assessment shall be made against manufacturers and other taxpayers having such stamps on hand on the day this Act takes effect for the difference between the amount paid for such stamps and the tax due at the rates provided by this Act.

SEC. 1312. (1) That (a) if any person has prior to May 9, 1917, made a bona fide contract with a dealer for the sale or lease, after the tax takes effect, of any article in respect to which a tax is imposed under Title VI, VII, or IX, or under subdivision 13 of Schedule A of Title XI, or under this subdivision, and (b) if such contract does not permit the adding of the whole of such tax to the amount to be paid under such contract, then the vendee or lessee shall, in lieu of the vendor or lessor, pay so much of such tax as is not so permitted to be added to the contract price. If a contract of the character above described was made with any person other than a dealer, the tax collected under this Act shall be the tax in force on May 9, 1917.

(2) If (a) any person has prior to September 3, 1918, made a bona fide contract with a dealer for the sale or lease, after the tax takes effect, of any article in respect to which a tax is imposed under Title VI, VII, or IX, or under subdivision 13 of Schedule A of Title XI, or under this subdivision, and in respect to which no corresponding tax was imposed by the Revenue Act of 1917, and (b) such contract does not permit the adding, to the amount to be paid under such contract, of the whole of the tax imposed by this Act, then the vendee or lessee shall, in lieu of the vendor or lessor, pay so much of the tax imposed by this Act as is not so permitted to be added to the contract price. If a contract of the character above described was made with any person other than a dealer, no tax shall be collected under this Act.

(3) If (a) any person has prior to September 3, 1918, made a bona fide contract with a dealer for the sale or lease, after the tax takes effect, of any article in respect to which a tax is imposed under Title VI, VII, or IX, or under subdivision 13 of Schedule A of Title XI, or under this subdivision, and in respect to which a corresponding tax was imposed by the Revenue Act of 1917, and (b) such contract does not permit the adding, to the amount to be paid under such contract, of the whole of the difference between such tax and the corresponding tax imposed by the Revenue Act of 1917, then the vendee or lessee shall, in lieu of the vendor or lessor, pay so much of such difference as is not so permitted to be added to the contract price. If a contract of the character above described was made with any person other than a dealer, the tax collected under this Act shall be the tax in force on September 3, 1918.

(4) The taxes payable by the vendee or lessee under this section shall be paid to the vendor or lessor at the time the sale or lease is

consummated, and collected, returned, and paid to the United States by such vendor or lessor in the same manner as provided in section 502.

(5) The term "dealer" as used in this section includes a vendee who purchases any article with intent to use it in the manufacture or production of another article intended for sale.

(6) This section shall not apply to any tax imposed by section 906.

SEC. 1313. That in the payment of any tax under this Act not payable by stamp a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

SEC. 1314. That collectors may receive, at par with an adjustment for accrued interest, certificates of indebtedness issued by the United States and uncertified checks in payment of income, war-profits and excess-profits taxes and any other taxes payable other than by stamp, during such time and under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe; but if a check so received is not paid by the bank on which it is drawn the person by whom such check has been tendered shall remain liable for the payment of the tax and for all legal penalties and additions the same as if such check had not been tendered.

SEC. 1315. That section 3315 of the Revised Statutes, as amended, is hereby amended to read as follows:

"SEC. 3315. The Commissioner of Internal Revenue may, under regulations prescribed by him with the approval of the Secretary of the Treasury, issue stamps for restamping packages of distilled spirits, tobacco, cigars, snuff, cigarettes, fermented liquors, and wines which have been duly stamped but from which the stamps have been lost or destroyed by unavoidable accident."

SEC. 1316. (a) That section 3220 of the Revised Statutes is hereby amended to read as follows:

"SEC. 3220. The Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected; also to repay to any collector or deputy collector the full amount of such sums of money as may be recovered against him in any court, for any internal revenue taxes collected by him, with the cost and expenses of suit; also all damages and costs recovered against any assessor, assistant assessor, collector, deputy collector, agent, or inspector, in any suit brought against him by reason of anything done in the due performance of his official duty, and shall make report to Congress at the beginning of each regular session of Congress of all transactions under this section."

(b) Section 3225 of the Revised Statutes of the United States is hereby amended to read as follows:

"SEC. 3225. When a second assessment is made in case of any list, statement, or return, which in the opinion of the collector or deputy collector was false or fraudulent, or contained any understatement or undervaluation, such assessment shall not be remitted, nor shall taxes collected under such assessment be refunded; or paid back, or recovered by any suit, unless it is proved that such list, statement, or return was not willfully false or fraudulent and did not contain any willful understatement or undervaluation."

(c) That the paragraph of section 3689 of the Revised Statutes, as amended, reading as follows: "Refunding taxes illegally collected (internal revenue): To refund and pay back duties erroneously or illegally assessed or collected under the internal-revenue laws," is repealed from and after June 30, 1920; and the Secretary of the Treasury shall submit for the fiscal year 1921, and annually thereafter, an

REVENUE ACT OF 1918.

"Dealer" construed.

Motion pictures excluded.

Fractions of a cent.

Certificates of indebtedness and uncertified checks receivable for taxes other than stamp.

Liability for unpaid checks.

Lost, etc., stamps.

Replacing stamps accidentally lost from unstamped packages. R. S., sec. 3315, p. 643, amended.

Refund of tax.

Erroneously collected taxes, penalties, etc., to be refunded. R. S., sec. 3220, p. 618, amended.

Repayment of judgments against collectors.

Damages against officials.

Report to Congress.

Second assessments.

No remission or recovery under, unless statement proven not willfully false, etc. R. S., sec. 3225, p. 619, amended. Vol. 39, p. 773.

Permanent appropriations. For refunding taxes illegally collected, repealed. R. S., sec. 3689, p. 725, amended. Estimates required for refund of erroneously collected taxes, etc.

REVENUE ACT OF 1918.

estimate of appropriations to refund and pay back duties or taxes erroneously or illegally assessed or collected under the internal-revenue laws, and to pay judgments, including interest and costs, rendered for taxes or penalties erroneously or illegally assessed or collected under the internal-revenue laws.

Sections of Revised Statutes amended.

SEC. 1317. That sections 3164, 3165, 3167, 3172, 3173, and 3176 of the Revised Statutes as amended are hereby amended to read as follows:

Collectors to report violations of revenue laws to district attorneys in 30 days.

R. S., sec. 3164, p. 606, amended.

"SEC. 3164. It shall be the duty of every collector of internal revenue having knowledge of any willful violation of any law of the United States relating to the revenue, within thirty days after coming into possession of such knowledge, to file with the district attorney of the district in which any fine, penalty, or forfeiture may be incurred, a statement of all the facts and circumstances of the case within his knowledge, together with the names of the witnesses, setting forth the provisions of law believed to be so violated on which reliance may be had for condemnation or conviction.

Revenue officials authorized to administer oaths, etc.

R. S., sec. 3165, p. 606, amended.

"SEC. 3165. Every collector, deputy collector, internal-revenue agent, and internal-revenue officer assigned to duty under an internal-revenue agent, is authorized to administer oaths and to take evidence touching any part of the administration of the internal-revenue laws with which he is charged, or where such oaths and evidence are authorized by law or regulation authorized by law to be taken.

Divulging information received by revenue officials, unlawful.

R. S., sec. 3167, p. 608, amended.

Vol. 39, p. 773.

"SEC. 3167. It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law any income return, or any part thereof or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding \$1,000 or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employee of the United States he shall be dismissed from office or discharged from employment.

From income returns, etc.

Unauthorized publication of incomes, etc.

Punishment.

Dismissal of offender.

Inquiries by deputy collectors.

R. S., sec. 3172, p. 608, amended.

Vol. 39, p. 773.

"SEC. 3172. Every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal-revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

Yearly returns required from taxpayers.

R. S., sec. 3173, p. 609, amended.

Vol. 39, p. 774.

Details specified.

"SEC. 3173. It shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, or other tax imposed by law, when not otherwise provided for, (1) in case of a special tax, on or before the thirty-first day of July in each year, and (2) in other cases before the day on which the taxes accrue, to make a list or return, verified by oath, to the collector or a deputy collector of the district where located, of the articles or objects, including the quantity of goods, wares, and merchandise, made or sold and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person,

partnership, firm, association, or corporation is liable: *Provided*, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, article or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles, and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: *Provided further*, That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law within ten days from the date of such note or memorandum, verified by oath. And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required as aforesaid, or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is erroneous, false, or fraudulent, or contains any undervaluation or understatement, or refuses to allow any regularly authorized Government officer to examine the books of such person, firm, or corporation, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person or any other person he may deem proper, to appear before him and produce such books at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects or income liable to tax or the returns thereof. The collector may summon any person residing or found within the State or Territory in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State or Territory, he may enter any collection district where such person may be found and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned: *Provided*, That 'person,' as used in this section, shall be construed to include any corporation, joint-stock company or association, or insurance company when such construction is necessary to carry out its provisions.

"SEC. 3176. If any person, corporation, company, or association fails to make and file a return or list at the time prescribed by law or by regulation made under authority of law, or makes, willfully or otherwise, a false or fraudulent return or list, the collector or deputy collector shall make the return or list from his own knowledge and from such information as he can obtain through testimony or otherwise. In any such case the Commissioner may, from his own knowledge and from such information as he can obtain through testimony or otherwise, make a return or amend any return made by a collector or deputy collector. Any return or list so made and subscribed by the Commissioner, or by a collector or deputy collector and approved by the

REVENUE ACT OF 1918.
Provisos.
By revenue officer
by consent of party in
default.

Notice to taxpayer
not making returns.

Summons, etc., if no,
or false, returns made.

Authority of dis-
trict collector, etc.

Corporations, etc.,
included.

Returns by collector
if no, or false, returns
made.

R. S. sec. 3176, p. 610,
amended.
Vol. 39, p. 775.

By Commissioner.

Legal effect.

REVENUE ACT OF 1918. Commissioner, shall be prima facie good and sufficient for all legal purposes.

Time extended for sickness. "If the failure to file a return or list is due to sickness or absence, the collector may allow such further time, not exceeding thirty days, for making and filing the return or list as he deems proper.

Assessment of tax by Commissioner. "The Commissioner of Internal Revenue shall determine and assess all taxes, other than stamp taxes, as to which returns or lists are so made under the provisions of this section. In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner of Internal Revenue or the collector in pursuance of law, the Commissioner of Internal Revenue shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax. In case a false or fraudulent return or list is willfully made, the Commissioner of Internal Revenue shall add to the tax 50 per centum of its amount.

Exception.

Rate if return false, etc.

Collection of added tax.

Jurisdiction of district courts.

Issue of process, etc.

Additional to other enforcement remedies.

False statements as to sales, etc.

That tax is included in price.

That part of price is due to tax.

Punishment.

Liberty bonds, etc., accepted in lieu of personal sureties, etc

"The amount so added to any tax shall be collected at the same time and in the same manner and as part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax."

SEC. 1318. That if any person is summoned under this Act to appear, to testify, or to produce books, papers or other data, the district court of the United States for the district in which such person resides shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, or other data. The district courts of the United States at the instance of the United States are hereby invested with such jurisdiction to make and issue, both in actions at law and suits in equity, writs and orders of injunction, and of ne exeat republica, orders appointing receivers, and such other orders and process, and to render such judgments and decrees, granting in proper cases both legal and equitable relief together, as may be necessary or appropriate for the enforcement of the provisions of this Act. The remedies hereby provided are in addition to and not exclusive of any and all other remedies of the United States in such courts or otherwise to enforce such provisions.

SEC. 1319. That whoever in connection with the sale or lease, or offer for sale or lease, of any article, or for the purpose of making such sale or lease, makes any statement, written or oral, (1) intended or calculated to lead any person to believe that any part of the price at which such article is sold or leased, or offered for sale or lease, consists of a tax imposed under the authority of the United States, or (2) ascribing a particular part of such price to a tax imposed under the authority of the United States, knowing that such statement is false or that the tax is not so great as the portion of such price ascribed to such tax, shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than \$1,000 or by imprisonment not exceeding one year, or both.

SEC. 1320. That wherever by the laws of the United States or regulations made pursuant thereto, any person is required to furnish any recognizance, stipulation, bond, guaranty, or undertaking, hereinafter called "penal bond", with surety or sureties, such person may, in lieu of such surety or sureties, deposit as security with the official having authority to approve such penal bond, United States Liberty bonds or other bonds of the United States in a sum equal at their par value to the amount of such penal bond required to be furnished, together with an agreement authorizing such official to collect or sell such bonds so deposited in case of any default in the performance of any of the conditions or stipulations of such penal bond.

The acceptance of such United States bonds in lieu of surety or sureties required by law shall have the same force and effect as individual or corporate sureties, or certified checks, bank drafts, post-office money orders, or cash, for the penalty or amount of such penal bond. The bonds deposited hereunder, and such other United States bonds as may be substituted therefor from time to time as such security, may be deposited with the Treasurer, or an Assistant Treasurer of the United States, a Government depository, Federal Reserve bank, or member bank, which shall issue receipt therefor, describing such bonds so deposited. As soon as security for the performance of such penal bond is no longer necessary, such bonds so deposited, shall be returned to the depositor: *Provided*, That in case a person or persons supplying a contractor with labor or material as provided by the Act of Congress, approved February 24, 1905 (33 Stat., 811), entitled "An Act to amend an Act approved August thirteenth, eighteen hundred and ninety-four, entitled 'An Act for the protection of persons furnishing materials and labor for the construction of public works,'" shall file with the obligee, at any time after a default in the performance of any contract subject to said Acts, the application and affidavit therein provided, the obligee shall not deliver to the obligor the deposited bonds nor any surplus proceeds thereof until the expiration of the time limited by said Acts for the institution of suit by such person or persons, and, in case suit shall be instituted within such time, shall hold said bonds or proceeds subject to the order of the court having jurisdiction thereof: *Provided further*, That nothing herein contained shall affect or impair the priority of the claim of the United States against the bonds deposited or any right or remedy granted by said Acts or by this section to the United States for default upon any obligation of said penal bond: *Provided further*, That all laws inconsistent with this section are hereby so modified as to conform to the provisions hereof: *And provided further*, That nothing contained herein shall affect the authority of courts over the security, where such bonds are taken as security in judicial proceedings, or the authority of any administrative officer of the United States to receive United States bonds for security in cases authorized by existing laws. The Secretary may prescribe rules and regulations necessary and proper for carrying this section into effect.

REVENUE ACT OF 1918.
Effect thereof.

Substitution per-
mitted.

Return to depositor.

Provises.
Retention of bond
of defaulting contrac-
tor for public works.
Vol. 33, p. 811.

Application by sub-
contractor, etc.

Priority of United
States not affected.

Modification of in-
consistent laws.

Judicial, etc., secu-
rities not affected.

Enforcement.

TITLE XIV.—GENERAL PROVISIONS.

General provisions.

SEC. 1400. (a) That the following parts of Acts are hereby repealed, subject to the limitations provided in subdivision (b):

Laws repealed.

(1) The following titles of the Revenue Act of 1916:

Revenue Act of 1916.
Vol. 39, pp. 756-793.

Title I (called "Income Tax");

Title II (called "Estate Tax");

Title III (called "Munitions Manufacturers' Tax"), as amended;

Title IV (called "Miscellaneous Taxes").

(2) The following parts of the Act entitled "An Act to provide increased revenue to defray the expenses of the increased appropriations for the Army and Navy and the extensions of fortifications, and for other purposes," approved March 3, 1917:

Act of March 3, 1917.
Vol. 39, pp. 1002-1003.

Title III (called "Estate Tax");

Section 402 (called "Returns of Dividends").

Estate tax.

Dividends.

(3) The following titles of the Revenue Act of 1917:

War Revenue Act of
1917.
Ante, pp. 300-337.

Title I (called "War Income Tax");

Title II (called "War Excess-Profits Tax");

Title III (called "War Tax on Beverages");

Title IV (called "War Tax on Cigars, Tobacco, and Manufactures Thereof");

REVENUE ACT OF 1918.

Title V (called "War Tax on Facilities Furnished by Public Utilities, and Insurance");

Title VI (called "War Excise Taxes");

Title VII (called "War Tax on Admissions and Dues");

Title VIII (called "War Stamp Taxes");

Title IX (called "War Estate Tax");

Title X (called "Administrative Provisions");

Title XII (called "Income-Tax Amendments").

Continuance for collecting accrued taxes, etc.

(b) Such parts of Acts shall remain in force for the assessment and collection of all taxes which have accrued thereunder, and for the imposition and collection of all penalties or forfeitures which have accrued and may accrue in relation to any such taxes, and except that the unexpended balance of any appropriation heretofore made and now available for the administration of any such part of an Act shall be available for the administration of this Act or the corresponding provision thereof: *Provided*, That, except as otherwise provided in this Act, no taxes shall be collected under Title I of the Revenue Act of 1916 as amended by the Revenue Act of 1917, or Title I or II of the Revenue Act of 1917, in respect to any period after December 31, 1917: *Provided further*, That the assessment and collection of all estate taxes, and the imposition and collection of all penalties or forfeitures, which have accrued under Title II of the Revenue Act of 1916 as amended by the Act entitled "An Act to provide increased revenue to defray the expenses of the increased appropriations for the Army and Navy and the extensions of fortifications, and for other purposes," approved March 3, 1917, or Title IX of the Revenue Act of 1917, shall be according to the provisions of Title IV of this Act. In the case of any tax imposed by any part of an Act herein repealed, if there is a tax imposed by this Act in lieu thereof, the provision imposing such tax shall remain in force until the corresponding tax under this Act takes effect under the provisions of this Act.

Proviso.
Former income, war income and excess profits tax limited.

Accrued estate taxes.
Vol. 39, pp. 777. 1002.

Ante, p. 324.
Ante, p. 1096.

For collecting tax repealed herein.

Porto Rico and Philippines.
Collecting 1916 income tax.

Postal matter.
Former first class rates restored July 1, 1919.
Ante, p. 327.

Proviso.
Letters from armed force abroad free.

Payment to Treasury repealed July 11, 1919.
Ante, p. 328.

Invalidity of any clause, etc., not to affect remainder of Act.

Revenue Act of 1916.
Vol. 39, p. 801, amended.
Title declared.

Revenue Act of 1917.
Ante, p. 338, amended.

Title I of the Revenue Act of 1916 as amended by the Revenue Act of 1917 shall remain in force for the assessment and collection of the income tax in Porto Rico and the Philippine Islands, except as may be otherwise provided by their respective legislatures.

SEC. 1401. That section 1100 of the Revenue Act of 1917 is hereby repealed, to take effect on July 1, 1919, and thereafter the rate of postage on all mail matter of the first class shall be the same as the rate in force on October 2, 1917: *Provided*, That letters written and mailed by soldiers, sailors, and marines assigned to duty in a foreign country engaged in the present war may be mailed free of postage, subject to such rules and regulations as may be prescribed by the Postmaster General.

Section 1107 of such Act is hereby repealed, to take effect July 11, 1919.

SEC. 1402. That if any clause, sentence, paragraph, or part of this Act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this Act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment has been rendered.

SEC. 1403. That the Revenue Act of 1916 is hereby amended by adding at the end thereof a section to read as follows:

"SEC. 903. That this Act may be cited as the 'Revenue Act of 1916.'"

SEC. 1404. That the Revenue Act of 1917 is hereby amended by adding at the end thereof a section to read as follows:

SEC. 1303. That this Act may be cited as the 'Revenue Act of 1917.'"

REVENUE ACT OF 1918.
Title declared.

SEC. 1405. That this Act may be cited as the "Revenue Act of 1918."

Title of this Act.

SEC. 1406. That all persons serving in the military or naval forces of the United States during the present war who have, since April 6, 1917, resigned or been discharged under honorable conditions (or, in the case of reservists, been placed on inactive duty), or who at any time hereafter (but not later than the termination of the current enlistment or term of service) in the case of the enlisted personnel and female nurses, or within one year after the termination of the present war in the case of officers, may resign or be discharged under honorable conditions (or, in the case of reservists, be placed on inactive duty), shall be paid, in addition to all other amounts due them in pursuance of law, \$60 each.

Payment of \$60 to persons in active armed service during the war, and separated therefrom.

This amount shall not be paid (1) to any person who though appointed or inducted into the military or naval forces on or prior to November 11, 1918, had not reported for duty at his station on or prior to such date; or (2) to any person who has already received one month's pay under the provisions of section 9 of the Act entitled "An Act to authorize the President to increase temporarily the military establishment of the United States," approved May 18, 1917; or (3) to any person who is entitled to retired pay; or (4) to the heirs or legal representatives of any person entitled to any payment under this section who has died or may die before receiving such payment. In the case of any person who subsequent to separation from the service as above specified has been appointed or inducted into the military or naval forces of the United States and has been or is again separated from the service as above specified, only one payment of \$60 shall be made.

Persons not entitled. Not reporting for duty.

Discharged with one month's pay.

Ante, p. 82. Entitled to retired pay. Heirs, etc.

Limited to one separation.

The above amount, in the case of separation from the service on or prior to the passage of this Act, shall be paid as soon as practicable after the passage of this Act, and in the case of separation from the service after the passage of this Act shall be paid at the time of such separation.

Early payment required.

The amounts herein provided for shall be paid out of the appropriations for "pay of the Army" and "pay of the Navy," respectively, by such disbursing officers as may be designated by the Secretary of War and the Secretary of the Navy.

Appropriations available.

The Secretary of War and the Secretary of the Navy respectively shall make all regulations necessary for the enforcement of the provisions of this section.

Regulations to be made.

SEC. 1407. That the provisions of section 5 of the Act entitled "An Act making appropriations for the service of the Post Office Department for the fiscal year ending June 30, 1918, and for other purposes," approved March 3, 1917, relating to intoxicating liquors in interstate commerce, as amended by section 1110 of an Act entitled "An Act to provide revenue to defray war expenses, and for other purposes," approved October 3, 1917, be, and the same are hereby, made applicable to the District of Columbia.

Intoxicating liquors. Shipping into District of Columbia made unlawful. Vol. 39, p. 1069.

Ante, p. 329.

SEC. 1408. That every person who on or after April 6, 1917, has entered into any contract, undertaking, or agreement, with the United States, or with any department, bureau, officer, commission, board, or agency under the United States or acting in its behalf, or with any other person having contract relations with the United States, for the performance of any work or the supplying of any materials or property for the use of or for the account of the United States, shall, within thirty days after a request of the Commissioner therefor, file with the Commissioner a true and correct copy of every such contract, undertaking, or agreement.

Contracts, etc. Copies of all, for Government work, since April 6, 1917, to be filed with Commissioner on his request.

REVENUE ACT OF 1918.
Punishment for failure.

Whoever fails to comply with such request of the Commissioner shall be guilty of a misdemeanor and shall be punished by a fine of not more than \$1,000, or by imprisonment for not more than one year, or both.

Complete data thereof to be furnished by departments, etc.

The Commissioner shall (when not violative of the technical military or naval secrets of the Government) have access to all information and data relating to any such contract, undertaking, or agreement, in the possession, control or custody of any department, bureau, board, agency, officer or commission of the United States, and may call upon any such department, bureau, board, agency, officer or commission for a full statement and description of any allowance for amortization, obsolescence, depreciation or loss, or of any valuation, appraisal, adjustment or final settlement, made in pursuance of any such contract, undertaking, or agreement.

Statement of adjustments, etc.

Effective date of Act.

SEC. 1409. That unless otherwise herein specially provided, this Act shall take effect on the day following its passage.

Approved, 6:55 p. m. February 24, 1919.

February 25, 1919.
[S. 41.]

[Public, No. 255.]

CHAP. 19.—An Act To authorize the sale of certain lands at or near Yellowstone, Montana, for hotel and other purposes.

Madison National Forest, Mont.
Sale of land in, near Yellowstone, to Oregon Short Line Railroad Company, for hotel, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and hereby is, authorized to sell and convey to Oregon Short Line Railroad Company, a corporation organized under the laws of the State of Utah and authorized to do business in the State of Montana, its successors and assigns, for hotel and other purposes, and at a price to be fixed by appraisement at not less than \$25 per acre, and under such terms, conditions, and regulations as the Secretary of the Interior may prescribe, the following described lands, situated in Gallatin County, Montana: Lot three and the northeast quarter of the southwest quarter of section thirty-four, in township thirteen south, of range five east, Montana principal meridian, including the area at present covered by the right of way for the wye tracks of said Oregon Short Line Railroad Company; also all that portion of the southeast quarter of the northwest quarter of said section thirty-four lying south of the right of way and station grounds of said company, the entire tract above described consisting of eighty-eight and two one-hundredths acres; the right of way and station grounds of said Oregon Short Line Railroad Company and the right of way for the wye tracks of said company being designated in the filing map of the Yellowstone Park Railroad Company filed with the Secretary of the Interior, the land described being within the boundaries of the Madison National Forest: *Provided, however,* That any hotel erected on said lands shall be operated by the said Oregon Short Line Railroad Company, or its successors in interest, under such rules and regulations as the Secretary of the Interior may prescribe for the conduct and operation of hotels within the Yellowstone National Park.

Approved, February 25, 1919.

Proviso.
Regulations for operation.

February 25, 1919.
[S. 1547.]

[Public, No. 256.]

CHAP. 20.—An Act To authorize the addition of certain lands to the Wyoming National Forest.

Wyoming National Forest.
Lands to be added to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any lands within the following-described areas, found by the Secretary of Agriculture to be

chiefly valuable for the production of timber or the protection of stream flow, may, with the approval of the Secretary of the Interior, be included within and made a part of the Wyoming National Forest by proclamation of the President, said lands to be thereafter subject to all laws affecting national forests: All of township twenty-nine north, range one hundred and eighteen west; all of township twenty-nine north, range one hundred and nineteen west; sections five, six, seven, eight, seventeen, eighteen, nineteen, twenty, twenty-one, twenty-eight, twenty-nine, thirty, thirty-one, thirty-two, and thirty-three, township thirty north, range one hundred and eighteen west; all of township thirty north, range one hundred and nineteen west; sections seven, eighteen, nineteen, thirty, thirty-one, and west half of section thirty-two, township thirty-one north, range one hundred and eighteen west; sections nineteen to thirty-six, inclusive, township thirty-one north, range one hundred and nineteen west; all of the sixth principal meridian, Wyoming.

Approved, February 25, 1919.

Description.

February 25, 1919.
[S. 2552.]

[Public, No. 257.]

CHAP. 21.—An Act To provide for a leave of absence for homestead entrymen in one or two periods, and for longer times.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to provide for leave of absence for homestead entrymen in one or two periods," approved August twenty-second, nineteen hundred and fourteen, be, and hereby is, amended to read as follows:

Public lands.
Homestead entries.
Vol. 38, p. 704,
amended.

Division of leave of
absence allowed.
R. S., sec. 2291, p.
420, amended.
Vol. 37, p. 123.

Proviso.
Residence reduced
for climatic conditions.

"That the entryman mentioned in section twenty-two hundred and ninety-one of Revised Statutes of the United States, as amended by the Act of June sixth, nineteen hundred and twelve, Thirty-seventh Statutes, one hundred and twenty-three, upon filing in the local land office notice of the beginning of such absence at his option shall be entitled to a leave of absence in one or two continuous periods, not exceeding in the aggregate five months in each year after establishing residence: *Provided,* That the register and receiver of the local land office under rules and regulations made by the Commissioner of the General Land Office may, upon proper showing, upon application of the homesteader, and only for climatic conditions, which makes residence on the homestead for seven months in each year a hardship, reduce the term of residence to not more than six months in each year, over a period of four years, or to not more than five months each year over a period of five years, but the total residence required shall in no event exceed twenty-five months, not less than five of which shall be in each year; proof to be made within five years after entry; and upon the termination of such absence, in each period, the entryman shall file a notice of such termination in the local land office; but in case of commutation the fourteen months' actual residence, as now required by law, must be shown, and the person commuting be at the time a citizen of the United States."

Total required, etc.

Commutation re-
striction.

Approved, February 25, 1919.

February 25, 1919.
[S. 2784.]

[Public, No. 258.]

CHAP. 22.—An Act To authorize the purchase by the city of McMinnville, Oregon, of certain lands formerly embraced in the grant to the Oregon and California Railroad Company and revested in the United States by the Act approved June ninth, nineteen hundred and sixteen.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior shall be, and is hereby, authorized to issue a patent to the city of McMinnville, Oregon, for the following described lands, being

Oregon-California
railroad grant lands.
Sale to McMinnville,
Oregon, of revested lands
of

Vol. 39, p. 218.

Description.

a part of the lands revested in the United States by the Act of Congress enacted June ninth, nineteen hundred and sixteen (Thirty-ninth Statutes, page two hundred and eighteen), to wit: The north half of section thirteen, township three south, range six west; north half southeast quarter of section thirteen, township three south, range six west; north half southwest quarter of section thirteen, township three south, range six west; southeast quarter of section eleven, township three south, range six west; southeast quarter southwest quarter of section eleven, township three south, range six west; north half northeast quarter of section eleven, township three south, range six west; northwest quarter of section eleven, township three south, range six west; southeast quarter southeast quarter of section three, township three south, range six west; northwest quarter southeast quarter of section three, township three south, range six west; north half southwest quarter of section three, township three south, range six west; southwest quarter southwest quarter of section three, township three south, range six west; southwest quarter northwest quarter of section three, township three south, range six west; on condition that the said city shall first pay to the United States, when said lands are subject to disposition under said Act of revestment, the sum of \$2.50 per acre for all of said lands and the appraised price of the timber on all such lands as may be classified as timberlands.

Price.

Regulations.

SEC. 2. That the Secretary of the Interior shall prescribe all necessary regulations to carry into effect the foregoing provisions of this Act.

Approved, February 25, 1919.

February 25, 1919.
[S. 3220.]

[Public, No. 259.]

CHAP. 23.—An Act Authorizing the Secretary of the Interior to make investigations, through the Bureau of Mines, of lignite coals and peat, to determine the practicability of their utilization as a fuel and in producing commercial products.

Lignite coals and peat.

Appropriation for experiments, etc., to determine commercial use, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized and directed to make experiments and investigations, through the Bureau of Mines, of lignite coals and peat, to determine the commercial and economic practicability of their utilization in producing fuel oil, gasoline substitutes, ammonia, tar, solid fuels, gas for power and other purposes; and there is hereby appropriated, out of the funds in the Treasury not otherwise appropriated, the sum of \$100,000, or so much thereof as may be needed, to conduct such experiments and investigations, including personal services in the District of Columbia and elsewhere, and including supplies, equipment, expenses of traveling and subsistence, and for every other expense incident to this work.

Property, etc., to be sold when experiments concluded.

SEC. 2. The Secretary of the Interior is authorized and directed to sell or otherwise dispose of any property, plant, or machinery purchased or acquired under the provisions of this Act, as soon as the experiments and investigations hereby authorized have been concluded, and report the results of such experiments and investigations to Congress.

Approved, February 25, 1919.

February 25, 1919.
[S. 3384.]

[Public, No. 260.]

CHAP. 24.—An Act To amend the public-building Act, approved March fourth, nineteen hundred and thirteen.

Eureka, Utah.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provision of the

public-building Act approved March fourth, nineteen hundred and thirteen (Thirty-seventh Statutes, page eight hundred and seventy-six), which authorizes the acquisition of a suitable site, and so forth, at Eureka, Utah, be, and the same is hereby, amended so as to add the following proviso, namely: "Provided, That the Secretary of the Treasury may, in his discretion, accept a title which reserves or excepts all ores or minerals on the lands with the right of mining the same."

Public building site.
Vol. 37, p. 876, amended.

Title reserving ores,
etc., acceptable.

Approved, February 25, 1919.

CHAP. 25.—An Act Extending the time for completion of the bridge across the Delaware River authorized by an Act entitled "An Act to authorize the Pennsylvania Railroad Company and the Pennsylvania and Newark Railroad Company, or their successors, to construct, maintain, and operate a bridge across the Delaware River," approved the twenty-fourth day of August, nineteen hundred and twelve.

February 25, 1919.
[S. 5354.]

[Public, No. 261.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for the completion of the bridge now in course of construction across the Delaware River, which the Pennsylvania Railroad Company and the Pennsylvania and Newark Railroad Company, or their successors, were authorized to construct, maintain, and operate by an Act entitled "An Act to authorize the Pennsylvania Railroad Company and the Pennsylvania and Newark Railroad Company, or their successors, to construct, maintain, and operate a bridge across the Delaware River," approved the twenty-fourth day of August, nineteen hundred and twelve; and for which the time of completion thereof was extended until the twenty-fourth day of August, nineteen hundred and nineteen, by an Act approved the twenty-seventh day of December, nineteen hundred and sixteen, be, and the same is hereby, extended for a period of three years from the twenty-fourth day of August, nineteen hundred and nineteen: Provided, That in all other respects said bridge shall be completed and shall be maintained and operated in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Delaware River.
Time extended for
bridging, by Pennsylv-
ania Railroad Com-
pany, etc., at Trenton,
N. J.

Vol. 37, p. 492.
Vol. 38, p. 807.

Vol. 39, p. 861, amend-
ed.

Proviso.
Construction, etc.

Vol. 34, p. 84.

Amendment.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 25, 1919.

CHAP. 26.—An Act Increasing the limit of cost for the acquisition of a public building site at Yonkers, New York.

February 25, 1919.
[H. R. 8828.]

[Public, No. 262.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the existing legislation authorizing the acquisition of a public building site at Yonkers, New York, at a limit of cost of \$250,000, be, and the same is hereby, amended so as to fix a limit of cost of \$338,500 for the said site, and the appropriations heretofore made under separate limits of cost are hereby made available for the acquisition of said site within the limit of cost hereby prescribed.

Yonkers, N. Y.
Limit of cost in-
creased, for public
building site.

Appropriations avail-
able.
Vol. 37, p. 867.
Vol. 38, pp. 615, 829.

SEC. 2. That the Secretary of the Treasury is hereby authorized, in his discretion, when said site shall have been acquired, to sell to the city of Yonkers, New York, for such price, at such time and upon such terms as he may deem for the best interests of the United States, such portions of said site fronting on Buena Vista Avenue and Market Place as he may deem it advisable to spare for the purpose of widening the abutting streets, to convey said land to the city by the usual

Sale of portion to
city, for widening
streets.

quitclaim deed, and to deposit the proceeds of said sale in the Treasury of the United States as a miscellaneous receipt.

Approved, February 25, 1919.

February 25, 1919.
[H. R. 10663.]

CHAP. 27.—An Act To convey a strip of land on the site of the Federal building at Princeton, Indiana.

Princeton, Ind.
Strip from public
building site conveyed
to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and empowered to convey, by quit-claim deed, to the city of Princeton, Indiana, for the purpose of a public alley, and for no other purpose, all the right, title, and interest of the United States of America in and to a strip of land off the rear of the Federal building site in said city five feet in width to provide, in connection with land adjacent thereto, a ten-foot alley: *Provided,* That the city of Princeton shall open said alley and improve and maintain the same as other public alleys of said city are improved and maintained.

Proviso.
Condition.

Approved, February 25, 1919.

February 25, 1919.
[H. R. 11948.]

CHAP. 28.—An Act Granting the consent of Congress to the Great Southern Lumber Company, a corporation of the State of Pennsylvania, doing business in the State of Mississippi, to construct a bridge across Pearl River, at or near the north line of section twenty-two, township eight north, range twenty-one west, west of the basis meridian, in the land district east of Pearl River, in the State of Mississippi.

Pearl River.
Great Southern Lum-
ber Company may
bridge, in Mississippi.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Great Southern Lumber Company, a corporation of the State of Pennsylvania, doing business in the State of Mississippi, its successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Pearl River at a point suitable to the interests of navigation, at or near the north line of section twenty-two, in township eight north, range twenty-one west, of the basis meridian, in the land district east of Pearl River, in the State of Mississippi, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Location.

Construction.
Vol. 34, p. 84.

Amendment.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 25, 1919.

February 25, 1919.
[H. R. 12001.]

CHAP. 29.—An Act To amend an Act entitled "An Act to codify, revise, and amend the laws relating to the judiciary," approved March third, nineteen hundred and eleven.

Judicial Code amend-
ments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section two of the Act entitled "An Act to codify, revise, and amend the laws relating to the judiciary," approved March third, nineteen hundred and eleven, be, and the same hereby is, amended so as to read as follows:

District judges.
Pay increased.
Vol. 36, p. 1087, amend-
ed.

"SEC. 2. Each of the district judges, including the judges in Porto Rico, Hawaii, and Alaska exercising Federal jurisdiction, shall receive a salary of \$7,500 a year, to be paid in monthly installments."

Circuit courts of ap-
peals.

SEC. 2. That section one hundred and eighteen of the Act aforesaid be, and the same is hereby, amended to read as follows:

"SEC. 118. There shall be in the second, seventh, and eighth circuits, respectively, four circuit judges; in the fourth circuit, two circuit judges; and in each of the other circuits, three circuit judges, to be appointed by the President, by and with the advice and consent of the Senate. All circuit judges shall receive a salary of \$8,500 a year each, payable monthly. Each circuit judge shall reside within his circuit. The circuit judges in each circuit shall be judges of the circuit court of appeals in that circuit, and it shall be the duty of each circuit judge in each circuit to sit as one of the judges of the circuit court of appeals in that circuit from time to time according to law: *Provided*, That nothing in this section shall be construed to prevent any circuit judge holding district court or otherwise, as provided for and authorized in other sections of this Act."

Circuit judges authorized.
Vol. 36, p. 1131, amended.

Salary increased.

Residence.

Service.

Proviso.
In district courts, etc.

District of Columbia.
Pay of judges, supreme court, and court of appeals.
Vol. 32, p. 825, amended.

SEC. 3. That the judges of the Supreme Court of the District of Columbia shall receive salaries the same as salaries provided by this Act to be paid to judges of district courts of the United States, and such salaries shall be paid as now provided by law. The judges of the Court of Appeals of the District of Columbia shall receive salaries the same as the salaries provided by this Act to be paid to judges of the circuit court of appeals of the United States, and such salaries shall be paid as now provided by law.

Court of Claims.

SEC. 4. That section one hundred and thirty-six of the Act aforesaid be, and the same is hereby, amended so as to read as follows:

Constitution of.
Vol. 36, p. 1135, amended.

"SEC. 136. The Court of Claims established by Act of February twenty-fourth, eighteen hundred and fifty-five, shall be continued. It shall consist of a Chief Justice and four judges, who shall be appointed by the President by and with the advice and consent of the Senate, and hold their offices during good behavior. Each of them shall take an oath to support the Constitution of the United States and to discharge faithfully the duties of his office. The Chief Justice shall be entitled to receive an annual salary of \$8,000, and each of the other judges an annual salary of \$7,500, payable monthly from the Treasury."

Pay of judges increased.

SEC. 5. That the judges of the United States Court of Customs Appeal shall receive salaries equal in amount to the salaries provided by this Act to be paid judges of the Circuit Court of Appeals of the United States, payable monthly from the Treasury.

Court of Customs Appeals.
Pay of judges increased.
Vol. 36, p. 1143, amended.

SEC. 6. That section two hundred and sixty of the Act aforesaid be, and the same is hereby, amended so as to read as follows:

Retired judges.

"SEC. 260. That when any judge of any court of the United States, appointed to hold his office during good behavior, resigns his office after having held a commission or commissions as judge of any such court or courts at least ten years continuously, and having attained the age of seventy years, he shall, during the residue of his natural life, receive the salary which is payable at the time of his resignation for the office that he held at the time of his resignation. But, instead of resigning, any judge other than a justice of the Supreme Court, who is qualified to resign under the foregoing provisions, may retire, upon the salary of which he is then in receipt, from regular active service on the bench, and the President shall thereupon be authorized to appoint a successor; but a judge so retiring may nevertheless be called upon by the senior circuit judge of that circuit and be by him authorized to perform such judicial duties in such circuit as such retired judge may be willing to undertake, or he may be called upon by the Chief Justice and be by him authorized to perform such judicial duties in any other circuit as such retired judge may be willing to undertake, or he may be called upon either by the presiding judge or senior judge of any other such court and be by him authorized to perform such judicial duties in such court as such retired judge may be willing to undertake.

Resigning after specified service to have pay continued.
Vol. 36, p. 1161, amended.

Retiring from active service, a successor to be appointed.

Voluntary service may be assigned.

Additional judge may be appointed when incapacitated judge entitled to retire does not resign.

Retired or incapacitated judge to be junior to remaining judges.

Senior judge to appoint officials in case of disagreement.

If additional judge appointed, vacancy by death, etc., of retired, not to be filled.

Effective date.

February 25, 1919.
[H. R. 12881.]

[Public, No. 266.]

El Dorado, Kans.
Limit of cost increased for public building.
Vol. 37, p. 874, amended.

"In the event any circuit judge, or district judge, having so held a commission or commissions at least ten years continuously, and having attained the age of seventy years as aforesaid, shall nevertheless remain in office, and not resign or retire as aforesaid, the President, if he finds that any such judge is unable to discharge efficiently all the duties of his office by reason of mental or physical disability of permanent character, may, when necessary for the efficient dispatch of business, appoint, by and with the advice and consent of the Senate, an additional circuit judge of the circuit or district judge of the district to which such disabled judge belongs. And the judge so retiring voluntarily, or whose mental or physical condition caused the President to appoint an additional judge, shall be held and treated as if junior in commission to the remaining judges of said court, who shall, in the order of the seniority of their respective commissions, exercise such powers and perform such duties as by law may be incident to seniority. In districts where there may be more than one district judge, if the judges or a majority of them can not agree upon the appointment of officials of the court, to be appointed by such judges, then the senior judge shall have the power to make such appointments.

"Upon the death, resignation, or retirement of any circuit or district judge, so entitled to resign, following the appointment of any additional judge as provided in this section, the vacancy caused by such death, resignation, or retirement of the said judge so entitled to resign shall not be filled."

SEC. 7. That this Act shall take effect and be in force on and after the first day of the month next following its approval.

Approved, February 25, 1919.

CHAP. 30.—An Act To increase the cost of the public building at El Dorado, Kansas.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section four of the Act of Congress approved March fourth, nineteen hundred and thirteen, authorizing and directing the Secretary of the Treasury to contract for the acquisition by purchase or otherwise of a site and to contract for the erection and completion thereon of a suitable building, including fireproof vaults, heating and ventilating apparatus, and approaches, complete, for the use and accommodation of the United States post office and other Government offices at El Dorado, Kansas, be, and the same is hereby, amended so as to increase the limit of cost for said building from \$60,000 to \$95,000.

Approved, February 25, 1919.

February 25, 1919.
[H. R. 12996.]

[Public, No. 267.]

Mahoning River.
Youngstown Sheet and Tube Company may bridge, East Youngstown, Ohio.

CHAP. 31.—An Act Granting the consent of Congress to the Youngstown Sheet and Tube Company to construct, maintain, and operate a bridge across the Mahoning River, in the State of Ohio.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Youngstown Sheet and Tube Company, its successors and assigns, to construct, maintain, and operate a bridge and approaches thereto for carrying water lines, electric transmission lines, and so forth, across the Mahoning River, at a point suitable to the interests of navigation at or near the town of East Youngstown, County of Mahoning, State of Ohio, in accordance with the provisions of an Act entitled "An Act to regulate the construction

Construction.
Vol. 34, p. 84.

of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 25, 1919.

Amendment.

CHAP. 32.—An Act Granting the consent of Congress to the Youngstown Sheet and Tube Company to construct, maintain, and operate a bridge across the Mahoning River, in the State of Ohio.

February 25, 1919.
[H. R. 12997.]

[Public, No. 268.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Youngstown Sheet and Tube Company, its successors, and assigns to construct, maintain, and operate a bridge and approaches thereto across the Mahoning River at a point suitable to the interests of navigation at or near the town of East Youngstown, county of Mahoning, State of Ohio, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Mahoning River.
Youngstown Sheet
and Tube Company
may bridge, East
Youngstown, Ohio.

Construction.
Vol. 34, p. 84.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, February 25, 1919.

CHAP. 33.—An Act Extending the time for construction of a bridge and for the maintenance of a pontoon and pile bridge by the Chicago, Milwaukee and Saint Paul Railway Company across the Missouri River at or near Chamberlain, South Dakota, and providing additional requirements for the bridge to be constructed.

February 25, 1919.
[H. R. 13004.]

[Public, No. 269.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of the bridge authorized by section one of the Act of Congress approved April twenty-eighth, nineteen hundred and sixteen, are hereby extended two and five years, respectively, from April twenty-eighth, nineteen hundred and seventeen.

Missouri River.
Time extended for
bridging, at Chamberlain,
S. Dak.
Vol. 39, p. 58, amend-
ed.

SEC. 2. That if the bridge built under the provisions of said Act shall be found, in the judgment of the Secretary of War, to be so constructed that it does not reasonably meet the requirements for continuous and uninterrupted railroad traffic, then and in such event, he may order such changes as in his judgment may be necessary to make said bridge meet such requirements. All the privileges herein conferred and the right to maintain the bridge to be built hereunder shall cease and determine unless such changes as the Secretary of War shall direct shall be commenced within six months and completed within two years next following the date of service of such order.

Changes to be made.

Privileges to cease if
order for, not complied
with.

SEC. 3. That the time during which the Chicago, Milwaukee and Saint Paul Railway Company was authorized to maintain its pontoon and pile bridge across the Missouri River at or near Chamberlain, South Dakota, by section two of the said Act of April twenty-eighth, nineteen hundred and sixteen, is hereby extended for one year from date of approval hereof.

Maintenance of pon-
toon bridge extended.
Vol. 39, p. 58, amend-
ed.

SEC. 4. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, February 25, 1919.

February 25, 1919.
[H. R. 13143.]

[Public, No. 270.]

CHAP. 34.—An Act Extending the time for the construction of a bridge across the Mississippi River near and above the city of New Orleans, Louisiana, or for the construction of a tunnel or tunnels under said river in lieu of said bridge.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge authorized by the Act of Congress approved August eighth, nineteen hundred and sixteen, to be built across the Mississippi River near and above the city of New Orleans, Louisiana, by the city of New Orleans, or for constructing a tunnel or tunnels under said river in lieu of the bridge, are hereby extended to two and five years, respectively, from the date of the approval of this Act.

Amendment.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 25, 1919.

February 25, 1919.
[H. R. 13232.]

[Public, No. 271.]

CHAP. 35.—An Act To extend the time for the construction of a bridge across the Red River of the North, between Traill County, North Dakota, and Polk County, Minnesota.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge, authorized by Act of Congress approved August eleven, nineteen hundred and sixteen, to be built across the Red River of the North at or near the village of Belmont, Traill County, North Dakota, are hereby extended one and three years, respectively, from the date of approval hereof.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 25, 1919.

Red River of the North.
Time extended for bridging, at Belmont, N. Dak.
Vol. 39, p. 514, amended.

Amendment.

February 25, 1919.
[H. R. 13273.]

[Public, No. 272.]

CHAP. 36.—An Act To amend an Act entitled "An Act to authorize the establishment of a Bureau of War Risk Insurance in the Treasury Department," approved September second, nineteen hundred and fourteen, and an Act in amendment thereto approved October sixth, nineteen hundred and seventeen.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to authorize the establishment of a Bureau of War Risk Insurance in the Treasury Department" be, and is hereby, amended by adding the following new paragraph to section two hundred and ten of Article II of the said Act:

War Risk Insurance.
Family allowances, etc.
Ante, p. 611, amended.

No reimbursement required for prior payments, if award modified on investigation.

Exception.

"*Provided, however,* That whenever the commissioner shall by further investigation or reinvestigation modify the existing award, no reimbursement from the person receiving an allowance shall be required for allotments and allowances already paid nor shall any deductions be made from allotments and allowances to be paid in the future for any change in award made in previous allotments and allowances, except where it is conclusively shown that the person receiving the allowance does not bear the relationship to the enlisted man which is required by the Act and except in cases of manifest fraud."

Approved, February 25, 1919.

CHAP. 37.—An Act To extend the provisions of the homestead laws touching credit for period of enlistment to the soldiers, nurses, and officers of the Army and the seamen, marines, nurses, and officers of the Navy and the Marine Corps of the United States who have served or will have served with the Mexican border operations or during the war between the United States and Germany and her allies.

February 25, 1919.
[H. R. 13353.]
[Public, No. 273.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subject to the conditions therein expressed, as to length of service and honorable discharge, the provisions of sections twenty-three hundred and four and twenty-three hundred and five, Revised Statutes of the United States, shall be applicable in all cases of military and naval service rendered in connection with the Mexican border operations or during the war with Germany and its allies as defined by public resolution numbered thirty-two, approved August twenty-ninth, nineteen hundred and sixteen (Thirty-ninth Statutes at Large, page six hundred and seventy-one), and the Act approved July twenty-eighth, nineteen hundred and seventeen (Fortieth Statutes at Large, page two hundred and forty-eight).

Homestead entries. Soldiers' privileges extended to service on Mexican border and War with Germany.
R. S., secs. 2304, 2305, p. 422.

Vol. 39, p. 671.
Ante, p. 248.

Approved, February 25, 1919.

CHAP. 38.—An Act Providing for the relief of such populations in Europe, and countries contiguous thereto, outside of Germany, German-Austria, Hungary, Bulgaria, and Turkey, as may be determined upon by the President as necessary.

February 25, 1919.
[H. R. 13706.]
[Public, No. 274.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the participation by the Government of the United States in the furnishing of food-stuffs and other urgent supplies, and for the transportation, distribution, and administration thereof to such populations in Europe, and countries contiguous thereto, outside of Germany, German-Austria, Hungary, Bulgaria, and Turkey: *Provided, however,* That Armenians, Syrians, Greeks, and other Christian and Jewish populations of Asia Minor, now or formerly subjects of Turkey may be included within the populations to receive relief under this Act, as may be determined upon by the President from time to time as necessary, and for each and every purpose connected therewith, in the discretion of the President, there is appropriated out of any money in the Treasury not otherwise appropriated, \$100,000,000, which may be used as a revolving fund until June thirtieth, nineteen hundred and nineteen, and which shall be audited in the same manner as other expenditures of the Government: *Provided,* That expenditures hereunder shall be reimbursed so far as possible by the Governments or subdivisions thereof or the peoples to whom relief is furnished: *Provided further,* That a report of the receipts, expenditures and an itemized statement of such receipts and expenditures made under this appropriation shall be submitted to Congress not later than the first day of the next regular session: *And provided further,* That so far as said fund shall be expended for the purchase of wheat to be donated preference shall be given to grain grown in the United States.

European populations. Food, etc., supplies for relief of.

Countries excluded. *Provides.* Populations in Turkish Asia Minor to receive.

Appropriation.

Reimbursement.

Detailed report to Congress.

Preference to American grown wheat.

Approved, February 25, 1919.

CHAP. 39.—An Act Making appropriations to supply deficiencies in appropriations for the fiscal year ending June 30, 1919, and prior fiscal years, and for other purposes.

February 25, 1919.
[H. R. 15140.]
[Public, No. 275.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not other-

Second Deficiency Appropriation Act, 1919.

wise appropriated, to supply deficiencies in appropriations for the fiscal year ending June 30, 1919, and prior fiscal years, and for other purposes, namely:

DISTRICT OF COLUMBIA.

District of Columbia.

CONTINGENT AND MISCELLANEOUS EXPENSES.

Contingent expenses.

District Building.
Fuel, etc.

District Building: For fuel, light, power, repairs, laundry, mechanics, and labor, not to exceed \$2,500, and miscellaneous supplies, \$12,000.

Sewers.

SEWERS.

Pumping service.

For operation and maintenance of the sewage pumping service, including repairs to boilers, machinery, and pumping stations, and employment of mechanics, laborers, and two watchmen, purchase of coal, oils, waste, and other supplies, and for maintenance of motor trucks, \$30,000.

Streets.

STREETS.

City refuse disposal.

For the disposal of city refuse, including the same objects and under the same limitations specified for this purpose in the District of Columbia appropriation Act for the fiscal year 1919, \$220,000: *Provided*, That not more than \$70,000 of this sum shall be expended for the collection and disposal of ashes.

Proviso.
Ashes collection.

Public schools.

PUBLIC SCHOOLS.

Community forums,
etc.

For payment of necessary expenses connected with the organization and conducting of community forums and civic centers in school buildings, including equipment, fixtures, and supplies for lighting and equipping the buildings, payment of janitor service, secretaries, teachers, organizers, and clerks, including the purchase of one motor vehicle for use of the central office for strictly official business not exceeding \$1,200, and maintenance of same, and employees of the day schools may also be employees of the community forums and civic centers, \$6,000.

Fire Department.

FIRE DEPARTMENT.

Additional apparatus,
etc.

Permanent improvements: For additional for one aerial hook and ladder truck, motor driven, \$1,000;
For additional for two tractors, motor driven, \$4,000;
For additional for three fire engines, motor driven, \$6,000;
For additional for four combination chemical and hose wagons, motor driven, \$1,800;
In all, \$12,800.

Health department.

HEALTH DEPARTMENT.

Preventing spread of
diseases, etc.

For enforcement of the various provisions of law to prevent the spread of contagious diseases in the District of Columbia, including the same objects specified under this head in the District of Columbia appropriation Act for the fiscal year 1919, and including also rent and repairs of a building or buildings for temporary emergency hospital, equipment, maintenance, and operation of same, temporary services and such other items as in the judgment of the commissioners may be necessary to prevent the spread of epidemic influenza in the District of Columbia, \$30,000: *Provided*, That the commissioners may accept voluntary services in connection with the spread of contagious diseases in the District of Columbia.

Proviso.
Voluntary services
allowed.

One-half of the foregoing amounts for the District of Columbia, except as otherwise provided herein, shall be paid out of the Treasury of the United States and one-half out of the revenues of the District of Columbia.

Half from District revenues.

The appropriations contained in the "First Deficiency Appropriation Act, 1919," for the government of the District of Columbia, shall be paid one-half out of the Treasury of the United States and one-half out of the revenues of the District of Columbia, except the sum for carrying out the provisions of the "District of Columbia minimum-wage law," which shall be paid wholly out of the revenues of the District of Columbia.

Sums in former Act payable half from District revenues.
Ante, p. 1021.

Exception.

EMPLOYEES COMPENSATION COMMISSION.

Employees Compensation Commission.

Not to exceed \$9,000 of the appropriation of \$25,000 for carrying on the work of the commission in France, contained in the deficiency appropriation Act, approved July 8, 1918, may be expended in the District of Columbia for the purposes named in the Act: *Provided*, That no per diem in lieu of subsistence shall be allowed in the District of Columbia.

Expenses in District of Columbia.
Ante, p. 824.

Proviso.
No per diem.

EMPLOYEES' COMPENSATION FUND: For compensation provided by "An Act to provide compensation for employees of the United States suffering injuries in the performance of their duties, and for other purposes," approved September 7, 1916, including medical, surgical, and hospital services, and supplies provided by section 9, and the transportation and burial expenses provided by sections 9 and 11, \$700,000, to be available until expended.

Compensation fund allowances.
Vol. 39, pp. 743, 749.

TREASURY DEPARTMENT.

Treasury Department.

GENERAL SUPPLY COMMITTEE.

General Supply Committee.

For salaries of employees, office equipment, fuel, light, electric current, telephone service, maintenance of motor trucks, and other necessary expenses for carrying into effect the Executive order of December 3, 1918, regulating the transfer of office material, supplies, and equipment in the District of Columbia falling into disuse because of the cessation of war activities, \$100,000, to continue available during the fiscal year 1920: *Provided*, That no person shall be employed hereunder at a rate of compensation in excess of \$2,500 per annum and not more than three persons shall be employed at a rate in excess of \$1,800 per annum each: *Provided further*, That the said Executive order shall continue in effect until June 30, 1920, without modification except that proceeds from the transfer of appropriations thereunder shall be covered into the Treasury as miscellaneous receipts: *Provided further*, That the heads of the executive departments and independent establishments and the commissioners of the District of Columbia shall cooperate with the Secretary of the Treasury in connection with the storage and delivery of material, supplies, and equipment transferred under the foregoing order: *Provided further*, That the Secretary of War is authorized and directed to transfer to the Secretary of the Treasury without payment therefor three heavy motor trucks for use of the General Supply Committee.

Expenses, transferring office supplies, etc., to departments, etc.

Provisos.
Pay restriction.

Continuance of service to June 30, 1920.

Cooperation of departments, etc., as to transfers, etc.

Trucks from War Department directed.

AUDITING ACCOUNTS ABROAD.

Auditing accounts abroad.

The available balance of the appropriation of \$700,000 for the audit of accounts abroad, contained in the legislative, executive, and judicial appropriation Act for the fiscal year 1919, may be expended

Use of balance abroad or in the District.
Ante, p. 773.

either abroad or in the District of Columbia for the purposes named in the Act, except that no per diem in lieu of subsistence shall be allowed in the District of Columbia.

Auditor for War Department.

OFFICE OF AUDITOR FOR WAR DEPARTMENT.

Additional office employees.

For additional employees, \$100,000.

Contingent expenses.

CONTINGENT EXPENSES.

Files, etc.

For purchase of file holders and file cases, \$9,000.

Miscellaneous.

For washing and hemming towels, purchase of awnings and fixtures, and so forth, including the same objects specified under this head in the legislative, executive, and judicial appropriation Act for the fiscal year 1919, \$4,000.

Furniture, etc.

For purchase of boxes, book rests, chairs, and so forth, including the same objects specified under this head in the legislative, executive, and judicial appropriation Act for the fiscal year 1919, \$23,000.

Labor-saving machines.

For purchase of labor-saving machines and supplies for the same, including the same objects specified under this head in the legislative, executive, and judicial appropriation Act for the fiscal year 1919, \$10,000.

Public buildings.

PUBLIC BUILDINGS.

New Orleans, La. Old customhouse, etc.

New Orleans, Louisiana, customhouse: For additional for the completion of the remodeling, repair, or improvement of the old customhouse and post office, \$13,700.

War Department.

WAR DEPARTMENT.

Temporary employees.

TEMPORARY EMPLOYEES.

Additional clerks, etc.

For the temporary employment of such additional force of clerks and other employees as in the judgment of the Secretary of War may be proper and necessary to the prompt, efficient, and accurate dispatch of official business in the War Department and its bureaus, to be allotted by the Secretary of War to such bureaus and offices as the exigencies of the existing situation may demand, \$5,000,000: *Provided*, That the Secretary of War shall submit to Congress on the first day of its next regular session a statement showing by bureaus or offices the number and designation of the persons employed hereunder and the annual rate of compensation paid to each: *Provided further*, That no person shall be employed hereunder at a rate of compensation in excess of \$5,000 per annum, not more than five persons shall be employed hereunder at a rate of compensation in excess of \$2,400 per annum each, and not more than thirty-five persons shall be employed at a rate of compensation in excess of \$1,800 per annum each. That all former Government employees who have been drafted or enlisted in the military service of the United States in the war with Germany shall be reinstated on application to their former positions, if they have received an honorable discharge and are qualified to perform the duties of the position.

Provisos. Statement to Congress.

Pay restriction.

Reinstatement of Government employees discharged from military service.

National cemeteries.

NATIONAL CEMETERIES.

Interment of remains of officers, etc.

For the disposition of remains of officers, soldiers, civilian employees, and so forth, including the same objects specified under this head in the sundry civil appropriation Act for the fiscal year 1919, fiscal years 1918 and 1919, \$2,473,782.68.

Morgan, N. J. Private property losses by explosions, etc., at.

Ordnance Department: For the payment of the claims for damage to and loss of private property occasioned by the explosions and fire at the plant of T. A. Gillespie Company, at Morgan, New Jersey,

which have been agreed upon by the War Department and the claimants, and are enumerated and scheduled in House Document Numbered 1735 of the present session, \$268,211.26.

Ante, p. 1026.

The Secretary of War is directed to consider, ascertain, and recommend to Congress the amounts which in his judgment are due on claims of persons not employees of the United States for compensation for disability or death resulting from personal injury sustained from the recent explosions and fire at the plant of the T. A. Gillespie Company, at Morgan, New Jersey: *Provided*, That claims shall not be recommended hereunder for persons or in amounts which would not be allowable under the United States employees' compensation Act if the individual were an employee of the United States: *Provided further*, That the report to be made hereunder shall contain a full statement of the facts in connection with the injury or death of any person for whom payment may be recommended.

Claims for disability or death therefrom to be considered, etc.

Provides.
Restriction.

Detailed statement in report.

NAVY DEPARTMENT.

Navy Department.

CONTINGENT EXPENSES.

Contingent expenses.

For professional and technical books, and so forth, including the same objects specified under this head in the legislative, executive, and judicial appropriation Act for the fiscal year 1919, \$500.

Stationery, etc.

For stationery, furniture, newspapers, and so forth, including the same objects specified under this head in the legislative, executive, and judicial appropriation Act for the fiscal year 1919, \$150,000.

Rent.

For rental of additional quarters for the Navy Department, \$2,614.84.

NAVAL OBSERVATORY.

Naval Observatory.

For fuel, oil, grease, and so forth, including the same objects specified under this head in the legislative, executive, and judicial appropriation Act for the fiscal year 1919, \$1,500.

Contingent expenses.

BUREAU OF YARDS AND DOCKS.

Bureau of Yards and Docks.

The limitation specified in the legislative, executive, and judicial appropriation Act for the fiscal year 1919 upon the amount which may be expended for the services of skilled draftsmen and other technical services in the Bureau of Yards and Docks is increased by the sum of \$150,000.

Increase of technical services, 1919.

Ante, p. 791, amended.

BUREAU OF ORDNANCE.

Bureau of Ordnance.

The limitation specified in the legislative, executive, and judicial appropriation Act for the fiscal year 1919 on expenditures for clerks, draftsmen, and other technical services from the appropriation "Ordnance and ordnance stores" is increased by the sum of \$20,000.

Increase of technical services, 1919.

Ante, p. 791, amended.

NAVAL ESTABLISHMENT.

Navy.

GENERAL EXPENSES.

General expenses.

Pay, miscellaneous: For commissions and interest, transportation of funds, exchange, and so forth, including the same objects specified under this head in the several Acts carrying appropriations thereunder for the fiscal years 1917 and 1918, \$1,648,502.72.

Pay, miscellaneous. For 1917 and 1918.

For commissions and interest, transportation of funds, exchange, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$5,000,000.

For 1919.

Naval emergency fund.

NAVAL EMERGENCY FUND.

Paying incurred obligations.

For the payment of obligations incurred prior to November 11, 1918, under the naval emergency fund, including the same objects specified for this purpose in the deficiency appropriation Act approved October 6, 1917, and the naval appropriation Acts for the fiscal years 1918 and 1919, \$33,000,000.

Bureau of Navigation.

BUREAU OF NAVIGATION.

Transportation.

Transportation: For travel allowance of enlisted men discharged on account of expiration of enlistment, and so forth, including the same objects specified under this head in the several Acts carrying appropriations thereunder for the fiscal years 1917 and 1918, \$630,235.04.

Outfits. Incurred obligations payable from current year funds.

Outfits on first enlistment: The appropriation for outfits on first enlistment for the fiscal year 1919 is made available for the payment of obligations incurred for outfits on first enlistment during the fiscal years 1917 and 1918.

Contingent.

Contingent: For ferriage, continuous-service certificates, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$5,000.

Training stations, California.

Naval training station, California: For maintenance of naval training station, Yerba Buena Island, California, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1918 and in the urgent deficiency appropriation Act approved June 15, 1917, \$22,066.25.

Rhode Island.

Naval training station, Rhode Island: For maintenance of naval training station, Coasters Harbor Island, Rhode Island, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$411,899.

Great Lakes.

Naval training station, Great Lakes: For maintenance of naval training station, Great Lakes, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$457,000.

Saint Helena.

Naval training station, Saint Helena: For maintenance of naval training stations at Saint Helena and at naval operating base, Virginia, labor and material, general care, repairs and improvements; schoolbooks, and all other incidental expenses, fiscal years 1917 and 1918, \$4,978.35.

Bureau of Yards and Docks.

BUREAU OF YARDS AND DOCKS.

Maintenance.

Maintenance: For general maintenance of yards and docks, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$6,000,000.

Contingent.

Contingent: For contingent expenses and minor extensions and improvements of public works at navy yards and stations, \$100,000.

Public works.

PUBLIC WORKS, BUREAU OF YARDS AND DOCKS.

New London, Conn., submarine base.

Submarine base, New London, Connecticut: For the further development of the submarine base at New London, Connecticut, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$474,407.64.

Washington, D. C.

Navy yard, Washington, District of Columbia: For yard improvements, \$500,000.

Pearl Harbor, Hawaii.

Naval station, Pearl Harbor, Hawaii: For completion of dry dock, \$78,000.

Naval Academy. Bancroft Hall.

Buildings and grounds, Naval Academy: For extension of Bancroft Hall, \$750,000.

Repairs and preservation at navy yards: For repairs and preservation at navy yards, fuel depots, fuel plants, and stations, \$750,000. Repairs and preservation.

BUREAU OF MEDICINE AND SURGERY.

Bureau of Medicine and Surgery.

Medical Department: For surgeons' necessities for vessels in commission, and so forth, including the same objects specified under this head in the several Acts carrying appropriations thereunder for the fiscal years 1917-1918 and 1918, \$976,118.08. Surgeons' necessities.
For 1917, 1918.

For surgeons' necessities for vessels in commission, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$1,000,000. For 1919.

Contingent: For tolls and ferriages, and so forth, including the same objects specified under this head in the several Acts carrying appropriations thereunder for the fiscal years 1917 and 1918, \$222,286.40. Contingent.

For tolls and ferriages, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$500,000.

Transportation of remains: For transportation of remains, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$350,000. Transporting remains, etc.

Hospital patients: For the care, maintenance, and treatment of patients in naval and in other than naval hospitals, fiscal years 1917 and 1918, \$596,321. Care, etc., of hospital patients.

For the care, maintenance, and treatment of patients in naval and in other than naval hospitals, \$500,000.

BUREAU OF SUPPLIES AND ACCOUNTS.

Bureau of Supplies and Accounts.

Pay of the Navy: For pay and allowances prescribed by law, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1918 and in the urgent deficiency appropriation Act approved June 15, 1917, \$41,885,899.34. Pay of the Navy.
For 1918.

For pay and allowances prescribed by law, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$95,521,836. For 1919.

Provisions, Navy: For provisions and commuted rations for the seamen and marines, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1917, \$22,808,838.01. Provisions.
For 1917.

For provisions and commuted rations for the seamen and marines, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1918 and in the urgent deficiency appropriation Act approved June 15, 1917, \$3,746,250.99. For 1918.

For provisions and commuted rations for the seamen and marines, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$22,647,041. For 1919.

Maintenance: For fuel, the removal and transportation of ashes and garbage from ships of war, and so forth, including the same objects specified under this head in the several Acts carrying appropriations thereunder for the fiscal years 1917 and 1918, \$1,716,463.28. Maintenance.
For 1917, 1918.

The limitation specified in the naval appropriation Act for the fiscal year 1918 on expenditures for pay of clerical, inspection, storemen, store laborers, and messenger service from the appropriation "Maintenance, Bureau of Supplies and Accounts," is increased further by \$15,000. Increase of clerical, etc., assistance, 1918.

Maintenance: For fuel, the removal and transportation of ashes and garbage from ships of war, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$5,000,000. For 1919.

Increase of clerical assistance, 1919.

The limitation specified in the naval appropriation Act for the fiscal year 1919 on expenditures for pay of clerical, inspection, storemen, store laborers, and messenger service from the appropriation "Maintenance, Bureau of Supplies and Accounts," is increased by the sum of \$300,000.

Freight.
For 1917, 1918.

Freight: For all freight and express charges pertaining to the Navy Department and its bureaus, except the transportation of coal for the Bureau of Supplies and Accounts, fiscal years 1917 and 1918, \$4,578,200.12.

For 1919.

For all freight and express charges pertaining to the Navy Department and its bureaus, except the transportation of coal for the Bureau of Supplies and Accounts, \$10,000,000.

Bureau of Construction and Repair.

BUREAU OF CONSTRUCTION AND REPAIR.

Construction and repair of vessels.

For preservation and completion of vessels on the stocks and in ordinary, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$15,000,000.

Bureau of Steam Engineering.

BUREAU OF STEAM ENGINEERING.

Engineering repairs, etc.

Engineering: For repairs, preservation, and renewal of machinery, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1916, \$30,882.14.

Naval Academy.

NAVAL ACADEMY.

Maintenance and repairs.

Maintenance and repairs: For general maintenance and repairs, and so forth, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1919, \$50,000.

Interior Department.

DEPARTMENT OF THE INTERIOR.

Reclamation Service.

RECLAMATION SERVICE.

Lower Yellowstone project, Mont. Repairs.

Lower Yellowstone project, Montana: For repairs to irrigation works, made necessary because of a cloudburst and flood on the lower Yellowstone project, near Savage, Montana, August 15 to 21, 1918, \$52,000, to be paid out of the reclamation fund.

Payment of disallowed accounts.

For payment of accounts of the Reclamation Service, which have been disallowed by the Auditor for the Interior Department, in the amounts set forth in House Document Numbered 1620 of the present session, \$80.50.

Saint Elizabeths Hospital.

SAINT ELIZABETHS HOSPITAL.

Repairs, etc.

For general repairs and improvements, \$30,000.

Postal Service.

POSTAL SERVICE.

OUT OF THE POSTAL REVENUES.

Temporary, auxiliary, and substitute clerks.

OFFICE OF FIRST ASSISTANT POSTMASTER GENERAL: For temporary and auxiliary clerk hire and for substitute clerk hire for clerks and employees absent with pay at first and second-class post offices and temporary and auxiliary clerk hire at summer and winter resort post offices, \$3,000,000.

Unusual conditions.

For unusual conditions at post offices, \$100,000.

Miscellaneous.

For miscellaneous items necessary and incidental to post offices of the first and second classes, \$250,000.

For vehicle allowance, the hiring of drivers, the rental of vehicles, and the purchase and exchange and maintenance, including stable and garage facilities, of wagons or automobiles for and the operation of screen-wagon and city delivery and collection services, \$2,500,000. For mail-messenger service, \$350,000.

Vehicle allowance, etc.

Messenger service.

OFFICE OF FOURTH ASSISTANT POSTMASTER GENERAL.

For wrapping twine and tying devices, \$100,000.

Wrapping twine, etc.

LEGISLATIVE.

Legislative.

HOUSE OF REPRESENTATIVES.

House of Representatives.

The appropriation of \$2,000 "for the procurement of an oil portrait of Champ Clark, Speaker of the House of Representatives," contained in the deficiency appropriation Act, approved October 6, 1917, is continued and made available during the fiscal year 1919.

Portrait of Speaker Champ Clark. Reappropriation. *Ante*, p. 377.

To pay the widow of John A. Sterling, late a Representative from the State of Illinois, \$7,500.

John A. Sterling. Pay to widow.

To pay the widow of Jacob E. Meeker, late a Representative from the State of Missouri, \$7,500.

Jacob E. Meeker. Pay to widow.

To pay the widow of Edward E. Robbins, late a Representative from the State of Pennsylvania, \$7,500.

Edward E. Robbins. Pay to widow.

For miscellaneous items and expenses of special and select committees, exclusive of salaries and labor, unless specifically ordered by the House of Representatives, \$20,000.

Miscellaneous items, etc.

BOTANIC GARDEN.

Botanic Garden.

For repairs and improvements, made necessary by the recent fire, including personal services and material, \$1,800.

Repairs, etc.

GOVERNMENT PRINTING OFFICE.

Government Printing Office.

Holidays: To enable the Public Printer to comply with the provisions of the law granting holidays and the Executive order granting half holidays with pay to the employees of the Government Printing Office, \$80,410.

Holidays.

Leaves of absence: To enable the Public Printer to comply with the provisions of the law granting thirty days' annual leave to the employees of the Government Printing Office, \$77,960.07.

Leaves of absence.

PRINTING AND BINDING.

Printing and binding.

The allotment of the Navy Department for printing and binding for the fiscal year 1919, contained in the sundry civil appropriation Act, is further increased from \$400,000 to \$500,000.

Navy Department. *Ante*, p. 700, amended.

REPEAL OF APPROPRIATIONS AND AUTHORIZATIONS, MILITARY ESTABLISHMENT.

Repeal of Army appropriations and authorizations.

SEC. 2. That the following unexpended balances or portions of unexpended balances or combined unexpended balances or combined portions of unexpended balances of appropriations for the support of the Military Establishment contained in appropriation Acts or for fiscal years enumerated in this section shall be carried to the surplus fund and be covered into the Treasury immediately upon the approval of this act, namely:

Unexpended balances covered in.

Signal Service.

OFFICE OF CHIEF SIGNAL OFFICER.

Expenses, 1919.

For expenses of the Signal Service of the Army, fiscal year 1919, \$83,373,200.04.

Authorization, 1919.
Public Laws, 2d sess.,
p. 1027.

The authorization of \$45,000,000 for expenses of the Signal Service of the Army, contained in the first deficiency appropriation Act, 1919, is repealed.

Total, appropriations and authorizations recovered, Signal Service, \$128,373,200.04.

Provost Marshal
General's Office.

OFFICE OF THE PROVOST MARSHAL GENERAL.

Draft registration ex-
penses.

For all expenses necessary in the registration of persons available for military service and in selection of certain such persons and their draft into the military service, fiscal year 1919, \$12,040,047.

Military Aeronau-
tic's Division.

DIVISION OF MILITARY AERONAUTICS.

Air service expenses.
Ante, p. 849.

For expenses of the military air service under appropriations made directly to the division of military aeronautics or assigned to that division upon the order of the President, fiscal year 1919, \$85,000,000.

Aircraft Production
Bureau.

BUREAU OF AIRCRAFT PRODUCTION.

Aerial appliances,
etc.

For aerial appliances, aviation stations, vocational training in aviation, and so forth, fiscal year 1919, \$400,000,000.

From Signal Service.

For Signal Service of the Army, fiscal years 1917-1918 and 1918, \$2,000,000.

Quartermaster
Corps.

QUARTERMASTER CORPS.

General appropria-
tions.

For general appropriations, Quartermaster Corps, fiscal year 1919, \$2,996,414,707.14.

Pay of the Army.
Supplies, etc., 1917,
1918.

For pay of the Army, fiscal year 1919, \$654,557,911.68.
For supplies, services, and transportation, fiscal years 1917-1918 and 1918, \$6,971,460.45.

Horses.

For horses for cavalry, artillery, engineers, and so forth, fiscal years 1917-1918 and 1918, \$32,170,956.08.

Civilian training
camps.

For civilian military training camps, fiscal years 1917-1918 and 1918, \$244,272.41.

Storage and shipping
facilities.

For inland and port storage and shipping facilities, fiscal years 1918 and 1919, \$50,026,000.

Total, appropriations to be covered into the Treasury, Quartermaster Corps, \$3,740,385,307.76.

Authorization for
hospital construction,
1918.
Ante, p. 1029.

The authorization of \$15,750,000 for the Quartermaster Corps for the construction and repair of hospitals, contained in the first deficiency appropriation Act, 1919, is repealed.

Total, appropriations and authorizations recovered, Quartermaster Corps, \$3,756,135,307.76.

Medical Department.

MEDICAL DEPARTMENT.

Supplies, 1919.

For Medical and Hospital Department, fiscal year 1919, \$54,145,513.73.

Authorization, 1919.
Ante, p. 1030.

The authorization of \$65,000,000 for medical and hospital supplies of the Army, contained in the first deficiency appropriation Act, 1919, is repealed.

Total, appropriations and authorizations recovered, Medical Department, \$119,145,513.73.

ENGINEER DEPARTMENT.

Engineer Department.

For engineer operations in the field, fiscal years 1917-1918 and 1918, \$6,056,469.60.

Field operations.
For 1917, 1918.

For engineer operations in the field, fiscal year 1919, \$660,000,000.

For 1919.

For engineer equipment of troops, fiscal year 1919, \$126,532,966.16.

Equipment of troops.

Total, appropriations to be covered into the Treasury, Engineer Department, \$792,589,435.76.

The authorization of \$200,000,000 for engineer operations in the field, contained in the first deficiency appropriation Act, 1919, is repealed.

Authorization for field operations, 1919.
Amc, p. 1030.

Total, appropriations and authorizations recovered, Engineer Department, \$992,589,435.76.

ORDNANCE DEPARTMENT.

Ordnance Department.

For purchase, manufacture, and test of mountain, field, and siege cannon, including field artillery for the National Guard, and including anti-aircraft guns, fiscal years 1917-1918, 1918, and 1919, and amounts in the fortifications appropriation Act approved July 8, 1918, \$174,662,634.98.

Field, etc., cannon.
For 1917, 1918, 1919.

For purchase, manufacture, and test of ammunition, subcaliber guns, and other accessories for mountain, field, and siege artillery practice, fiscal year 1917-1918, and fortification appropriation Act approved July 8, 1918, \$85,418,177.38.

Ammunition for field, etc., artillery practice.
For 1917, 1918, 1919.

For alteration and maintenance mobile artillery, fiscal years 1917-1918 and 1918, and the fortification appropriation Act approved July 8, 1918, \$233,083,244.78.

Altering mobile artillery.
For 1917, 1918, 1919.

For manufacture of arms, and for manufacture of rifles, fiscal years 1917-1918, 1918, and 1919, \$210,878,057.09.

Manufacture of arms.
For 1917, 1918, 1919.

For ordnance stores, ammunition, fiscal years 1917-1918, 1918, and 1919, \$198,947,310.37.

Ammunition, etc.
For 1917, 1918, 1919.

For small-arms target practice, fiscal years 1917-1918, 1918, and 1919, \$100,108,390.84.

Small-arms target practice.
For 1917, 1918, 1919.

For automatic machine rifles, including automatic rifles for the National Guard, fiscal years 1917-1918, 1918, and 1919, \$256,215,443.12.

Automatic machine rifles.
For 1917, 1918, 1919.

For armored motor cars, fiscal years 1917-1918, 1918, and 1919, \$197,339,362.40.

Armored motor cars.
For 1917, 1918, 1919.

For ordnance stores and supplies, fiscal years 1917-1918, 1918, and 1919, \$34,029,315.28.

Stores and supplies.
For 1917, 1918, 1919.

For ordnance service, fiscal years 1917-1918, 1918, and 1919, \$7,129,116.55.

Ordnance service.
For 1917, 1918, 1919.

For ordnance stores and equipment, civilian military training camps, reserve officers' training corps, ordnance equipment for home guard organizations, ordnance supplies for military equipment of schools and colleges, special aids and appliances for manufacture of arms, and so forth, fiscal years 1917-1918, 1918, and 1919, \$5,557,956.96.

Ordnance for training camps, etc.
For 1917, 1918, 1919.

Total, appropriations to be covered into the Treasury, Ordnance Department, \$1,503,369,009.75.

The following authorizations or portions of authorizations or combined authorizations or combined portions of authorizations granted to the Ordnance Department of the Army in the appropriations Acts enumerated are repealed:

Authorizations repealed.

For purchase, manufacture, and test of mountain, field, and siege cannon fortification appropriation Act approved July 8, 1918, and first deficiency appropriation Act, 1919, \$1,816,514,192.

Field, etc., cannon.
Amc, pp. 816, 1031.

- Ammunition for field, etc., cannon.**
Ante, pp. 817, 1031. For purchase, manufacture, and test of ammunition for mountain, field, and siege cannon, fortification appropriation Act approved July 8, 1918, and first deficiency appropriation Act, 1919, \$2,523,-522,251.43.
- Ammunition for field, etc., artillery practice.**
Ante, p. 1031. For purchase, manufacture, and test of ammunition, subcaliber guns, for mountain, field, and siege artillery practice, first deficiency appropriation Act, 1919, \$65,175,061.
- Altering mobile artillery.**
Ante, p. 817. For alteration and maintenance of mobile artillery, fortification appropriation Act approved July 8, 1918, \$100,000,000.
- Manufacture of arms.**
Ante, pp. 870, 1030. For manufacture of arms, Army appropriation Act, approved July 9, 1918, and first deficiency appropriation Act, 1919, \$242,-481,200.
- Ammunition.**
Ante, pp. 870, 1030. For ordnance stores, ammunition, Army appropriation Act approved July 9, 1918, and first deficiency appropriation Act, 1919, \$1,117,289,421.
- Small-arms target practice.**
Ante, pp. 869, 1030. For small-arms target practice, Army appropriation Act approved July 9, 1918, and first deficiency appropriation Act, 1919, \$143,-861,293.
- Automatic machine rifles.**
Ante, pp. 873, 1030. For automatic machine rifles, Army appropriation Act approved July 9, 1918, and first deficiency appropriation Act, 1919, \$441,-788,000.
- Armored motor cars.**
Ante, pp. 873, 1031. For armored motor cars, Army appropriation Act approved July 9, 1918, and first deficiency appropriation Act, 1919, \$406,-640,000.
- Stores and supplies.**
Ante, pp. 869, 1030. For ordnance stores and supplies, Army appropriation Act approved July 9, 1918, and first deficiency appropriation Act, 1919, \$372,-299,260.
- General contract authorization.**
Ante, p. 873. For general contract authorization for ordnance and ordnance supplies and material, Army appropriation Act approved July 9, 1918, \$484,708,616.27.
- Total, authorizations repealed, Ordnance Department, \$7,714,-279,294.70.
- Total, appropriations and authorizations recovered, Ordnance Department, \$9,217,648,304.45.

Chemical Warfare Service.**CHEMICAL WARFARE SERVICE.**

- Balances for, covered in.**
Field, etc., artillery. For purchase, manufacture, and test of mountain, field, and siege cannon, fiscal year 1917-1918, and fortification appropriation Act, approved July 8, 1918, \$38,182,621.89.
- Medical Department.** For medical and hospital department, fiscal years 1917-1918, and 1919, \$11,853,362.83.
- National Security and Defense.** For National Security and Defense, sundry civil Act approved July 1, 1918, \$146,567.05.
- Ordnance Service.**
Ammunition. For ordnance service, fiscal years 1917-1918, and 1919, \$219,871.65.
For ordnance stores, ammunition, fiscal years 1917-1918, 1918, and 1919, \$27,025,214.40.
- Ordnance stores and supplies.** For ordnance stores and supplies, fiscal years 1917-1918, 1918, and 1919, \$9,013,923.90.
- Repairs of arsenals.** For repairs of arsenals, fiscal year 1919, \$16,736.44.
- Chemical Warfare Service, 1919.** For Chemical Warfare Service, fiscal year 1919, \$97,474,312.50.
Total, appropriations to be covered into the Treasury, Chemical Warfare Service, \$183,932,610.66
- Authorization repealed.**
Ante, p. 1031. The authorization of \$150,000,000 for expenses of the Chemical Warfare Service, contained in the first deficiency appropriation Act, 1919, is repealed.
- Total, appropriations and authorizations recovered, Chemical Warfare Service, \$333,932,610.66.
- Total, appropriations to be covered into the Treasury, Military Establishment, \$6,856,835,124.70.

Total, authorizations repealed, Military Establishment, \$8,190,-029,294.70.

Total, appropriations and authorizations recovered, Military Establishment, \$15,046,864,419.40.

SEC. 3. That the portion of the Army appropriation Act, approved July 9, 1918, relating to the "Sale of war supplies," which reads as follows:

"*Provided*, That any moneys received by the United States as the proceeds of any such sale shall be deposited to the credit of that appropriation out of which was paid the cost to the Government of the property thus sold, and the same shall immediately become available for the purposes named in the original appropriation." hereby is repealed.

Sale of war supplies.

Repeal of receipts from, repealed. *Ante*, p. 850, repealed.

REPEAL OF APPROPRIATIONS AND AUTHORIZATIONS, NAVAL ESTABLISHMENT.

Repeal of Navy appropriations and authorizations.

SEC. 4. That the following unexpended balances or portions of the unexpended balances or combined unexpended balances or portions of combined unexpended balances of appropriations for the support of the Naval Establishment for the fiscal years 1917-1918, 1918, and 1919, as set forth in this section, shall be carried to the surplus fund and covered into the Treasury immediately upon the approval of this Act, namely:

Unexpended balances covered in.

OFFICE OF THE SECRETARY OF THE NAVY.

Secretary of the Navy.

For aviation in the Navy, \$97,000,000.
For basic patents for aircraft, \$1,000,000.

Aviation.
Aircraft patents.

BUREAU OF NAVIGATION.

Bureau of Navigation.

For instruments and supplies, \$4,500,000.

Equipment supplies.

BUREAU OF ORDNANCE.

Bureau of Ordnance.

For ordnance and ordnance stores, \$8,000,000
For contingent, Bureau of Ordnance, \$10,000.
For experiments, Bureau of Ordnance, \$150,000.
For new batteries for ships of the Navy, \$60,305,257.
For torpedoes and appliances, \$8,000,000.
For reserve ordnance supplies, \$43,000,000.
For contingent building fund, \$3,847.26.
For increase of the Navy, armor and armament, \$1,714,750.
For armament and ammunition of Coast Guard cutters, \$79,574.03.
For ammunition for vessels, \$30,000,000.
For ammunition for auxiliaries and merchantmen, \$2,677,500.
For Navy nitrate plant, \$8,311,881.
For fuel lands for armor and projectile plants, \$24,513.16.
For ammunition for merchant auxiliaries, \$1,300,000.
For batteries for merchant auxiliaries, \$1,256,521.24.
Total, appropriations to be covered into the Treasury, Bureau of Ordnance, \$164,833,843.69.

Ordnance and stores.
Contingent.
Experiments.
Batteries for ships.
Torpedoes.
Reserve supplies.
Building fund.
Armor and armament.
Coast Guard cutters.
Ammunition.
Auxiliaries, etc.
Nitrate plant.
Fuel lands for armor plant.
Merchant auxiliaries ammunition.
Batteries.

The authorization of \$20,000,000 for new batteries for ships of the Navy, contained in the naval appropriation Act for the fiscal year 1919, is repealed.

Authorization repealed.
New batteries for ships.
Ante, p. 721.

The authorization of \$11,000,000 for ammunition for vessels, contained in the naval appropriation Act for the fiscal year 1919, is repealed.

Ammunition for ships.
Ante, p. 721.

Total appropriations and authorizations recovered, Bureau of Ordnance, \$195,833,843.69.

Bureau of Yards and
Docks.

PUBLIC WORKS, BUREAU OF YARDS AND DOCKS.

Public works.	
Training camps.	For naval training camps, \$257,885.
Boston, Mass.	Navy yard, Boston, Massachusetts: For water-front improvements, \$570,000.
Washington, D. C.	Navy yard, Washington, District of Columbia: For the acquisition of additional land, \$100,000.
Charleston, S. C.	Navy yard, Charleston, South Carolina: For new superstructure for pier numbered 314, \$17,000.
New Orleans, La.	Navy yard, New Orleans, Louisiana: For floating crane, \$30,000.
Mare Island, Cal.	Navy yard, Mare Island, California: For revolving crane, \$40,000; for structural shop and auxiliary improvements, \$250,000; in all, \$290,000.
Naval Academy.	Naval Academy: For addition to Isherwood Hall, \$15,000.
Great Lakes training station.	Naval training station, Great Lakes, Illinois: For additional land, \$400,000.
Hospital construction.	Hospital construction: For hospitals and medical supply depots, \$1,008,742.
Handling appliances.	For handling appliances at navy yards, \$25,000.
	Total, appropriations to be covered into the Treasury, public works, Bureau of Yards and Docks, \$2,713,627.

Bureau of Supplies
and Accounts.

BUREAU OF SUPPLIES AND ACCOUNTS.

Fuel, etc. For fuel and transportation, \$23,096,000.

Bureau of Steam
Engineering.

BUREAU OF STEAM ENGINEERING.

New York, machinery plant. For machinery plant, New York Navy Yard, \$1,420.33.

Marine Corps.

MARINE CORPS.

Reserve supplies.
Ante, p. 737.

Proviso.
Transfer of equal amount from Army stock, authorized.

For reserve supplies, Marine Corps, naval appropriation Act approved July 1, 1918, \$7,000,000: *Provided*, That the Secretary of War is authorized and directed to transfer to the Secretary of the Navy for the use of the Marine Corps without payment therefor, such reserve stock of clothing, arms, and equipment, and other necessary military supplies, inventoried at the cost to the Army and not to exceed in the aggregate \$7,000,000, as the same from time to time may be requisitioned.

Maintenance.

For maintenance, Quartermaster's Department, Marine Corps, \$20,000,000.

Pay.

Marine Corps Re-
serve.

For pay, Marine Corps, \$14,191,975.96.

For expenses, Marine Corps Reserve, \$25,000.

Total, appropriations to be covered into the Treasury, Marine Corps, \$41,216,975.96.

Total appropriations to be covered into the Treasury, Naval Establishment, \$334,361,866.98.

Total authorizations repealed, Naval Establishment, \$31,000,000.

Total appropriations and authorizations recovered, Naval Establishment, \$365,361,866.98.

Title of this Act.

SEC. 5. That this Act hereafter may be referred to as the "Second Deficiency Appropriation Act, 1919."

Approved, February 25, 1919.

February 25, 1919.

[H. R. 15219.]

[Public, No. 278.]

CHAP. 40.—An Act Making appropriations for the payment of invalid and other pensions of the United States for the fiscal year ending June 30, 1920, and for other purposes.

Pensions appropria-
tions.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are

appropriated, out of any money in the Treasury not otherwise appropriated, for the payment of pensions for the fiscal year ending June 30, 1920, and for other purposes, namely:

Army and Navy pensions, as follows: For invalids, widows, minor children, and dependent relatives, Army nurses, and all other pensioners who are now borne on the rolls, or who may hereafter be placed thereon, under the provisions of any and all Acts of Congress, \$215,000,000: *Provided*, That the appropriation aforesaid for Navy pensions shall be paid from the income of the Navy pension fund, so far as the same shall be sufficient for that purpose: *Provided further*, That the amount expended under each of the above items shall be accounted for separately.

For fees and expenses of examining surgeons, pensions, for services rendered within the fiscal year 1920, \$30,000.

Approved, February 25, 1919.

Invalid, etc., pensions.

Provisos.
Navy pensions.

Accounts.

Examining surgeons.
Fees, etc.

CHAP. 41.—Joint Resolution For the appointment of four members of the Board of Managers of the National Home for Disabled Volunteer Soldiers.

February 25, 1919.
[H. J. Res. 289.]

[Pub. Res., No. 50.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That George H. Wood, of Ohio; James S. Catherwood, of Illinois; John C. Nelson, of Indiana; and Menander Dennett, of Maine, be, and they are hereby, appointed members of the Board of Managers of the National Home for Disabled Volunteer Soldiers of the United States, to succeed George H. Wood, of Ohio; James S. Catherwood, of Illinois; John C. Nelson, of Indiana; and John W. West, of Maine, whose terms of office expired April twenty-first, nineteen hundred and eighteen.

National Home for Disabled Volunteer Soldiers.
Managers appointed.

Approved, February 25, 1919.

CHAP. 44.—An Act To establish the Grand Canyon National Park in the State of Arizona.

February 26, 1919.
[S. 390.]

[Public, No. 277.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby reserved and withdrawn from settlement, occupancy, or disposal under the laws of the United States and dedicated and set apart as a public park for the benefit and enjoyment of the people, under the name of the "Grand Canyon National Park," the tract of land in the State of Arizona particularly described by and included within metes and bounds as follows, to wit:

Grand Canyon National Park, Ariz.
Land set apart for.

Beginning at a point which is the northeast corner of township thirty north, range one east, of the Gila and Salt River meridian, Arizona; thence west on township line between townships thirty and thirty-one north, range one east, to section corner common to sections one and two, township thirty north, range one east, and thirty-five and thirty-six, township thirty-one north, range one east; thence north on section lines to the intersection with Tobocoby Spring-Rowe Well Road; thence northwesterly along the southwesterly side of said Tobocoby Spring-Rowe Well Road, passing and in relation to United States Geological Survey bench marks stamped "Canyon" and numbered 6340, 6235, 6372, 6412, 6302, 6144, and 6129, through townships thirty-one and thirty-two north, ranges one east and one and two west, to its intersection with the section line between sections nine and sixteen in township thirty-two north, range two west; thence west along the section lines through townships thirty-two north, ranges two and three west, to its intersection with upper westerly rim of Cataract Canyon; thence northwesterly along upper rim of

Description.

Cataract Canyon, crossing Hualapai Canyon and continuing north-westerly along said upper rim to its intersection with range line, township thirty-three north, between ranges four and five west; thence north on said range line, townships thirty-three and thirty-four north, ranges four and five west, to north bank of the Colorado River; thence northeasterly along the north bank of the Colorado River to junction with Tapeats Creek; thence easterly along north bank of Tapeats Creek to junction with Spring Creek; thence easterly along the north bank of Spring Creek to its intersection with Gila and Salt River meridian, township thirty-four north, between ranges one east and one west and between section six, township thirty-four north, range one east, and section one, township thirty-four north, range one west; thence south on range line between ranges one east and one west to section corner common to sections seven and eighteen, township thirty-four north, range one east, and sections twelve and thirteen, township thirty-four north, range one west; thence east on section lines to section corner common to sections seven, eight, seventeen, and eighteen, township thirty-four north, range two east; thence south on section lines to township line between townships thirty-three and thirty-four north, range two east, at section corner common to sections thirty-one and thirty-two, township thirty-four north, range two east, and sections five and six, township thirty-three north, range two east; thence east on township line to section corner common to sections thirty-one and thirty-two, township thirty-four north, range three east, and sections five and six, township thirty-three north, range three east; thence south on section lines to section corner common to sections seventeen, eighteen, nineteen, and twenty, township thirty-three north, range three east; thence east on section lines to section corner common to sections thirteen, fourteen, twenty-three, and twenty-four, township thirty-three north, range three east; thence north on section lines to section corner common to sections one, two, eleven, and twelve, township thirty-three north, range three east; thence east on section lines to the intersection with upper rim of Grand Canyon; thence northerly along said upper rim of Grand Canyon to main hydrographic divide north of Nankoweap Creek; thence easterly along the said hydrographic divide to its intersection with the Colorado River, approximately at the mouth of Nankoweap Creek; thence easterly across the Colorado River and up the hydrographic divide nearest the junction of Nankoweap Creek and Colorado River to a point on the upper east rim of the Grand Canyon; thence by shortest route to an intersection with range line, townships thirty-three and thirty-four north, between ranges five and six east; thence south on said range line, between ranges five and six east, to section corner common to sections eighteen and nineteen, township thirty-three north, range six east, and sections thirteen and twenty-four, township thirty-three north, range five east; thence east on section lines to section corner common to sections sixteen, seventeen, twenty, and twenty-one, township thirty-three north, range six east; thence south on section lines to section corner common to sections eight, nine, sixteen, and seventeen, township thirty-one north, range six east; thence west on section line to section corner common to sections seven, eight, seventeen, and eighteen, township thirty-one north, range six east; thence south on section lines to township line between townships thirty and thirty-one north at section corner common to sections thirty-one and thirty-two, township thirty-one north, range six east, and sections five and six, township thirty north, range six east; thence west on township line to section corner common to sections thirty-four and thirty-five, township thirty-one north, range five east, and sections two and three, township thirty north, range five east; thence south on section line to section corner common to sections two,

three, ten, and eleven, township thirty north, range five east; thence west on section lines to range line, township thirty north, between ranges four and five east, at section corner common to sections six and seven, township thirty north, range five east, and one and twelve, township thirty north, range four east; thence south on range line, township thirty north, between ranges four and five east, to section corner common to sections seven and eighteen, township thirty north, range five east, and sections twelve and thirteen, township thirty north, range four east; thence west on section line to section corner common to sections eleven, twelve, thirteen, and fourteen, township thirty north, range four east; thence south on section line to section corner common to sections thirteen, fourteen, twenty-three, and twenty-four, township thirty north, range four east; thence west on section lines to section corner common to sections fifteen, sixteen, twenty-one, and twenty-two, township thirty north, range four east; thence south on section line to section corner common to sections twenty-one, twenty-two, twenty-seven, and twenty-eight, township thirty north, range four east; thence west on section lines to range line, township thirty north, between ranges three and four east, at section corner common to sections nineteen and thirty, township thirty north, range four east, and sections twenty-four and twenty-five, township thirty north, range three east; thence north on range line to section corner common to sections eighteen and nineteen, township thirty north, range four east, and sections thirteen and twenty-four, township thirty north, range three east; thence west on section lines to section corner common to sections fourteen, fifteen, twenty-two, and twenty-three, township thirty north, range three east; thence north on section line to section corner common to sections ten, eleven, fourteen, and fifteen, township thirty north, range three east; thence west on section lines to range line at section corner common to sections seven and eighteen, township thirty north, range three east, and sections twelve and thirteen, township thirty north, range two east; thence north on range line to section corner common to sections six and seven, township thirty north, range three east, and sections one and twelve, township thirty north, range two east; thence west on section line to section corner common to sections one, two, eleven, and twelve, township thirty north, range two east; thence north on section line to township line at section corner common to sections thirty-five and thirty-six, township thirty-one north, range two east, and sections one and two, township thirty north, range two east; thence west on township line to the northeast corner of township thirty north, range one east, the place of beginning.

SEC. 2. That the administration, protection, and promotion of said Grand Canyon National Park shall be exercised, under the direction of the Secretary of the Interior, by the National Park Service, subject to the provisions of the Act of August twenty-fifth, nineteen hundred and sixteen, entitled "An Act to establish a National Park Service, and for other purposes": *Provided*, That all concessions for hotels, camps, transportation, and other privileges of every kind and nature for the accommodation or entertainment of visitors shall be let at public bidding to the best and most responsible bidder.

Administration by
National Park Service.
Vol. 39, p. 535.

Provided.
Concessions to high-
est bidder.

SEC. 3. That nothing herein contained shall affect the rights of the Havasupai Tribe of Indians to the use and occupancy of the bottom lands of the Canyon of Cataract Creek as described in the Executive order of March thirty-first, eighteen hundred and eighty-two, and the Secretary of the Interior is hereby authorized, in his discretion, to permit individual members of said tribe to use and occupy other tracts of land within said park for agricultural purposes.

Rights of Havasupai
Indians not abridged.

SEC. 4. That nothing herein contained shall affect any valid existing claim, location, or entry under the land laws of the United States,

Existing rights not
affected.

whether for homestead, mineral, right of way, or any other purpose whatsoever, or shall affect the rights of any such claimant, locator, or entryman to the full use and enjoyment of his land and nothing herein contained shall affect, diminish, or impair the right and authority of the county of Coconino, in the State of Arizona, to levy and collect tolls for the passage of live stock over and upon the Bright Angel Toll Road and Trail, and the Secretary of the Interior is hereby authorized to negotiate with the said county of Coconino for the purchase of said Bright Angel Toll Road and Trail and all rights therein, and report to Congress at as early a date as possible the terms upon which the property can be procured.

SEC. 5. That whenever consistent with the primary purposes of said park the Act of February fifteenth, nineteen hundred and one, applicable to the locations of rights of way in certain national parks and the national forests for irrigation and other purposes, and subsequent Acts shall be and remain applicable to the lands included within the park. The Secretary of the Interior may, in his discretion and upon such conditions as he may deem proper, grant easements or rights of way for railroads upon or across the park.

SEC. 6. That whenever consistent with the primary purposes of said park, the Secretary of the Interior is authorized, under general regulations to be prescribed by him, to permit the prospecting, development, and utilization of the mineral resources of said park upon such terms and for specified periods, or otherwise, as he may deem to be for the best interests of the United States.

SEC. 7. That, whenever consistent with the primary purposes of said park, the Secretary of the Interior is authorized to permit the utilization of areas therein which may be necessary for the development and maintenance of a Government reclamation project.

SEC. 8. That where privately owned lands within the said park lie within three hundred feet of the rim of the Grand Canyon no building, tent, fence, or other structure shall be erected on the park lands lying between said privately owned lands and the rim.

SEC. 9. The Executive order of January eleventh, nineteen hundred and eight, creating the Grand Canyon National Monument, is hereby revoked and repealed, and such parts of the Grand Canyon National Game Preserve, designated under authority of the Act of Congress, approved June twenty-ninth, nineteen hundred and six, entitled "An Act for the protection of wild animals in the Grand Canyon Forest Reserve," as are by this Act included with the Grand Canyon National Park are hereby excluded and eliminated from said game preserve.

Approved, February 26, 1919.

February 26, 1919.
[S. 4957.]

[Public, No. 278.]

CHAP. 45.—An Act To establish the Lafayette National Park in the State of Maine.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the tracts of land, easements, and other real estate heretofore known as the Sieur de Monts National Monument, situated on Mount Desert Island, in the county of Hancock and State of Maine, established and designated as a national monument under the Act of June eighth, nineteen hundred and six, entitled "An Act for the preservation of American antiquities," by presidential proclamation of July eighth, nineteen hundred and sixteen, is hereby declared to be a national park and dedicated as a public park for the benefit and enjoyment of the people under the name of the Lafayette National Park, under which name the aforesaid national park shall be entitled to receive and to use all

Bright Angel Toll Road and Trail. Purchase authorized.

Rights of way authorized. Vol. 31, p. 790.

For railroads.

Mineral prospecting permitted.

Irrigation projects.

Building, etc., restrictions on private lands.

Grand Canyon National Monument vacated.

Park lands excluded from game preserve. Vol. 34, p. 607.

Lafayette National Park, Me. Sieur de Monts National Monument changed to.

Vol. 34, p. 226.
Vol. 39, p. 1785.

moneys heretofore or hereafter appropriated for Sieur de Monts National Monument.

SEC. 2. That the administration, protection, and promotion of said Lafayette National Park shall be exercised under the direction of the Secretary of the Interior by the National Park Service, subject to the provision of the Act of August twenty-fifth, nineteen hundred and sixteen, entitled "An Act to establish a National Park Service, and for other purposes," and Acts additional thereto or amendatory thereof.

Administration by
National Park Service.
Vol. 39, p. 535.

SEC. 3. That the Secretary of the Interior is hereby authorized, in his discretion, to accept in behalf of the United States such other property on said Mount Desert Island, including lands, easements, buildings, and moneys, as may be donated for the extension or improvement of said park.

Acceptance of do-
nated lands, etc.

Approved, February 26, 1919.

CHAP. 46.—An Act Extending the use of the special fund for vocational education provided by section seven of the vocational rehabilitation Act, approved June twenty-seventh, nineteen hundred and eighteen, and for other purposes.

February 26, 1919.
[S. 5033.]

[Public, No. 279.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the special fund for vocational education, authorized by section seven of the vocational rehabilitation Act, approved June twenty-seventh, nineteen hundred and eighteen, together with the items of appropriation made by said Act, are hereby made available, in addition to the purposes therein prescribed, for such other expenses as in the discretion of the board is deemed necessary and proper for the payment of necessary travel, lodging, subsistence, and other expenses of disabled men while under investigation by the board to determine their eligibility for training under the Act, and the purchase of supplies, equipment, and clothing for disabled men when ready to enter employment, and the traveling expenses of such men to place of employment and for supplementing any or all of the other items of appropriation made by said Act.

Vocational rehabili-
tation.
Application of fund
extended.
Act, p. 619.

Approved, February 26, 1919.

CHAP. 47.—An Act To accept from the Southern Oregon Company, a corporation organized under the laws of the State of Oregon, a reconveyance of the lands granted to the State of Oregon by the Act approved March third, eighteen hundred and sixty-nine, entitled "An Act granting lands to the State of Oregon to aid in the construction of a military wagon road from the navigable waters of Coos Bay to Roseburg, in said State," commonly known as the Coos Bay Wagon Road grant, to provide for the disposition of said lands, and for other purposes.

February 26, 1919.
[H. R. 8625.]

[Public, No. 280.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That upon the execution and delivery by the Southern Oregon Company, a corporation organized under the laws of the State of Oregon, of a deed satisfactory to the Attorney General of the United States, reconveying to the United States all the right, title, and interests of the said Southern Oregon Company in and to the lands situated in the counties of Coos and Douglas, in the State of Oregon, and embraced within the limits of the grant made by the United States to the State of Oregon by the Act of March third, eighteen hundred and sixty-nine, entitled "An Act granting lands to the State of Oregon to aid in the construction of a military wagon road from the navigable waters of Coos Bay to Roseburg, in said State," commonly known as the Coos Bay Wagon Road grant, and now involved in litigation pending in the Supreme

Coos Bay Wagon
Road, grant lands,
Oreg.
Acceptance of deed
for, from Southern Ore-
gon Company.

Court of the United States under the style and title "The Southern Oregon Company against the United States," the said lands shall again become a part of the public domain, and the United States shall pay to the Southern Oregon Company the sum of \$232,463.07. The execution and delivery of the aforesaid deed within thirty days from and after the approval of this Act shall constitute the acceptance of this Act by the said Southern Oregon Company; and upon the approval of such deed by the Attorney General of the United States the aforesaid suit shall be dismissed and all matters of difference, controversy, and litigation between the United States and the said Southern Oregon Company arising out of said land grant shall be deemed fully settled, adjusted, and terminated: *Provided*, That nothing herein shall be construed to prevent the United States from instituting and maintaining such suits or actions as may be necessary to recover the value of timber or other material heretofore cut or removed from any of said lands without the consent of the Southern Oregon Company.

Payment.

Pending suit dismissed when deed executed.

Proviso. Timber recoveries not affected.

Appropriation for unpaid taxes and land conveyed.

Classification and disposal of lands. Vol. 39, p. 218.

Provisos. Preference to lessees from Company.

Adverse claimants to lessees residing on lands, etc.

Title to money now in court.

Receipts from land and timber to constitute a special fund.

SEC. 2. That the taxes accrued, unpaid, and delinquent on the said lands on the date of the delivery of the deed provided for in the preceding section shall be paid by the Treasurer of the United States upon the order of the Secretary of the Interior as soon as may be after this Act becomes effective, and a sum sufficient to make such payment and also to provide for the payment of the said sum of \$232,463.07, as provided for in section one of this Act, is hereby appropriated out of any money in the Treasury not otherwise appropriated.

SEC. 3. That the said lands shall be classified and disposed of in the manner provided by the Act of June ninth, nineteen hundred and sixteen (Thirty-ninth Statutes at Large, page two hundred and eighteen), for the classification and disposition of the Oregon and California railroad grant lands: *Provided*, That such persons who, being citizens of the United States, have continuously leased from the said Southern Oregon Company for a period of not less than ten years, or who under lease from said company have cultivated and placed valuable improvements upon any of said lands classified as agricultural, not exceeding one hundred and sixty acres to each person, shall be allowed a preference right of six months in which to purchase such lands from the United States by paying therefor the sum of \$2.50 per acre and reimbursing the United States for the taxes paid on such land: *Provided further*, That where any of such leased lands have been resided upon, to the same extent and in the same manner as is required under the homestead laws, since the first day of December, nineteen hundred and thirteen, by any person duly qualified to enter such lands claiming adversely to such lessee, and who has improved the land and devoted some portion thereof to agricultural use, and who shall have maintained his residence to the date of his application, the claim of such settler and resident shall be superior to that of the lessee, and he shall be allowed the preference right of entry afforded actual settlers by section five of the Act of June ninth, nineteen hundred and sixteen, aforesaid.

SEC. 4. That the title to all money arising out of said lands and now on deposit to await the final outcome of said suit now pending in the Supreme Court, as aforesaid, is hereby vested in the United States, and the United States is subrogated to all the rights and remedies of the obligee or obligees, and especially of Harry E. Laughlin as commissioner, under any contract for the purchase of timber on said lands.

SEC. 5. That all moneys received from or on account of said lands and timber and the timber thereon under the provisions of this Act shall be deposited in the Treasury of the United States in a separate

fund to be designated "The Coos Bay Wagon Road grant fund," which fund shall be disposed of in the following manner: A separate account shall be kept in the General Land Office of the sales of said lands and timber within each of the two counties of Coos and Douglas, and after the proceeds from such sales amount to a sum equal to that applied to pay the accrued taxes in that county and a sum equal to \$2.50 per acre for each acre of such land therein title to which is revested in the United States pursuant to the provisions of this Act, twenty-five per centum of all other moneys received from said lands shall be paid to the treasurer of the county in which the lands sold are situated for common schools, roads, highways, bridges, and port districts, to be apportioned by the county courts for the several purposes above mentioned; and the remainder shall become a part of the general fund in the Treasury of the United States. The payments herein authorized shall be made by the Treasurer of the United States upon the order of the Secretary of the Interior, as the fund accumulates in the Treasury: *Provided*, That none of the payments to the counties provided for in this section shall be made until the Treasury has been reimbursed in the amount paid to the Southern Oregon Company and also for all taxes paid pursuant to the provisions of section two of this Act.

SEC. 6. That the Secretary of the Interior is hereby authorized to perform any and all acts and to make such rules and regulations as may be necessary and proper for the purpose of carrying the provisions of this Act into full force and effect; and any person, applicant, purchaser, entryman, or witness who shall swear falsely in any affidavit or proceeding required hereunder or under the regulations issued by the Secretary of the Interior shall be guilty of perjury and liable to the penalties prescribed therefor.

SEC. 7. That the sum of \$12,000 be, and the same is hereby, appropriated, out of any moneys in the Treasury not otherwise appropriated, to enable the Secretary of the Interior, in cooperation with the Secretary of Agriculture, or otherwise, to complete the classification of the lands as herein provided, which amount shall be immediately available and shall remain available until such classification shall have been completed.

SEC. 8. That this Act shall become effective upon its acceptance by the Southern Oregon Company, in the manner provided by the first section hereof.

Approved, February 26, 1919.

CHAP. 48.—An Act To amend section two hundred and sixty-nine of the Act of March third, nineteen hundred and eleven, entitled "An Act to codify, revise, and amend the laws relating to the judiciary."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section two hundred and sixty-nine of the Act approved March third, nineteen hundred and eleven, entitled "An Act to codify, revise, and amend the laws relating to the judiciary," be, and the same is hereby, amended so as to read as follows:

"SEC. 269. All of the said courts shall have power to grant new trials, in cases where there has been a trial by jury, for reasons for which new trials have usually been granted in the courts of law. On the hearing of any appeal, certiorari, writ of error, or motion for a new trial, in any case, civil or criminal, the court shall give judgment after an examination of the entire record before the court, without regard to technical errors, defects, or exceptions which do not affect the substantial rights of the parties."

Approved, February 26, 1919.

Disposal of.
To Coos and Douglas Counties.

To United States Treasury.

Proviso.
Subject to prior payments.

Regulations, etc.

Punishment for false swearing.

Appropriation for classification.

In effect when accepted by Southern Oregon Company.

February 26, 1919.
[S. 68.]

[Public, No. 281.]

Judicial Code.
United States courts.

New trials.
Vol. 36, p. 1163, amended.

Technical errors not affecting substantial rights to be disregarded.

February 26, 1919.
[S. 3079.]

[Public, No. 282.]

United States courts.
Clerks of district
courts.
Appointment.
Vol. 36, p. 1087, amend-
ed.

Fees, etc., to be paid
into the Treasury.

Proviso.
United States ex-
empt.

Salaries.
R. S., sec. 839, p. 158,
amended.

Allowance for travel,
etc., expenses.

Deputies and clerical
assistants.
Vol. 36, p. 1087, amend-
ed.

Allowance for travel,
etc., expenses.

Office expenses.

Monthly salary pay-
ments.

Expense accounts
payable by marshal.

Office expenses to be
paid by marshal.

CHAP. 49.—An Act To fix the salaries of the clerks of the United States district courts and to provide for their office expenses, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of July, nineteen hundred and eighteen, all clerks of United States district courts shall be appointed by the judge for the district, or the senior judge if there be more than one judge in the district, subject to the approval of the senior circuit judge for the circuit in which the district is situated, and all fees and emoluments authorized by law to be paid to the clerks of the United States district courts, except the clerks of the district courts of Alaska, shall be charged as heretofore and shall be collected, as far as possible, and paid into the Treasury of the United States in such manner and at such times as hereinafter provided; and such clerks shall be paid, in lieu of the fees and emoluments now allowed by law, an annual salary as hereinafter provided: *Provided,* That this section shall not be construed to require or authorize fees to be charged or collected from the United States.

SEC. 2. That the clerk of the United States district court for each of the judicial districts of the United States, except the clerks of the district courts of Alaska, shall be paid, in lieu of the fees, salaries, and per centum now allowed by law, an annual salary to be fixed by the Attorney General at not less than \$2,500 nor more than \$5,000, based in each instance upon the amount of business transacted by the court and the fees and the emoluments received by the clerks in the four years last preceding.

SEC. 3. That when any clerk of a district court is necessarily absent from his official residence on any official business he shall be allowed his actual traveling expenses only and his necessary and actual expenses for lodging and subsistence, the latter not to exceed \$4 per day.

SEC. 4. That when, in the opinion of the Attorney General, the public interest requires it he may, on the recommendation of the clerk of a district court, which recommendation shall state facts (as distinguished from conclusions) showing necessity for the same, allow such clerk to employ necessary deputies and clerical assistants, upon compensation to be fixed by the Attorney General from time to time and paid as hereinafter provided.

When any such deputy or clerical assistant is necessarily absent from the place of his regular employment on official business he shall be allowed his actual traveling expenses only and his necessary and actual expenses for lodging and subsistence, the latter not to exceed \$3 per day.

SEC. 5. That the necessary office expenses of the clerks of the district courts of the United States shall be allowed when authorized by the Attorney General.

SEC. 6. That the salaries of the clerks, deputy clerks, and clerical assistants to the clerks of the district courts shall be paid monthly by the marshals of the respective districts.

SEC. 7. That the expense accounts of clerks of the United States district courts, when made out and verified, and the expense accounts of their deputy clerks and clerical assistants, when made out and certified as correct by the clerk of such court, covering the necessary expenses incurred by such clerk, deputy clerk, or clerical assistants when necessarily absent from the place of regular employment on official business, shall be paid by the marshal, who shall include them in his accounts with the United States.

SEC. 8. That the necessary office expenses of the clerk of the United States district court, as allowed and authorized by the Attorney General, shall be paid by the marshal and included in his accounts with the United States.

SEC. 9. That the clerk of every district court, except the clerks of the district courts of Alaska, shall account quarterly for all the fees and emoluments earned during the quarter last preceding such accounting, except where the person requiring the services is relieved by law from prepayment of fees and costs, and for all fees and emoluments received within the quarter which had been earned prior thereto. Such accounting shall be in writing and shall be made to the Attorney General, in such form as he may prescribe, on the first days of January, April, July, and October in each year, or within twenty days thereafter, and shall include all moneys received in connection with the admission of attorneys to practice in the court, all that portion retained by the clerk of moneys received for services in naturalization proceedings in whatever capacity rendered, and all other amounts received for services in any way connected with the clerk's office. Such accounts shall be made in duplicate and be verified by the oath of the officer making them. The Attorney General shall cause each such return or account to be carefully examined by the proper officer of the Department of Justice and shall approve the same as he may deem just and proper, and shall transmit it with his approval to the Auditor for the State and Other Departments, by whom an account shall be stated against the officer rendering such return or account. Immediately upon receipt of notice from the auditor, or within ten days thereafter, the clerk shall deposit to the credit of the Treasurer of the United States the amount so stated against him.

Accounting for fees quarterly.

Items to be included.

Examination and audit.

Deposit of amount with Treasurer.

Approved, February 26, 1919.

CHAP. 50.—An Act Providing for the appointment of an additional district judge for the northern judicial district of the State of Texas.

February 26, 1919.
[S. 5342.]

[Public, No. 283.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States, by and with the advice and consent of the Senate, shall appoint an additional judge of the district court of the United States for the northern judicial district of the State of Texas, who shall possess the same powers, perform the same duties, and receive the same compensation and allowance as the present judge of said district.

Texas northern judicial district.
Additional judge authorized.
Vol. 38, p. 580, amended.

SEC. 2. That whenever a vacancy shall occur in the office of the district judge for the northern district of Texas senior in commission such vacancy shall not be filled, and thereafter there shall be but one district judge in said district.

Vacancy in office of senior judge not to be filled.

Approved, February 26, 1919.

CHAP. 51.—An Act To increase the salary of the United States district attorney for the district of Connecticut.

February 26, 1919.
[H. R. 4246.]

[Public, No. 284.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this Act the salary of the United States district attorney for the district of Connecticut shall be at the rate of \$4,500 a year.

Connecticut judicial district.
Pay of district attorney increased.
Vol. 29, p. 180, amended.

Approved, February 26, 1919.

CHAP. 52.—Joint Resolution Providing for the filling of a vacancy in the Board of Regents of the Smithsonian Institution, of the class other than Members of Congress.

February 26, 1919.
[S. J. Res., 195.]

[Pub. Res., No. 51.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the vacancy in the Board of Regents of the Smithsonian Institution, of the class other

Smithsonian Institution.
Reappointment of George Gray as Regent.

than Members of Congress, which occurred on February sixth, nineteen hundred and nineteen, by reason of the expiration of the term of George Gray, of Delaware, be filled by the reappointment of the said George Gray for the ensuing term.

Approved, February 26, 1919.

February 26, 1919.
[S. J. Res. 214.]

[Pub. Res., No. 52.]

War Risk Insurance.
Credit allowed dis-
bursing clerk.

CHAP. 53.—Joint Resolution Authorizing and directing the accounting officers of the Treasury to allow credit to the disbursing clerk of the Bureau of War Risk Insurance in certain cases.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That for such reasonable time as may be fixed by the Secretary of the Treasury, but not extending beyond the fiscal year ending June thirtieth, nineteen hundred and twenty, the accounting officers of the Treasury are hereby authorized and directed to allow credit in the accounts of the disbursing clerk of the Bureau of War Risk Insurance for all payments of insurance installments heretofore or hereafter made under the provisions of Article IV of the war risk insurance Act in advance of the verification of the deduction on the pay rolls, or of the payment otherwise, of all premiums.

Approved, February 26, 1919.

February 26, 1919.
[S. J. Res. 208.]

[Pub. Res., No. 53.]

Oklahoma eastern ju-
dicial district.
Term of court at
Hugo.
Ante, p. 604, amend-
ed.

Proviso.
Court rooms.

CHAP. 54.—Joint Resolution Providing that one term of the United States District Court for the Eastern Judicial District of Oklahoma shall be held annually at Hugo, Oklahoma.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That one term of the United States District Court for the Eastern District of Oklahoma shall be held each year on the second Monday in May at Hugo, in said State and district, and all Acts and parts of Acts not in accordance herewith are hereby modified in accordance with the provisions of this Act: *Provided*, That suitable quarters for holding said court shall be furnished without expense to the Government.

Approved, February 26, 1919.

February 27, 1919.
[S. 5058.]

[Public, No. 285.]

Missouri River.
Morton and Burleigh
Counties may bridge,
Bismarck, N. Dak.

Construction.
Vol. 34, p. 84.

Amendment.

CHAP. 55.—An Act To authorize the counties of Morton and Burleigh, in the State of North Dakota, to construct a bridge across the Missouri River near Bismarck, North Dakota.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the counties of Morton and Burleigh, in the State of North Dakota, be, and are hereby, authorized to construct, maintain, and operate a bridge and approaches thereto across the Missouri River at a point suitable to the interests of navigation near the city of Bismarck, Burleigh County, North Dakota, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six. **SEC. 2.** That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 27, 1919.

February 27, 1919.
[S. 5192.]

[Public, No. 286.]

Rock River.
Janesville, Wis., may
bridge.

CHAP. 56.—An Act For the construction of a bridge across Rock River at or near South Jackson Street in the city of Janesville, Wisconsin.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the city of Janesville in the State of Wisconsin be, and the same is hereby, authorized to

construct, maintain, and operate a bridge and approaches thereto across the Rock River, at a point suitable to the interests of navigation, at or near the point where South Jackson Street in said city of Janesville connects with said Rock River, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 27, 1919.

Construction.
Vol. 34, p. 84.

Amendment.

February 27, 1919.
[S. 5316.]

[Public, No. 287.]

CHAP. 57.—An Act Granting the consent of Congress to Wenatchee-Beebe Orchard Company to construct a bridge across the Columbia River at or within four miles northerly from the town of Chelan Falls, in the State of Washington.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to Wenatchee-Beebe Orchard Company, a corporation organized under the laws of the State of Maine, and its successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Columbia River at a point suitable to the interests of navigation, at or near a point within four miles northerly from the town of Chelan Falls, in the county of Chelan, in the State of Washington, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Columbia River.
Wenatchee-Beebe
Orchard Company may
bridge, Chelan Falls,
Wash.

Construction.
Vol. 34, p. 84.

Amendment.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 27, 1919.

February 27, 1919.
[S. 5478.]

[Public, No. 288.]

CHAP. 58.—An Act Granting the consent of Congress to the Fall Branch Coal Company to construct a bridge across Tug River.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Fall Branch Coal Company, and its successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Tug River at a point suitable to the interests of navigation, at or near Williamson, in the county of Mingo, in the State of West Virginia, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Tug River.
Fall Branch Coal
Company may bridge,
Williamson, W. Va.

Construction.
Vol. 34, p. 84.

Amendment.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 27, 1919.

February 27, 1919.
[S. 5534.]

[Public, No. 289.]

CHAP. 59.—An Act Granting the consent of Congress to Oliver Cabana, junior, Myron S. Hall, E. G. Connette, William F. MacGlashan, John H. Bradley, and M. A. Hurt to construct a bridge across Niagara River within or near the city limits of Buffalo, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to Oliver Cabana, junior, Myron S. Hall, E. G. Connette, William F. MacGlashan, John H. Bradley, and M. A.

Niagara River.
Oliver Cabana, jr.,
etc., may bridge, Buf-
falo, N. Y.

Construction.
Vol. 34, p. 84.

Proviso.
Tunnel authorized in
lieu of bridge.

Time limit.

Amendment.

Hurt, and their successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Niagara River at a point suitable to the interests of navigation, within or near the city limits of Buffalo, in the county of Erie, in the State of New York, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six: *Provided*, That, subject to the provisions of this Act, the Secretary of War may permit the persons herein named to construct a tunnel or tunnels under said river in lieu of the bridge herein authorized, in accordance with the foregoing Act approved March twenty-third, nineteen hundred and six, so far as the same may be applicable.

SEC. 2. That this act shall be null and void unless the construction of said bridge or tunnels is commenced within two years and completed within five years from the date of approval hereof.

SEC. 3. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 27, 1919.

February 27, 1919.
[S. 5580.]

[Public, No. 290.]

CHAP. 60.—An Act Granting the consent of Congress to the counties of Martin and Bertie, in the State of North Carolina, to construct a bridge across the Roanoke River at or near Williamston, North Carolina.

Roanoke River.
Martin and Bertie
Counties may bridge,
Williamston, N. C.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the counties of Martin and Bertie, in the State of North Carolina, and their successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Roanoke River at a point suitable to the interests of navigation, at or near Williamston, in the county of Martin, in the State of North Carolina, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 27, 1919.

Construction.
Vol. 34, p. 84.

Amendment.

February 27, 1919.
[H. R. 12965.]

[Public, No. 291.]

CHAP. 61.—An Act Granting the consent of Congress to the Youngstown Sheet and Tube Company to construct, maintain, and operate a combined bridge and dam across the Mahoning River, in the State of Ohio.

Mahoning River.
Youngstown Sheet
and Tube Company
may bridge, etc.,
Struthers, Ohio.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Youngstown Sheet and Tube Company, its successors and assigns, to construct, operate, and maintain a combined bridge and dam and approaches thereto across the Mahoning River at a point suitable to the interests of navigation at or near the town of Struthers, county of Mahoning, State of Ohio, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six: *Provided*, That no dam constructed under the consent hereby granted shall be used to develop water power nor to generate electricity.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 27, 1919.

Construction.
Vol. 34, p. 84.

Amendment.

CHAP. 62.—An Act To extend the time for the construction of a bridge across the Connecticut River between Springfield and West Springfield, in Hampden County, Massachusetts.

February 27, 1919.
[H. R. 13369.]
[Public, No. 292.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge, authorized by Act of Congress approved August twenty-fifth, nineteen hundred and sixteen, to be built across the Connecticut River between the city of Springfield and the town of West Springfield, in Hampden County, Massachusetts, are hereby extended one and three years, respectively, from the date of approval hereof.

Connecticut River.
Time extended for bridging, at Springfield, Mass.
Vol. 39, p. 536, amended.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, February 27, 1919.

CHAP. 63.—An Act To revive and reenact the Act entitled "An Act to authorize the city of South Sioux City, in the State of Nebraska, to construct a bridge across the Missouri River between the States of Nebraska and Iowa," approved April twenty-second, nineteen hundred and twelve.

February 27, 1919.
[H. R. 13393.]
[Public, No. 293.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved April twenty-second, nineteen hundred and twelve, authorizing the city of South Sioux City, in the county of Dakota and State of Nebraska, to construct, maintain, and operate a bridge, and approaches thereto, across the Missouri River, at a point suitable to the interests of navigation, at or near South Sioux City, in the county of Dakota, in the State of Nebraska, be, and the same is hereby, revived and reenacted: *Provided,* That this Act shall be null and void unless the actual construction of the bridge herein authorized be commenced within one year and completed within three years from the date of approval hereof.

Missouri River.
South Sioux City, Nebr., may bridge.
Vol. 37, p. 89.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

proviso.
Time for construction.

Amendment.

Approved, February 27, 1919.

CHAP. 64.—An Act Granting the consent of Congress to the county of Allegheny, Pennsylvania, to construct, maintain, and operate a bridge across the Monongahela River, at or near the borough of Wilson, in the county of Allegheny, in the Commonwealth of Pennsylvania.

February 27, 1919.
[H. R. 13427.]
[Public, No. 294.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the county of Allegheny, in the Commonwealth of Pennsylvania, and its successors and assigns, to construct, maintain, and operate a bridge, with approaches thereto, across the Monongahela River, at a point suitable to the interests of navigation, at or near the borough of Wilson, in the county of Allegheny, in the Commonwealth of Pennsylvania, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Monongahela River.
Allegheny County may bridge, Wilson, Pa.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Construction.
Vol. 34, p. 84.

Amendment.

Approved, February 27, 1919.

February 27, 1919.
[H. R. 13647.]

[Public, No. 295.]

CHAP. 65.—An Act Granting the consent of Congress to the county of Allegheny, Pennsylvania, to construct, maintain, and operate a bridge across the Ohio River at or near McKees Rocks Borough, in the county of Allegheny, in the Commonwealth of Pennsylvania.

Ohio River.
Allegheny County
may bridge, McKees
Rocks, Pa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the county of Allegheny, in the Commonwealth of Pennsylvania, and its successors and assigns, to construct, maintain, and operate a bridge, with approaches thereto, across the Ohio River, at a point suitable to the interests of navigation, at or near McKees Rocks Borough, in the county of Allegheny, in the Commonwealth of Pennsylvania, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Construction.
Vol. 34, p. 84.

Amendment.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 27, 1919.

February 27, 1919.
[H. R. 13648.]

[Public, No. 296.]

CHAP. 66.—An Act Granting the consent of Congress to the county of Allegheny, Pennsylvania, to construct, maintain, and operate a bridge across the Allegheny River at or near Millvale Borough, in the county of Allegheny, in the Commonwealth of Pennsylvania.

Allegheny River.
Allegheny County
may bridge, Millvale,
Pa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the county of Allegheny, in the Commonwealth of Pennsylvania, and its successors and assigns, to construct, maintain, and operate a bridge, with approaches thereto, across the Allegheny River at a point suitable to the interests of navigation at or near the borough of Millvale, in the county of Allegheny, in the Commonwealth of Pennsylvania, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, one thousand nine hundred and six.

Construction.
Vol. 34, p. 84.

Amendment.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 27, 1919.

February 27, 1919.
[H. R. 13649.]

[Public, No. 297.]

CHAP. 67.—An Act Granting the consent of Congress to the county of Allegheny, Pennsylvania, to construct, maintain, and operate a bridge across the Allegheny River, at or near Sixteenth Street, in the city of Pittsburgh, county of Allegheny, in the Commonwealth of Pennsylvania.

Allegheny River.
Allegheny County
may bridge, Pitts-
burgh, Pa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the county of Allegheny, in the Commonwealth of Pennsylvania, and its successors and assigns, to construct, maintain, and operate a bridge, with approaches thereto, across the Allegheny River, at a point suitable to the interests of navigation, at or near Sixteenth Street, in the city of Pittsburgh, in the county of Allegheny, and Commonwealth of Pennsylvania, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Construction.
Vol. 34, p. 84.

Amendment.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 27, 1919.

CHAP. 68.—An Act Granting the consent of Congress to the board of supervisors of Itawamba County, Mississippi, to construct a bridge across the Tombigbee River at or near Barr's Ferry, in said county.

February 27, 1919.
[H. R. 14555.]
[Public, No. 298.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the board of supervisors of Itawamba County, Mississippi, and their successors in office, to construct, maintain, and operate a bridge and approaches thereto across the Tombigbee River, at a point suitable to the interests of navigation, at or near Barr's Ferry, in the county of Itawamba, in the State of Mississippi, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Tombigbee River.
Itawamba County
may bridge, Barr's
Ferry, Miss.

Construction.
Vol. 34, p. 84.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, February 27, 1919.

CHAP. 69.—An Act Making appropriations for the service of the Post Office Department for the fiscal year ending June 30, 1920, and for other purposes.

February 28, 1919.
[H. R. 13308.]

[Public, No. 299.]

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 they are hereby, appropriated for the service of the Post Office Department, in conformity with the Act of July 2, 1836, as follows:

Postal Service appro-
priations.

Vol. 5, p. 80.

OFFICE OF THE POSTMASTER GENERAL.

Postmaster General.

For gas, electric power and light, and the repair of machinery, United States Post Office Department equipment shops building, \$4,500.

Equipment shops
building.
Maintenance.

Post office inspectors.

FOR SALARIES OF POST-OFFICE INSPECTORS: For salaries of fifteen inspectors in charge of divisions, at \$3,000 each; thirty inspectors, at \$2,400 each; twenty inspectors, at \$2,250 each; thirty-two inspectors, at \$2,100 each; twenty inspectors, at \$2,000 each; thirty inspectors, at \$1,900 each; ninety inspectors, at \$1,800 each; sixty inspectors, at \$1,700 each; sixty inspectors, at \$1,600 each; and sixty-five inspectors, at \$1,500 each; in all, including increases hereinafter provided, \$878,000.

Per diem.

For per diem allowance of inspectors in the field while actually traveling on official business away from their homes, their official domiciles, and their headquarters, at a rate to be fixed by the Postmaster General, not to exceed \$4 per day: *Provided*, That the Postmaster General may, in his discretion, allow inspectors per diem while temporarily located at any place on business away from their homes or their designated domiciles for a period not exceeding twenty consecutive days at any one place, and make rules and regulations governing the foregoing provisions relating to per diem: *And provided further*, That no per diem shall be paid to inspectors receiving annual salaries of \$2,000 or more, except the thirty-two inspectors receiving \$2,100 each, \$350,000.

Provisos.
Temporary allow-
ances.

Limit.

For compensation to clerks at division headquarters, fifteen, at \$1,800 each; fifteen, at \$1,600 each; twenty, at \$1,400 each; thirty, at \$1,200 each; ten, at \$1,000 each; and ten, at \$900 each; in all, including increases hereinafter provided, \$151,500.

Clerks at division
headquarters.

For traveling expenses of inspectors without per diem allowance, inspectors in charge, and the chief post-office inspector, and expenses incurred by inspectors not covered by per diem allowance, unusual and extraordinary expenses necessarily incurred for maintenance by inspectors over and above per diem allowance while traveling on

Traveling, etc., ex-
penses.

official business in connection with the postal service of Alaska, and for the traveling expenses of four clerks performing stenographic and clerical assistance to post-office inspectors in the investigation of important fraud cases, \$43,850.

- Livery hire. For livery hire incurred by inspectors not covered by their per diem allowance, including livery hire in connection with the installation and inspection of rural routes, \$45,000.
- Miscellaneous expenses. For necessary miscellaneous expenses at division headquarters, \$7,500.
- Rewards, etc. *Providos.*
Death of offender. For payment of rewards for the detection, arrest, and conviction of post-office burglars, robbers, and highway mail robbers: *Provided*, That rewards may be paid, in the discretion of the Postmaster General, when an offender of the class mentioned was killed in the act of committing the crime or in resisting lawful arrest: *And provided further*, That of the amount herein appropriated not to exceed \$5,000 may be expended, in the discretion of the Postmaster General, for the purpose of securing information concerning violations of the postal laws and for services and information looking toward the apprehension of criminals, \$25,000.
- Securing information. For compensation of a special assistant to the Attorney General to assist in the defense of cases against the United States arising out of the transportation of the mails, and in other cases and matters affecting the postal revenues, \$6,000.
- Special assistant to Attorney General in postal cases.
- Travel, etc. For travel and miscellaneous expenses in the Postal Service, office of the Postmaster General, \$1,000.

First Assistant Postmaster General.

OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL.

Postmasters. *Providos.*
Readjustment of salaries.

Ante, p. 328.

No allowance for increased first class mail rates.

Assistant postmasters, first and second class offices.

For compensation to postmasters, \$36,500,000: *Provided*, That the Postmaster General is hereby authorized to readjust the salaries of postmasters at offices of the first, second, and third class, effective July 1, 1919, in accordance with the law in effect prior to the war: *And provided further*, That in making such adjustment no allowance shall be made for the revenue derived from increased rates on first-class mail.

For compensation to assistant postmasters at first and second class offices, five, at not exceeding \$4,000 each; sixty, at not exceeding \$3,000 each; ten, at not exceeding \$2,500 each; ten, at not exceeding \$2,000 each; fifteen, at not exceeding \$1,900 each; fifty, at not exceeding \$1,800 each; one hundred, at not exceeding \$1,700 each; two hundred, at not exceeding \$1,600 each; two hundred and fifteen, at not exceeding \$1,500 each; one hundred and seventy-five, at not exceeding \$1,400 each; three hundred and sixty, at not exceeding \$1,300 each; six hundred, at not exceeding \$1,200 each; five hundred and fifty, at not exceeding \$1,100 each; three hundred and fifty, at not exceeding \$1,000 each; one hundred, at not exceeding \$900 each; seventy, at not exceeding \$800 each; in all, including increases hereinafter provided, \$4,281,500.

Appointments restricted.

And the appointment and assignment of assistant postmasters hereunder shall be so made during the fiscal year as not to involve a greater aggregate expenditure than this sum.

Employees, first and second class offices.

For compensation to clerks and employees at first and second class post offices:

At \$3,200.

Superintendents of delivery, superintendents of mails, superintendents of money order, and superintendents of registry, ten, at not exceeding \$3,200 each;

At \$3,000.

Auditors and superintendents of mails, fifteen, at not exceeding \$3,000 each;

At \$2,700.

Assistant superintendents of mails, superintendents of delivery, and superintendents of mails, twenty-five, at not exceeding \$2,700 each;

Assistant superintendents of mails, cashiers, superintendents of delivery, and superintendents of mails, thirty-five, at not exceeding \$2,600 each; At \$2,600.

Assistant superintendents of mails, cashiers, superintendents of delivery, superintendents of mails, and superintendents of stations, forty, at not exceeding \$2,500 each; At \$2,500.

Assistant superintendents of delivery, assistant superintendents of mails, assistant superintendents of money order, assistant superintendents of registry, bookkeepers, cashiers, finance clerks, stenographers, superintendents of delivery, superintendents of mails, superintendents of money order, and superintendents of registry, sixty-five, at not exceeding \$2,400 each; At \$2,400.

Assistant superintendents of mails, bookkeepers, cashiers, chief mailing clerks, chief stamp clerks, finance clerks, superintendents of delivery, superintendents of mails, superintendents of money order, superintendents of registry, and superintendents of stations, seventy-five, at not exceeding \$2,200 each; At \$2,200.

Assistant cashiers, assistant superintendents of delivery, assistant superintendents of mails, assistant superintendents of money order, assistant superintendents of registry, bookkeepers, cashiers, examiners of stations, finance clerks, superintendents of carriers, superintendents of delivery, superintendents of mails, superintendents of money order, superintendents of registry, superintendents of second-class matter, superintendents of inquiry, and superintendents of stations, one hundred and ninety-five, at not exceeding \$2,000 each; At \$2,000.

Assistant cashiers, assistant superintendents of delivery, assistant superintendents of mails, assistant superintendents of money order, assistant superintendent of registry, assistant superintendents of stations, bookkeepers, cashiers, chief mailing clerks, chief stamp clerks, examiners of stations, finance clerks, stenographers, superintendents of carriers, superintendents of delivery, superintendents of mails, superintendents of money order, superintendents of registry, superintendents of second-class matter and superintendents of stations, two hundred, at not exceeding \$1,800 each; At \$1,800.

Assistant cashiers, assistant superintendents of delivery, assistant superintendents of mails, assistant superintendents of money order, assistant superintendents of registry, assistant superintendents of stations, bookkeepers, cashiers, chief mailing clerks, chief stamp clerks, examiners of stations, finance clerks, stenographers, superintendents of carriers, superintendents of delivery, superintendents of mails, superintendents of money order, superintendents of registry, superintendents of second-class matter, and superintendents of stations, two hundred, at not exceeding \$1,700 each; At \$1,700.

Assistant cashiers, assistant superintendents of delivery, assistant superintendents of mails, assistant superintendents of money order, assistant superintendents of registry, assistant superintendents of stations, bookkeepers, cashiers, chief mailing clerks, chief stamp clerks, examiners of stations, finance clerks, foremen of crews, stenographers, superintendents of carriers, superintendents of delivery, superintendents of mails, superintendents of money order, superintendents of registry, superintendents of second-class matter, and superintendents of stations, five hundred and twenty-five, at not exceeding \$1,600 each; At \$1,600.

Assistant cashiers, assistant superintendents of delivery, assistant superintendents of mails, assistant superintendents of money order, assistant superintendents of registry, assistant superintendents of stations, bookkeepers, cashiers, chief mailing clerks, chief stamp clerks, examiners of stations, finance clerks, foremen of crews, stenographers, superintendents of carriers, superintendents of delivery, superintendents of mails, superintendents of money order, superintendents of registry, superintendents of second-class matter, and super-

intendents of stations, one thousand one hundred and forty, at not exceeding \$1,500 each;

At \$1,400.

Assistant cashiers, assistant superintendents of delivery, assistant superintendents of mails, assistant superintendents of money order, assistant superintendents of registry, assistant superintendents of stations, bookkeepers, cashiers, chief mailing clerks, chief stamp clerks, special clerks, examiners of stations, finance clerks, foremen of crews, stenographers, superintendents of carriers, superintendents of delivery, superintendents of mails, superintendents of money order, superintendents of registry, superintendents of second-class matter, and superintendents of stations, three thousand, at not exceeding \$1,400 each;

At \$1,300.

Assistant cashiers, assistant superintendents of delivery, assistant superintendents of money order, assistant superintendents of mails, assistant superintendents of registry, assistant superintendents of stations, bookkeepers, cashiers, chief mailing clerks, chief stamp clerks, examiners of stations, finance clerks, foremen of crews, special clerks, stenographers, superintendents of carriers, superintendents of delivery, superintendents of mails, superintendents of money order, superintendents of registry, superintendents of second-class matter, and superintendents of stations, eight thousand, at not exceeding \$1,300 each;

At \$1,200.

Assistant cashiers, assistant superintendents of delivery, assistant superintendents of mails, assistant superintendents of money order, assistant superintendents of registry, assistant superintendents of stations, bookkeepers, chief stamp clerks, clerks, finance clerks, foremen of crews, stenographers, superintendents of carriers, superintendents of second-class matter, and superintendents of stations, eighteen thousand, at not exceeding \$1,200 each;

At \$1,100.

Assistant superintendents of stations, clerks, stenographers, superintendents of carriers, superintendents of second-class matter, and superintendents of stations, five thousand two hundred, at not exceeding \$1,100 each;

At \$1,000.

Assistant superintendents of stations, clerks, clerks in charge of stations, stenographers, superintendents of carriers, and superintendents of second-class matter, three thousand one hundred, at not exceeding \$1,000 each;

At \$900.

Clerks, clerks in charge of stations, and stenographers, three thousand four hundred, at not exceeding \$900 each;

At \$800.

Clerks and clerks in charge of stations, three thousand four hundred and eighty-two, at not exceeding \$800 each;

Substitutes.
Provisos.
Foremen and stenographers.

Substitutes for clerks and employees absent without pay: *Provided*, That there may also be employed at first-class post offices foremen and stenographers at a salary of \$1,300 or more per annum; in all, including increases hereinafter provided, \$67,200,000.

Appointments restricted.

Provided, That hereafter the appointment and assignment of clerks hereunder shall be so made during each fiscal year as not to involve a greater aggregate expenditure than the sum appropriated; and to enable the Postmaster General to carry out the provisions of this Act he may hereafter exceed the number of clerks appropriated for for particular grades: *Provided further*, That hereafter the fifteen days' annual vacation allowed by law to clerks and other employees in first and second class offices shall be credited at the rate of one and one-quarter days for each month of actual service: *Provided further*, That hereafter whenever practicable in case of emergency or otherwise a substitute is available the postmaster is prohibited from employing a regular clerk over time: *Provided*, That the number of clerks in the aggregate as herein authorized be not exceeded.

Clerical increase.

Annual leave computed.

Overtime work restricted.

Aggregate limited.

Printers, mechanics, etc.

For compensation to printers, mechanics, and skilled laborers, twenty-two, at \$1,200 each; four at \$1,100 each; and thirty-one at \$1,000 each; in all, including increases hereinafter provided, \$71,100.

For compensation to watchmen, messengers, and laborers, two thousand one hundred and twenty-five, at \$900 each; in all, including increases hereinafter provided, \$2,200,000.

Watchmen, messengers, etc.

For compensation to clerks in charge of contract stations, \$1,200,000.

Contract station clerks.

For temporary and auxiliary clerk hire and for substitute clerk hire for clerks and employees absent with pay at first and second class post offices and temporary and auxiliary clerk hire at summer and winter resort post offices, \$6,000,000.

Temporary, auxiliary, and substitute clerks.

For separating mails at third and fourth class post offices, \$750,000.

Separating mails.

For unusual conditions at post offices, \$200,000.

Unusual conditions.

For allowances to third-class post offices to cover the cost of clerical services, \$3,300,000: *Provided*, That hereafter no allowance in excess of \$450 shall be made where the salary of the postmaster is \$1,000, \$1,100, or \$1,200; nor in excess of \$600 where the salary of the postmaster is \$1,300, \$1,400, or \$1,500; and that no allowance in excess of \$750 shall be made where the salary of the postmaster is \$1,600 or \$1,700; nor in excess of \$1,200 where the salary of the postmaster is \$1,800 or \$1,900: *Provided further*, That the Postmaster General may, in the disbursement of this appropriation, expend not exceeding \$600,000 for the employment, at a maximum salary of \$900 per annum, of assistant postmasters at post offices of the third class where the salary of the postmaster is \$1,800 or \$1,900 per annum.

Third-class offices. *Provisos*. Allowance for clerks.

Assistant postmasters.

For rent, light, and fuel for first, second, and third class post offices, \$7,300,000.

Rent, light, and fuel.

For miscellaneous items necessary and incidental to post offices of the first and second classes, \$700,000.

Miscellaneous items.

For pay of letter carriers at offices already established, including substitutes for letter carriers absent without pay, City Delivery Service, including increases hereinafter provided, \$50,500,000: *Provided*, That hereafter all days, other than the holidays enumerated in the act of July 28, 1916, making appropriations for the Postal Service for the fiscal year ending June 30, 1917, set aside by the President of the United States as holidays to be observed by the other departments of the Government throughout the United States shall be construed as applicable to the Postal Service in the same manner and to the same extent as the executive departments.

City delivery. Carriers.

Proviso. Holiday observance. Vol. 39, p. 416.

For pay of substitutes for letter carriers absent with pay, and of auxiliary and temporary letter carriers at offices where city delivery is already established, \$4,685,715.

Substitute carriers.

For pay of letter carriers, substitute and auxiliary letter carriers at offices where City Delivery Service is established during the year, including increases hereinafter provided, \$94,000.

Carriers at new offices.

For vehicle allowance, the hiring of drivers, the rental of vehicles, and the purchase and exchange and maintenance, including stable and garage facilities, of wagons or automobiles for and the operation of screen-wagon and city delivery and collection services, \$9,750,000: *Provided*, That the Postmaster General may, in his disbursement of this appropriation, apply a part thereof to the leasing of quarters for the housing of Government-owned automobiles at a reasonable annual rental for a term not exceeding ten years: *Provided further*, That not to exceed \$60,000 of the amount herein appropriated shall be immediately available for the erection and equipment of a garage on the site owned by the Government in the rear of the main post office building in the District of Columbia.

Vehicle allowance.

Provisos. Garage leases.

Garage in District of Columbia.

For mail-messenger service, \$3,500,000.

Messenger service.

For car fare and bicycle allowance, \$700,000.

Car fare, etc.

For street car collection service, \$9,000.

Street car collection.

For Detroit River postal service, \$7,250.

Detroit River.

For car fare for special-delivery messengers in emergency cases, \$14,000.

Special delivery. Car fare.

Fees.

For fees to special-delivery messengers, \$4,200,000.

Travel, etc.

For travel and miscellaneous expenses in the Postal Service, office of the First Assistant Postmaster General, \$1,000.

Second Assistant
Postmaster General.

OFFICE OF THE SECOND ASSISTANT POSTMASTER GENERAL.

Star routes, Alaska.
Emergency service.

For inland transportation by star routes in Alaska, \$255,000: *Provided*, That out of this appropriation the Postmaster General is authorized to provide difficult or emergency mail service in Alaska, including the establishment and equipment of relay stations, in such manner as he may think advisable, without advertising therefor.

Steamboats, etc.

Proviso.
Lake Winnepesaukee, N. H.

For inland transportation by steamboat or other power-boat routes, \$1,185,000: *Provided*, That hereafter the compensation for the carrier of mail on Lake Winnepesaukee from the post office at Laconia, New Hampshire, who furnishes his own equipment, shall be \$1,800 per annum.

Railroad routes and
aeroplanes.
Provisos.
Freight train conveyance.

For inland transportation by railroad routes and aeroplanes, \$59,625,000: *Provided*, That not to exceed \$1,000,000 may be expended for payment of freight and incidental charges for the transportation of mails conveyed under special arrangement in freight trains or otherwise: *Provided further*, That out of this appropriation the Postmaster General is authorized to expend not exceeding \$850,500 for the purchase of aeroplanes and the operation and maintenance of aeroplane mail service between such points, including service to and between points in Alaska, as he may determine.

Amount for aeroplanes and operating service.

The Postmaster General in expending this appropriation shall purchase, as far as practicable, such available and suitable equipment and supplies for the aeroplane mail service as may be owned by or under construction for the War Department or the Navy Department when no longer required because of the cessation of war activities, and it shall be his duty to first ascertain if such articles of the character described may be secured from the War Department or the Navy Department before purchasing such equipment or supplies elsewhere. If such equipment or supplies, other than emergency supplies, are purchased elsewhere than from the War Department or the Navy Department, the Postmaster General shall report such action to Congress, together with the reasons for such purchases. All articles purchased from either of said departments shall be paid for at a reasonable price considering wear and tear and general condition. Said departments are authorized to sell such equipment and supplies to the Post Office Department under the conditions specified, and the proceeds of such sales shall be covered into the Treasury as miscellaneous receipts: *Provided further*, That the Secretary of War and the Secretary of the Navy are hereby authorized and directed to deliver immediately to the Postmaster General, as he may request, and as hereinbefore provided, such aeroplane machines, supplies, equipment, and parts as may be serviceable and available for the aeroplane mail service, the same to be out of any equipment that the War Department or the Navy Department has on hand or under construction, the War Department and the Navy Department appropriations to be credited with the equipment turned over to the Post Office Department: *And provided further*, That separate accounts be kept of the amount expended for aeroplane mail service.

Purchases from Army and Navy of equipment no longer required for war service.

Preference.

Report on purchases elsewhere.

Determination of price, etc.

Immediate delivery directed from stock on hand or being built.

Credit to respective appropriations.

Accounting.

Freight on postal cards, etc.

Railway Mail Service.

Division superintendents, clerks, etc.

For pay of freight or expressage on postal cards, stamped envelopes, newspaper wrappers, and empty mail bags, \$120,000.

Railway Mail Service: For fifteen division superintendents, at \$3,250 each; two assistant superintendents, at \$2,350 each; fifteen assistant division superintendents, at \$2,250 each; one hundred and fifteen chief clerks, at not exceeding \$2,100 each; four hundred and thirty-two clerks, grade ten, at not exceeding \$1,800 each; one thousand nine hundred and twenty-two clerks, grade nine, at not

exceeding \$1,700 each; three hundred and seventy-five clerks, grade eight, at not exceeding \$1,600 each; seven thousand seven hundred and three clerks, grade seven, at not exceeding \$1,500 each; nine hundred and fifty-two clerks, grade six, at not exceeding \$1,400 each; one thousand seven hundred and thirty-seven clerks, grade five, at not exceeding \$1,300 each; two thousand seven hundred and twenty-one clerks, grade four, at not exceeding \$1,200 each; sixty clerks, grade three, at not exceeding \$1,100 each; four thousand six hundred and sixty-six clerks, grade two, at not exceeding \$1,000 each; one thousand one hundred and sixty-four clerks, grade one, at not exceeding \$900 each; in all, including increases hereinafter provided, \$33,904,000: *Provided*, That railway and substitute railway postal clerks shall be credited with full time when deadheading under orders of the department, and the appointment and assignment of clerks hereunder shall be so made during the fiscal year as not to involve a greater aggregate expenditure than this sum; and, to enable the Postmaster General to reclassify the salaries of railway postal clerks and make necessary appointments and promotions, he may exceed the number of clerks in such of the grades as may be necessary: *Provided*, That the number of regular clerks in the aggregate as herein authorized be not exceeded.

For travel allowances to railway postal clerks and substitute railway postal clerks, \$2,689,931: *Provided*, That the Act of August 24, 1912 (Thirty-seventh Statutes, page 548), amended by the Act approved March 3, 1917, be further amended to read as follows:

"That hereafter, in addition to the salaries provided by law, the Postmaster General is hereby authorized to make travel allowances in lieu of actual expenses, at fixed rates per annum, not exceeding in the aggregate the sum annually appropriated, to railway postal clerks, acting railway postal clerks, and substitute railway postal clerks, including substitute railway postal clerks for railway postal clerks granted leave with pay on account of sickness, assigned to duty in railway post office cars, while on duty, after ten hours from the time of beginning their initial run, under such regulations as he may prescribe, and in no case shall such an allowance exceed \$2 per day."

For actual and necessary expenses, general superintendent and assistant general superintendent, division superintendents, assistant division superintendents, and chief clerks, Railway Mail Service, and railway postal clerks, while actually traveling on business of the Post Office Department and away from their several designated headquarters \$55,297.

For rent, light, heat, fuel, telegraph, miscellaneous and office expenses, schedules of mail trains, telephone service, and badges for railway postal clerks, including rental of offices for division headquarters, and chief clerk, Railway Mail Service, in Washington, District of Columbia, and rental of space for terminal railway post offices for the distribution of mails when the furnishing of space for such distribution can not under the Postal Laws and Regulations properly be required of railroad companies without additional compensation, and for equipment and miscellaneous items necessary and incidental to terminal railway post offices, \$832,156.

For per diem allowance of two assistant superintendents while actually traveling on official business away from their home, their official domicile, and their headquarters, at a rate to be fixed by the Postmaster General, not to exceed \$4 per day, and for their necessary official expenses not covered by their per diem allowance not exceeding \$700, in all, \$3,100.

For inland transportation of mail by electric and cable cars, \$545,000: *Provided*, That the rate of compensation to be paid per mile shall not exceed the rate now paid to companies performing

Provisos.
Full time credited for deadheading.
Appointments, etc., restricted.

Aggregate limited.

Travel allowances.

Proviso.
Working time.

Allowances for duty over ten hours, increased.
Vol. 37, p. 548.
Vol. 39, p. 1065, amended.

Traveling expenses.

Miscellaneous.

Rent of terminal offices.

Per diem assistant superintendents.

Electric and cable cars.
Provisos.
Rates of pay.

Outside of cities.	such service, except that the Postmaster General, in cases where the quantity of mail is large and the number of exchange points numerous, may, in his discretion, authorize payment for closed-pouch service at a rate per mile not to exceed one-third above the rate per mile now paid for closed-pouch service; and for mail cars and apartments carrying the mails, not to exceed the rate of 1 cent per linear foot per car-mile of travel: <i>Provided further</i> , That the rates for electric car service on routes over twenty miles in length outside of cities shall not exceed the rates paid for service on steam railroads: <i>Provided, however</i> , That not to exceed \$25,000 of the sum hereby appropriated may be expended, in the discretion of the Postmaster General, where unusual conditions exist or where such service will be more expeditious and efficient and at no greater cost than otherwise.
Unusual conditions.	
Foreign mails.	For transportation of foreign mails, \$4,700,000.
Balances to foreign countries.	For balances due foreign countries, \$681,700.
Travel, etc.	For travel and miscellaneous expenses in the Postal Service, office of the Second Assistant Postmaster General, \$1,000.

Third Assistant Postmaster General.

OFFICE OF THE THIRD ASSISTANT POSTMASTER GENERAL.

Stamps.	For manufacture of adhesive postage stamps, special-delivery stamps, books of stamps, and for coiling of stamps, \$1,380,000.
Stamped envelopes and wrappers.	For manufacture of stamped envelopes and newspaper wrappers, \$3,000,000.
Distribution.	For pay of agent and assistants to examine and distribute stamped envelopes and newspaper wrappers, and expenses of agency, \$18,400.
Postal cards.	For manufacture of postal cards, \$500,000.
Ship, etc., letters.	For ship, steamboat, and way letters, \$150.
Indemnity for lost registered, etc., mail.	For payment of limited indemnity for the injury or loss of pieces of domestic registered matter, insured, and collect-on-delivery mail, \$1,600,000.
Travel, etc.	For payment of limited indemnity for the loss of registered articles in the international mails, in accordance with convention stipulations, \$10,000.
Travel, etc., Postal Savings System.	For travel and miscellaneous expenses in the Postal Service, office of the Third Assistant Postmaster General, \$1,000. For travel and miscellaneous expenses in the service of the Postal Savings System, office of the director, \$500.

Fourth Assistant Postmaster General.

OFFICE OF THE FOURTH ASSISTANT POSTMASTER GENERAL.

Stationery, etc.	For stationery for the Postal Service, including blanks, books, printed and engraved matter, binding and carbon paper, and other miscellaneous items for the money-order and registry systems; the preparation, publication, and free distribution by postmasters to the public of pamphlets containing general postal information; the pay of one assistant envelope inspector at \$900 per annum; and also for the purchase of supplies for the Postal Savings System, including blank books, forms, pamphlets, rubber stamps, canceling devices, certificates, and cards and stamps for use in evidencing deposits, and free penalty envelopes; and for the reimbursement of the Secretary of the Treasury for expenses incident to the preparation, issue, and registration of the bonds authorized by the act of June 25, 1910, \$886,000.
Postal Savings System supplies.	
Bond expenses. Vol. 38, p. 817.	
Postmarking, etc., stamps.	For postmarking, rating, money-order stamps, and electrotype plates, and repairs to same, metal, rubber, and combination type, dates and figures, type holders, ink and pads for canceling and stamping purposes; and for the purchase, exchange, and repair of typewriting machines, envelope-opening machines, and computing machines, copying presses, numbering machines, time recorders, letter balances, scales, test weights, and miscellaneous articles purchased and furnished directly to the Postal Service, \$375,000.
Miscellaneous articles, letter scales, etc.	

For wrapping twine and tying devices, \$560,000.

For miscellaneous equipment and supplies, including the purchase and repair of furniture, letter boxes, package boxes, posts, trucks, baskets, satchels, straps, letter-box paint, baling machines, perforating machines, duplicating machines, printing presses, directories, cleaning supplies, and the manufacture, repair, and exchange of equipment, the erection, manufacture, repair, and painting of letter-box equipment, and for the purchase and repair of presses and dies for use in the manufacture of letter boxes; for miscellaneous expenses in the preparation and publication of post-route maps and rural-delivery maps or blue prints, including tracing for photolithographic reproduction, and the Postmaster General may authorize the sale to the public of post-route maps and rural-delivery maps or blue prints at the cost of printing and 10 per cent thereof added, the proceeds of such sale to be used as a further appropriation for the preparation and publication of post-route maps and rural-delivery maps or blue prints; of this amount \$1,500 may be expended in the purchase of atlases and geographical and technical works, and for other expenditures necessary and incidental to post offices of the first, second, and third classes, including offices of the fourth class having or to have rural-delivery service, \$480,000.

For defraying expenses incident to the shipment of supplies, including hardware, boxing, packing, cartage, freight, and the pay of one foreman, at \$1,400 per annum, nine requisition fillers, at \$1,000 each per annum, and seven packers, at \$1,000 each per annum, for assignment in connection therewith, \$194,000.

For rental, purchase, exchange, and repair of canceling machines and motors, mechanical, mail-handling apparatus, and other labor-saving devices, including cost of power in rented buildings, and miscellaneous expenses of installation and operation of same, including salaries of five traveling mechanics and for per diem allowance of traveling mechanics while actually traveling on official business away from their homes and their official domiciles at a rate to be fixed by the Postmaster General, not to exceed \$4 per day, \$337,000.

For the purchase, manufacture, and repair of mail bags and other mail containers and attachments, mail locks, keys, chains, tools, machinery, and material necessary for same, and for incidental expenses pertaining thereto; also material, machinery, and tools necessary for the manufacture and repair in the equipment shops at Washington, District of Columbia, of such other equipment for the Postal Service as may be deemed expedient; for compensation to labor employed in the equipment shops at Washington, District of Columbia, \$2,000,000: *Provided*, That out of this appropriation the Postmaster General is authorized to use as much of the sum, not exceeding \$5,000, as may be deemed necessary for the purchase of material and the manufacture in the equipment shops of such small quantities of distinctive equipments as may be required by other executive departments; and for service in Alaska, Porto Rico, Philippine Islands, Hawaii, or other island possessions.

For inland transportation by star routes (excepting service in Alaska), including temporary service to newly established offices, \$9,500,000.

For pay of rural carriers, substitutes for rural carriers on annual leave, clerks in charge of rural stations, and tolls and ferriage, Rural Delivery Service, and for the incidental expenses thereof, \$68,800,000: *Provided*, That hereafter rural carriers assigned to horse-drawn vehicle routes on which daily service is performed shall receive \$24 per mile per annum for each mile said routes are in excess of twenty-four miles or major fraction thereof, based on actual mileage, and rural carriers assigned to horse-drawn vehicle routes on which triweekly service is performed shall receive \$12 per mile per annum for each

Twine, etc.

Miscellaneous equipment and supplies.
Carrier service.

Post route, etc., maps.
Sales, etc.

Shipping supplies.

Canceling machines, labor saving devices, etc.

Traveling mechanics.

Mail bags, locks, etc.

Labor.

Proviso.
Distinctive equipment for departments, Alaska, and insular possessions.

Star-route transportation.

Rural delivery.
Carriers.
Post, p. 1199.
Provisos.
Horse drawn routes.
Pay for increased length.
Vol. 39, p. 423, amended.

Motor vehicle carriers for 1920.	mile said routes are in excess of twenty-four miles or major fraction thereof, based on actual mileage: <i>Provided further</i> , That during the fiscal year nineteen hundred and twenty the pay of carriers who furnish and maintain their own motor vehicles and who serve routes not less than fifty miles in length may be fixed at not exceeding \$2,250 per annum.
Village delivery.	For village delivery service in towns and villages having post offices of the second or third class, and in communities adjacent to cities having city delivery, \$1,250,000.
Motor vehicle truck routes. Experiments in collection and delivery of food products, etc., by.	That to promote the conservation of food products and to facilitate the collection and delivery thereof from producer to consumer and the delivery to producers of articles necessary in the production of such food products, the Postmaster General is hereby authorized to conduct experiments in the operation of motor vehicle truck routes, to be selected by him. The Postmaster General is further authorized to conduct experiments in the operation of country motor express routes, which shall be primarily operated as a means of expediting the transportation of fourth-class mail between producing and consuming localities and shall not displace or supplant any existing methods of mail transportation or delivery. These two classes of experiments shall be conducted under such rules and regulations, including modifications in rates of postage and in packing and wrapping requirements, as the Postmaster General may prescribe, and to defray the cost thereof the sum of \$300,000 is hereby appropriated:
Country motor express routes. Experiments in expediting parcel post matter by.	<i>Provided</i> , That mail other than that of the fourth class shall not be dispatched on experimental motor vehicle truck routes or on experimental country motor express routes unless the same can be expedited thereby in delivery at destination:
Regulations as to rates, packing, etc., to be made.	<i>Provided further</i> , That separate accounts shall be kept of the amount of all the mail of all classes carried on such routes. The Postmaster General shall report to Congress the result of such experiments at the beginning of the next regular session.
Appropriation.	For travel and miscellaneous expenses in the Postal Service, office of the Fourth Assistant Postmaster General, \$1,000.
Provisos. Restriction as to other than fourth-class mail	SEC. 2. That during the fiscal year ending June thirty, nineteen hundred and twenty, clerks in first and second class post offices and letter carriers in the City Delivery Service shall be divided into six grades as follows: First grade, salary \$1,000; second grade, salary \$1,100; third grade, salary \$1,200; fourth grade, salary \$1,300; fifth grade, salary \$1,400; sixth grade, salary \$1,500: <i>Provided</i> , That clerks in first and second class post offices and letter carriers in the City Delivery Service shall be promoted successively after one year's satisfactory service in each grade to the next higher grade until they reach the sixth grade. All promotions shall be made at the beginning of the quarter following one year's satisfactory service in the grade: <i>Provided further</i> , That clerks in first and second class post offices and letter carriers in the City Delivery Service who have served satisfactorily for one year in grades one, two, three, four, and five, respectively, under the Act approved July two, nineteen hundred and eighteen, shall be promoted to the next higher grade: <i>Provided further</i> , That the salaries of railway postal clerks shall be graded as follows: Grade one, at \$1,100; grade two, at \$1,200; grade three, at \$1,300; grade four, at \$1,400; grade five, at \$1,500; grade six, at \$1,600; grade seven, at \$1,700; grade eight, at \$1,800; grade nine, at \$1,900; grade ten, at \$2,000.
Separate accounting, etc.	The Postmaster General shall classify and fix the salaries of railway postal clerks, under such regulations as he may prescribe, in the grades provided by law; and for the purpose of organization and establishing maximum grades to which promotions may be made successively, as hereinafter provided, he shall classify railway post
Travel, etc.	
Pay, fiscal year 1920. Clerks and carriers first and second class offices. Grades and salaries.	
Provisos. Yearly promotions.	
Promotions for post satisfactory service. <i>Ante</i> , p. 751.	
Railway postal clerks. Grades and salaries.	
Classification of salaries and railway post offices.	

offices, terminal railway post offices, and transfer offices with reference to their character and importance in three classes, with salary grades as follows: Class A, \$1,100, to \$1,500; class B, \$1,100, to \$1,600; class C, \$1,100 to \$1,800. He may assign to the offices of division superintendents and chief clerks such railway postal clerks as may be necessary and fix their salaries within the grades provided by law without regard to the classification of railway post offices.

Assignment of clerks and salaries.

Clerks in class A shall be promoted successively to grade three, clerks in class B shall be promoted successively to grade four, and clerks in class C shall be promoted successively to grade five, at the beginning of the quarter following the expiration of a year's satisfactory service in the next lower grade. Promotions above these grades within the maximum grades of the classification may be made in the discretion of the Postmaster General for meritorious service. No promotion shall be made except upon evidence satisfactory to the Post Office Department of the efficiency and faithfulness of the employee during the preceding year: *Provided further*, That clerks assigned as clerks in charge of crews consisting of more than one clerk shall be clerks of grades six to ten, inclusive, and may be promoted one grade only after three years' satisfactory and faithful service in such capacity: *Provided further*, That during the fiscal year ending June 30, 1920, the compensation of each rural letter carrier for serving a rural route of twenty-four miles, six days in the week, shall be \$1,500; on routes twenty-two miles and less than twenty-four miles, \$1,440; on routes twenty miles and less than twenty-two miles, \$1,350; on routes eighteen miles and less than twenty miles, \$1,200; on routes sixteen miles and less than eighteen miles, \$1,050; on routes fourteen miles and less than sixteen miles, \$900; on routes twelve miles and less than fourteen miles, \$840; on routes ten miles and less than twelve miles, \$780; on routes eight miles and less than ten miles, \$720; on routes six miles and less than eight miles, \$660; on routes four miles and less than six miles, \$600. A rural letter carrier serving one triweekly route shall be paid on the basis for a route one-half the length of the route served by him, and a carrier serving two triweekly routes shall be paid on the basis for a route one-half of the combined length of the two routes: *Provided further*, That during the fiscal year ending June 30, 1920, postmasters of the fourth class shall receive the same compensation as now provided by law, except that they shall receive 100 per centum of the cancellations of the first \$100 or less per quarter: *Provided further*, That if the compensation does not exceed \$75 for any one quarter, fourth-class postmasters shall be allowed an increase of 20 per centum of the compensation allowed under existing law: *Provided further*, That no office shall be advanced to third class by reason of the temporary increases herein provided: *Provided further*, That during the fiscal year ending June 30, 1920, the increased compensation provided in section 2 of the Act approved July 2, 1918, making appropriations for the service of the Post Office Department for the fiscal year ending June 30, 1919, and for other purposes, shall remain the same for employees other than those mentioned herein: *Provided further*, That no assistant postmaster or supervisory official at offices of the first class shall receive a less salary than \$100 per annum in excess of the sixth-grade salary provided for clerks and carriers in the City Delivery Service, nor shall an assistant postmaster at any office of the second class be paid a less salary than that paid the highest-salaried clerk or letter carrier employed in such office: *Provided further*, That the provisions of this section shall not apply to employees who receive a part of their pay from any outside sources under cooperative arrangement with the Post Office Department, or to employees who serve voluntarily or receive only a nominal compensation: *And provided further*, That the increased compensation at the rate of 10

Yearly grade promotions.

Efficiency requirements.

Proviso. Clerks in charge of crews.

Rural carriers. Rates for week days' service.

Triweekly, etc., service.

Fourth-class postmasters. Cancellations allowed.

Increases allowed.

No office advanced.

Increases under former Act continued. *Ante*, p. 752.

Assistant postmasters, etc., at first and second class offices.

Employees excluded from increase.

Additional pay, 1918, 1919, not computed as salary.

per centum, and 15 per centum for the fiscal year ending June 30, 1918, and the increased compensation for the fiscal year ending June 30, 1919, shall not be computed as salary in construing this section. So much as may be necessary for the increases provided for in this act is hereby appropriated.

Appropriation for increases.

Reclassification of salaries, etc.
Congressional Commission created to investigate, etc., for Composition.

SEC. 3. That a commission consisting of five members of the Committee on Post Offices and Post Roads of the United States Senate, to be appointed by the President of the Senate, and five members of the Committee on Post Offices and Post Roads of the House of Representatives, to be appointed by the Speaker of the House, is hereby authorized to investigate the salaries of postmasters and employees of the postal service with a view to the reclassification and readjustment of such salaries on an equitable basis. Vacancies occurring in the membership of the commission shall be filled in the same manner as the original appointments.

Authority conferred.

The commission is authorized to sit during the sessions or recess of Congress, to send for persons and papers, to administer oaths, to summon and compel the attendance of witnesses, and to employ such clerical and expert services and incur such expenses as may be necessary to carry out the purpose of this investigation.

Assistance of postal officials.

The heads of the Post Office Department, postmasters, supervisory officials, and employees of the Postal Service shall furnish data and information, and make investigations upon request of the commission.

Report of results.

It shall be the duty of the commission to report by bill or otherwise, as soon as practicable, the results of its investigation and what reclassification and readjustment of compensation should be made. The expense of such investigation shall be paid from the unexpended balance of any appropriation for the Postal Service for the fiscal year ending June 30, 1919, or for the fiscal year ending June 30, 1920, and disbursed upon vouchers approved by the commission; which approval shall be conclusive upon the accounting officers of the Treasury Department. Funds necessary for the expenses of the commission shall become available upon the approval of this Act.

Expenses payable from postal balances.

Immediately available.

Materials, supplies, etc.
Purchases from available stock of other Government services no longer required by them.

SEC. 4. That the Postmaster General and other responsible officials, in expending appropriations contained in this Act, so far as possible shall purchase material, supplies, and equipment, when needed and funds are available, from the various services of the Government of the United States possessing material, supplies, and equipment no longer required because of the cessation of war activities. It shall be the duty of the Postmaster General and other officials, before purchasing any of the articles described herein, to ascertain from the other services of the Government whether they have articles of the character described that are serviceable. And articles purchased from other services of the Government, if the same have not been used, shall be paid for at a reasonable price not to exceed actual cost, and if the same have been used, at a reasonable price based upon length of usage. The various services of the Government are authorized to sell such articles to the Postal Service under the conditions specified and the proceeds of such sales shall be covered into the Treasury as a miscellaneous receipt.

Duty before purchasing elsewhere.

Price stipulation.

Sales authorized, etc.

Rural post roads.
Meaning of term extended to any suitable road.
Vol. 39, p. 356, amended.

SEC. 5. That the Act entitled "An Act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes," approved July 11, 1916, is hereby amended to provide that the term "rural post roads," as used in section 2 of said Act, shall be construed to mean any public road a major portion of which is now used, or can be used, or forms a connecting link not to exceed ten miles in length of any road or roads now or hereafter used for the transportation of the United States mails, excluding every street and road in a place having a population, as shown by the latest available Federal census, of two thousand five hundred or more,

except that portion of any such street or road along which the houses average more than two hundred feet apart: *Provided*, That section 6 of said Act be further amended so that the limitation of payments not to exceed \$10,000 per mile, exclusive of the cost of bridges of more than twenty feet clear span, which the Secretary of Agriculture may make, be, and the same is, increased to \$20,000 per mile.

Proviso.
Payments allowed to States increased.
Vol. 39, p. 356, amended.

SEC. 6. That for the purpose of carrying out the provisions of said Act, as herein amended, there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, the following additional sums: The sum of \$50,000,000 for the fiscal year ending June 30, 1919, and available immediately; the sum of \$75,000,000 for the fiscal year ending June 30, 1920; and the sum of \$75,000,000 for the fiscal year ending June 30, 1921; said additional sums to be expended in accordance with the provisions of said Act: *Provided*, That where the constitution of any State prohibits the same from engaging upon internal improvements, or from contracting public debts for extraordinary purposes in an amount sufficient to meet the monetary requirements of the Act of July 11, 1916, or any Act amendatory thereof, or restricts annual tax levies for the purpose of constructing and improving roads and bridges, and where a constitutional alteration or amendment to overcome either or all of such prohibitions must be submitted to a referendum at a general election, the sum to which such State is entitled under the method of apportionment provided in the Act of July 11, 1916, or any Act amendatory thereof, shall be withdrawn by the Secretary of the Treasury from the principal fund appropriated by the Act of July 11, 1916, or any Act amendatory thereof, upon receipt of the certification of the governor of such State to the existence of either or all of said prohibitions, and such sum shall be carried by the Secretary of the Treasury as a separate fund for future disbursement as hereinafter provided: *Provided further*, That when, by referendum, the constitutional alterations or amendments necessary to the enjoyment of the sum so withdrawn have been approved and ratified by any State, the Secretary of the Treasury, upon receipt of certification from the governor of such State to such effect, shall immediately make available to such State, for the purposes set forth in the Act of July 11, 1916, or any Act amendatory thereof, the sum withdrawn as hereinbefore provided: *Provided further*, That nothing herein shall be deemed to prevent any State from receiving such portion of said principal sum as is available under its existing constitution and laws: *Provided further*, That in the expenditure of this fund for labor preference shall be given, other conditions being equal, to honorably discharged soldiers, sailors, and marines, but any other preference or discrimination among citizens of the United States in connection with the expenditure of this appropriation is hereby declared to be unlawful.

Appropriations for, increased.
Vol. 39, p. 356, amended.

Additional amounts annually.

Proviso.
Allotments to States having constitutional prohibition against internal improvements, etc.

Retention of, as separate fund for future use.

Available when changes in constitution are made.

Use of portion permitted.

Labor preference to honorably discharged soldiers, etc.

Road material not needed for Army purposes to be transferred, etc.

Use on State highways, etc.

Proviso.
Reservation for national forest roads, etc.

SEC. 7. That the Secretary of War be, and he is hereby, authorized in his discretion to transfer to the Secretary of Agriculture all available war material, equipment, and supplies not needed for the purposes of the War Department, but suitable for use in the improvement of highways, and that the same be distributed among the highway departments of the several States to be used on roads constructed in whole or in part by Federal aid, such distribution to be made upon a value basis of distribution the same as provided by the Federal aid road Act, approved July 11, 1916: *Provided*, That the Secretary of Agriculture, at his discretion, may reserve from such distribution not to exceed 10 per centum of such material, equipment, and supplies for use in the construction of national forest roads or other roads constructed under his direct supervision.

National forests. Appropriation for roads and trails in, for use, etc., of adjacent communities.

SEC. 8. That there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1919, the sum of \$3,000,000, for the fiscal year ending June

With local cooperation.

Without cooperation.

Labor preference to ex-soldiers, etc.

Report to Congress.

No details from Army, etc., for road work except by consent.

Provisos.
Ascertainment of work on State roads by men in service during the war.

Equalization of pay with civilians for work done.

Payment of amount found due.

Appropriation from the Treasury to meet postal deficiencies.

30, 1920, the sum of \$3,000,000, and for the fiscal year ending June 30, 1921, the sum of \$3,000,000, available until expended by the Secretary of Agriculture in cooperation with the proper officials of the State, Territory, insular possession, or county, in the survey, construction, and maintenance of roads and trails within or partly within the national forests, when necessary for the use and development of resources of the same or desirable for the proper administration, protection, and improvement of any such forest. Out of the sums so appropriated the Secretary of Agriculture may, without the cooperation of such officials, survey, construct, and maintain any road or trail within a national forest which he finds necessary for the proper administration, protection, and improvement of such forest, or which in his opinion is of national importance. In the expenditure of this fund for labor preference shall be given, other conditions being equal, to honorably discharged soldiers, sailors, and marines.

The Secretary of Agriculture shall make annual report to Congress of the amounts expended hereunder.

SEC. 9. That no officer or enlisted man of the Army, Navy, or Marine Corps shall be detailed for work on the roads which come within the provisions of this Act except by his own consent: *And provided further*, That the Secretary of Agriculture through the War Department shall ascertain the number of days any such soldiers, sailors, and marines have worked on the public roads in the several States (other than roads within the limits of cantonments or military reservations in the several States) during the existing war and also the location where they worked and their names and rank, and report to Congress at the beginning of its next regular session: *Provided further*, That when any officer or enlisted man in the Army, the Navy, or the Marine Corps shall have been or may be in the future detailed for labor in the building of roads or other highway construction or repair work (other than roads within the limits of cantonments or military reservations in the several States), during the existing war, the pay of such officer or enlisted man shall be equalized to conform to the compensation paid to civilian employees in the same or like employment and the amount found to be due such officers, soldiers, sailors, and marines, less the amount of his pay as such officer, soldier, sailor, or marine, shall be paid to him from the 1920 appropriation herein allotted to the States wherein such highway construction or repair work was or will be performed.

SEC. 10. That if the revenues of the Post Office Department shall be insufficient to meet the appropriations made by this Act, a sum equal to such deficiency of the revenue of said department is hereby appropriated, to be paid out of any money in the Treasury not otherwise appropriated, to supply said deficiencies in the revenues for the Post Office Department for the year ending June 30, 1920, and the sum needed may be advanced to the Post Office Department upon requisition of the Postmaster General.

Approved, February 23, 1919.

February 23, 1919.
[H. R. 13366.]

[Public, No. 300.]

CHAP. 70.—An Act Permitting any person who has served in the United States Army, Navy, or Marine Corps in the present war to retain his uniform and personal equipment, and to wear the same under certain conditions.

Uniforms, etc.
Retention of clothing, etc., used in the war by persons honorably discharged from service.

Ante, p. 891.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any person who served in the United States Army, Navy, or Marine Corps in the present war may, upon honorable discharge and return to civil life, permanently retain one complete suit of outer uniform clothing, including the overcoat, and such articles of personal apparel and equipment

as may be authorized, respectively, by the Secretary of War or the Secretary of the Navy, and may wear such uniform clothing after such discharge: *Provided*, That the uniform above referred to shall include some distinctive mark or insignia to be prescribed, respectively, by the Secretary of War or the Secretary of the Navy, such mark or insignia to be issued, respectively, by the War Department or Navy Department to all enlisted personnel so discharged. The word "Navy" shall include the officers and enlisted personnel of the Coast Guard who have served with the Navy during the present war.

Proviso.
Distinctive insignia for.

Coast Guard included.

Applicable to discharges since April 6, 1917.

Return in kind if previously restored.

SEC. 2. That the provisions of this Act shall apply to all persons who served in the United States Army, Navy, or Marine Corps during the present war honorably discharged since April sixth, nineteen hundred and seventeen. And in cases where such clothing and uniforms have been restored to the Government on their discharge the same or similar clothing and uniform in kind and value as near as may be shall be returned and given to such soldiers, sailors, and marines.

Travel allowance on discharge.
Vol. 39, p. 217, amended.

SEC. 3. That section one hundred and twenty-six of the Act entitled "An Act for making further and more effectual provision for the national defense, and for other purposes," approved June third, nineteen hundred and sixteen, be amended to read as follows:

Allowances to enlisted men of Army, Navy, and Marine Corps.

"SEC. 126. That an enlisted man honorably discharged from the Army, Navy, or Marine Corps since November eleventh, nineteen hundred and eighteen, or who may hereafter be honorably discharged, shall receive five cents per mile from the place of his discharge to his actual bona fide home or residence, or original muster into the service, at his option: *Provided*, That for sea travel on discharge, transportation and subsistence only shall be furnished to enlisted men: *Provided*, That naval reservists duly enrolled who have been honorably released from active service since November eleventh, nineteen hundred and eighteen, or who may hereafter be honorably released from active service, shall be entitled likewise to receive mileage as aforesaid."

Proviso.
Sea travel.

Naval reservists released from active service included.

SEC. 4. That all Acts or parts of Acts inconsistent with the provisions of this Act are hereby repealed.

Conflicting laws repealed.

Approved, February 28, 1919.

CHAP. 71.—An Act To provide for stock-watering privileges on certain unallotted lands on the Flathead Indian Reservation, Montana.

February 28, 1919.
[S. 932.]

[Public, No. 301.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of April twenty-third, nineteen hundred and four (Thirty-third Statutes at Large, page three hundred and two), entitled "An Act for the survey and allotment of lands now embraced within the limits of the Flathead Indian Reservation, in the State of Montana," and all amendments thereto, be amended by adding thereto the following section:

Flathead Indian Reservation, Mont.
Vol. 33, p. 302; Vol. 34, p. 355; Vol. 35, pp. 448, 795.
Vol. 36, p. 297, amended.

"SEC. 26. That the Secretary of the Interior be, and he hereby is, authorized and directed to designate as valuable for stock-watering purposes such of the unallotted and unreserved lands of the Flathead Indian Reservation, which border on streams, as may be subject to settlement and disposal under sections nine and thirteen of this Act. Lands so designated shall be disposed of under the terms of this Act, subject to the condition, which shall be expressed in all patents issued for lands so designated, that existing trails crossing said land shall be kept open to the extent necessary to provide access for live stock to streams adjacent to said lands. The Secretary of the Interior is authorized and directed to perform all acts necessary to the enforcement of this condition."

Lands bordering on streams in, to be reserved for stock watering.
Vol. 35, p. 449; Vol. 32, p. 305.

Approved, February 28, 1919.

February 28, 1919.
[S. 935.]

CHAP. 72.—An Act For the relief of settlers on certain railroad lands in Montana.

[Public, No. 302.]
Northern Pacific land grants.
Lands of, in former Indian reservation, Montana, may be relinquished by Company to actual settlers thereon.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the adjustment of the grants to the Northern Pacific Railroad Company, if any of the lands within the indemnity limits of said grants through that portion of the former reservation for the Gros Ventre, Piegan, Blood, Blackfoot, and River Crow Indians lying south of the Missouri River in the State of Montana be found in possession of an actual bona fide qualified settler under the homestead laws of the United States who has made substantial improvements thereon and such land has been adjudged by the Secretary of the Interior to inure to the Northern Pacific Railway Company under the grants made to its predecessor in interest, the Northern Pacific Railroad Company, the Northern Pacific Railway Company upon request of the Secretary of the Interior may file a relinquishment of said lands in favor of the settler and shall then be entitled to select an equal quantity of other lands in lieu thereof from any of the surveyed public lands within the State of Montana, not mineral and not otherwise appropriated at the date of selection, to which it shall receive title the same as though originally granted: *Provided, however,* That lands withdrawn or classified as coal lands may be selected by said company, and as to such lands it shall receive a restricted patent as provided by the Act of June twenty-second, nineteen hundred and ten.

Indemnity lands to Company.

Proviso.
Restricted patent for coal lands.
Vol. 37, p. 583.

Approved, February 28, 1919.

February 28, 1919.
[S. 2088.]

CHAP. 73.—An Act To consolidate certain forest lands within the Cache National Forest, Utah, and to add certain lands thereto.

Cache National Forest, Utah.
Exchange of lands for addition to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized in his discretion, to accept from the persons named below title to the following described lands, either in whole or in part, upon certification by the Secretary of Agriculture that the lands are chiefly valuable for national forest purposes and approximately equal in value to the lands to be given in exchange therefor:

Lands accepted.
Isaac P. Stewart.

Isaac P. Stewart: The southwest quarter of the southwest quarter and the northeast quarter of the southeast quarter of section twenty-one; the south half of the northeast quarter and the west half of section twenty-eight; all of sections twenty-nine, thirty, and thirty-one; the southeast quarter and the west half of section thirty-three, all in township eleven north, range two east, Salt Lake meridian.

James E. Hansen.

James E. Hansen: All of section nineteen, township eleven north, range two east, Salt Lake meridian.

William H. Stewart.

William H. Stewart: All of section five, township ten north, range two east, Salt Lake meridian.

Lands granted therefor.

SEC. 2. That the Secretary of the Interior is also hereby authorized to issue to the persons named below in lieu thereof patents to the following described areas or to such parts thereof as may be found approximately equal in value to the lands conveyed:

Isaac P. Stewart.

Isaac P. Stewart: Lots three and four, the northwest quarter, and the southwest quarter of section one; the northwest quarter of the northwest quarter of section twelve; lot four, section thirty, all in township thirteen north, range eighteen west, Salt Lake meridian; the east half of section eleven; the west half and the southeast quarter of section fifteen; the south half of section twenty-seven; lots one, two, three, and four, the southeast quarter of the southeast quarter, the north half of the southeast quarter, and the northeast quarter of section thirty-three; all of section thirty-four, all in township thirteen north, range nineteen west, Salt Lake meridian.

James E. Hansen: Lots one, two, and three in section one; the north half of the southeast quarter, section twelve, township fourteen north, range five west; lots one, two, three, and four in section six, the north half of the southwest quarter, the northeast quarter of the southeast quarter, and the northeast quarter in section seven, township fourteen north, range four west, Salt Lake meridian.

James E. Hansen.

William H. Stewart: The southeast quarter of the southeast quarter of section twenty-three, the south half of the northwest quarter and the southwest quarter of section twenty-four, the west half of the northwest quarter and the northwest quarter of the southwest quarter of section twenty-five, the east half of the northeast quarter and the southeast quarter of section twenty-six, all in township thirteen north, range eighteen west, Salt Lake meridian.

William H. Stewart.

SEC. 3. That the lands conveyed to the Government shall thereupon become part of the Cache National Forest and subject to all laws and regulations applicable thereto.

Conveyed lands added to national forest.

Approved, February 28, 1919.

CHAP. 74.—An Act To authorize an exchange of lands with the State of Montana in connection with Muddy Creek Reservoir site, Sun River project, and Nelson Reservoir site, Milk River project, and for other purposes.

February 28, 1919.
[S. 2715.]

[Public, No. 304.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That upon receipt of proper deeds from the State Board of Land Commissioners of the State of Montana, executed under authority of its legislative assembly, reconveying to the United States of America title to the northwest quarter of the northwest quarter section two, north half of the northeast quarter and southeast quarter of the northeast quarter section three, township twenty-two north, range one west, Montana principal meridian; northeast quarter of the northeast quarter, south half of the northeast quarter, and southeast quarter section twenty, east half of the northeast quarter, and southeast quarter section twenty-one, southwest quarter of the northwest quarter, east half of the southwest quarter, and southwest quarter of the southeast quarter section twenty-seven, northeast quarter, northwest quarter, north half of the southwest quarter, and north half of the southeast quarter section twenty-eight, north half of the southwest quarter section twenty-nine, southeast quarter of the northwest quarter section thirty, north half of the northeast quarter, and north half of the northwest quarter section thirty-two, north half of the northeast quarter, and northeast quarter of the northwest quarter section thirty-three, east half of the northeast quarter, south half of the northwest quarter, east half of the southwest quarter, and west half of the southeast quarter section thirty-four, township twenty-three north, range one west, Montana principal meridian, for the Muddy Creek Reservoir site, Sun River project; and the northwest quarter of the northeast quarter section thirty-five, township thirty-two north, range thirty-two east, north half of the southwest quarter section four, township thirty-one north, range thirty-two east, and all of section thirty-six, township thirty-two north, range thirty-one east, Montana principal meridian, for the Nelson Reservoir site, Milk River project; the Secretary of the Interior is authorized to issue patents to said State for such vacant, surveyed, unreserved, unoccupied, nonmineral public lands as may be selected by said State within its boundaries, not exceeding the amount of land included in said deeds, and said land when so reconveyed shall not be subject to settlement, location, entry, or selection under the public-land laws, but shall be reserved for the use of the United States Reclamation

Reclamation projects.
Acceptance of lands from Montana for.

Muddy Creek Reservoir site, Sun River project.

Nelson Reservoir site, Milk River project.

Grant of lands in lieu thereof.

Reservation of conveyed lands for irrigation use.

Proviso.
Restoration of lands
not needed.

Service for the purposes aforesaid: *Provided, however,* That the Secretary of the Interior may restore such lands as he may determine are not needed for said reservoir sites.

Approved, February 28, 1919.

February 28, 1919.
[S. 3571.]

[Public, No. 305.]

CHAP. 75.—An Act Granting lands for school purposes in lots numbered one hundred and eleven in each of the townsites of Fort Shaw and Simms, Sun River reclamation project, Montana.

Sun River Irrigation
Project, Mont.
Townsite lots in,
granted to Cascade
County school dis-
tricts.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be hereby authorized and directed to issue patent conveying lot numbered one hundred and eleven in the townsite of Fort Shaw, Sun River reclamation project, Montana, to school district numbered eighty-two, Cascade County, Montana, and also lot numbered one hundred and eleven in the townsite of Simms, Sun River reclamation project, Montana, to school district numbered thirty-nine, Cascade County, Montana.

Approved, February 28, 1919.

February 28, 1919.
[S. 3646.]

[Public, No. 306.]

CHAP. 76.—An Act Granting to the city of San Diego certain lands in the Cleveland National Forest and the Capitan Grande Indian Reservation for dam and reservoir purposes for the conservation of water, and for other purposes.

San Diego, Cal.
Lands granted to,
for water supply.

In Cleveland Na-
tional Forest.

In Capitan Grande
Indian Reservation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the south half of the northeast quarter of the northwest quarter and the north half of the southwest quarter of section eight; the west half of the southwest quarter of the southwest quarter and the west half of the northeast quarter of the northwest quarter of section nine, all in township fifteen south, range two east, San Bernardino base and meridian, within the Cleveland National Forest; and the southeast quarter of the southwest quarter and the southwest quarter of the southeast quarter of section fifteen; the northeast quarter of the southeast quarter of section twenty-one; the northwest quarter of the northeast quarter, the northwest quarter, the north half of the southwest quarter, and the southwest quarter of the southwest quarter of section twenty-two; the west half of the northwest quarter of section twenty-seven; and the east half of the northeast quarter, the southwest quarter of the northeast quarter, and the southeast quarter of section twenty-eight; and the northeast quarter, the west half of the southeast quarter, the east half of the southwest quarter, and the southeast quarter of the northwest quarter of section thirty-three, all in township fourteen south, range two east, San Bernardino base and meridian; also the north half of the southwest quarter and the southwest quarter of the southwest quarter of section three, and lots two, three, six, seven, eight, nine, ten, eleven, and the south half of section four, all in township fifteen south, range two east, San Bernardino base and meridian, within the Capitan Grande Indian Reservation, and all within the county of San Diego and State of California, are hereby granted to the city of San Diego, a municipal corporation in said county and State, for dam and reservoir purposes for the conservation and storage of water, whenever said city shall have provided compensation as hereinafter specified for all property rights and interests and damages done to Mission Indians located upon the Capitan Grande Indian Reservation: *Provided,* That the lands herein granted shall not be sold, assigned, transferred, or conveyed to any private person, corporation, or association; and in case of any attempt to sell, assign, transfer, or convey, or upon a failure to use and apply

Compensation to
Mission Indians.

Proviso.
Forfeiture for sale to
private person, etc.

said lands exclusively to the purposes herein specified, this grant shall revert to the United States.

SEC. 2. That the lands herein granted are and shall be subject to all legal rights heretofore acquired by any person, persons, or corporation in or to the above described premises, or any part thereof, and now existing under and by virtue of the laws of the United States, and no private right, title, interest, or claim of any person, persons, or corporation in or to any of such lands shall be interfered with or abridged, except with the consent of the owner or owners, or claimant or claimants thereof, or by due process of law and just compensation paid to such owner or claimant: *Provided*, That the rights and claims of the Mission Indians of the Capitan Grande Indian Reservation, located upon the lands herein described and affected by the grant herein, shall be protected and provided for as hereafter set forth in section three of this Act.

Existing legal rights retained.

Proviso.
Rights of Mission Indians.

SEC. 3. That the law of eminent domain of the State of California is hereby extended over and made to apply to said lands, and the Secretary of the Interior or his duly authorized representative is hereby directed to appear on behalf of, in the name of, and to represent the Capitan Grande Band of Indians and the United States in any proceedings instituted by the city of San Diego to condemn the interest of said Indians in said lands: *Provided*, That any judgment or order of condemnation entered in such proceeding shall be binding upon said Capitan Grande Band of Indians only upon the approval by the Secretary of the Interior of the terms of said judgment: *Provided further*, That the Secretary of the Interior shall require from the city of San Diego in addition to the award of condemnation such further sum which, in his opinion, when added to said award, will be sufficient in the aggregate to provide for the purchase of additional lands for the Capitan Grande Band of Indians, the erection of suitable homes for the Indians on the lands so purchased, the erection of such schools, churches, and administrative buildings, the sinking of such wells and the construction of such roads and ditches, and providing water and water rights and for such other expenses as may be deemed necessary by the Secretary of the Interior to properly establish these Indians permanently on the lands purchased for them; and the Secretary of the Interior is hereby authorized to expend the proceeds or any part thereof, derived from this grant for the purposes above enumerated, for the exclusive use and benefit of said Indians: *And provided further*, That the grant made in this Act shall not become effective until payment has been made of the sums herein provided for.

Condemnation proceedings by California for Indian lands.

Provisos.
Judgments to be approved by Secretary of the Interior.

Further sum to Indians for civilization, etc.

Use of proceeds.

Grant not effective before payment.

Acquirement of lands by San Diego.

Issue of bonds for paying judgment, constructing works, etc.

Commencement of dam and reservoir.

Forfeiture for failure.

SEC. 4. That within one year after the approval of this Act the city of San Diego shall commence condemnation proceedings to acquire the lands herein described and shall diligently prosecute such proceedings to a final judgment. Within two years after the approval by the Secretary of the Interior of any such judgment of condemnation the city of San Diego shall institute, and thereafter shall diligently prosecute, proceedings for the issuance and sale of municipal bonds to defray the amount necessary to satisfy any such judgment of condemnation, paying such additional sum as the Secretary of the Interior may require, as provided for in section three, and providing for the acquisition, construction, and completion of a dam, reservoir, pipe line, and appurtenances thereto necessary or convenient to the storage and conservation of water upon the lands herein described for the purposes set forth in this bill. Within six months from the time of payment into the city treasury of the moneys realized from the sale of municipal bonds issued as herein provided the city of San Diego shall commence the construction of said dam and reservoir, and the same shall be prosecuted diligently, and in the event that the Secretary of the Interior shall

find and determine that there has not been diligent prosecution of the work, or that said condemnation proceedings have not been commenced and diligently prosecuted, or that municipal bonds have not been issued and sold as herein provided, then he may declare forfeited all rights of the grantees herein and request the Attorney General, on behalf of the United States, to commence suits or proceedings in the proper court having jurisdiction thereof for the purpose of procuring a judgment declaring all rights to be forfeited to the United States, and upon such request it shall be the duty of said Attorney General to cause to be commenced and prosecuted to a final judgment such suits or proceedings: *Provided*, That the Secretary of the Interior shall make no such findings and take no such action if he shall find that the issuance or sale of municipal bonds or the construction or progress of the dam or reservoir has been delayed or prevented by the act of God or the public enemy or by legal, engineering, or other difficulties that could not have been reasonably foreseen and overcome, or by other special or peculiar difficulties beyond the control of said grantee: *Provided further*, That in the exercise of the rights granted by this Act the grantee shall at all times comply with the regulations herein authorized, and in the event of any material departure therefrom the Secretary of the Interior or the Secretary of Agriculture, respectively, may take such action as may be necessary in the courts or otherwise to enforce such regulations: *Provided further*, That if such dam be built the Indians of the Capitan Grande Reservation shall be permitted to reside on, occupy, and cultivate the lands of their present reservation up until within ninety days of the time when water for storage purposes will be turned into the reservoir to be constructed hereunder, provided such occupancy by the Indians will not materially hinder the construction of the dam and storage work, which fact is to be determined by the Secretary of the Interior.

Judicial procedure.

Allowance for casualties.

Compliance with regulations.

Residence of Indians until reservoir completed, etc.

Use of reservoir declared.

Riparian owners, etc.

Proviso. Sale of water to Federal Government.

Rates.

Observance of all conditions required.

Enforcement.

SEC. 5. That said reservoir, when constructed, shall be maintained and controlled by the city of San Diego for the use and benefit of said city and the inhabitants thereof and of such other municipalities within the county of San Diego, State of California, as may be now or hereafter furnished with water by said city of San Diego, and for the use and benefit of riparian owners along the San Diego River below the lands herein described and for the benefit of persons, corporations, or municipalities situated along or adjacent to the pipe lines of said city of San Diego for the conservation and storage of water for domestic, irrigation, or municipal uses: *Provided*, That the city of San Diego shall sell to the United States for the use of the War and Navy Departments such water as the War and Navy Departments, or either of them, may elect to take, and shall deliver the same through its system in or near the city of San Diego to the mains or systems of such military or naval reservations in that vicinity as may be designated by the Secretary of War or the Secretary of the Navy, or both, under such rules and regulations as they or either of them may prescribe. In payment of such water and the delivery thereof the United States shall pay to said city of San Diego a rental to be calculated at a fixed rate per one thousand gallons, said rate not to exceed the actual cost of such water to said city for all water so furnished as determined by meter measurements: *Provided, however*, That the grantee shall at all times comply with and observe on its part all of the conditions specified in this Act, and in the event that the sums are not reasonably complied with and carried out by the grantee upon written request by the Secretary of the Interior it is made the duty of the Attorney General, in the name of the United States, to commence all necessary suits or proceedings in the proper court having jurisdiction thereof for the purpose of enforcing and

carrying out the provisions of this Act: *Provided*, That the city of San Diego is authorized to assign all its rights, powers, and privileges under this Act to any public water district formed under the laws of California. Assignment to public water district authorized.

SEC. 6. That this Act is a grant upon certain express conditions specifically set forth herein, and nothing herein contained shall be construed as affecting or intending to affect or in any way to interfere with the laws of the State of California relating to the control, appropriation, use, or distribution of water used in irrigation, or for municipal or other uses or any vested rights acquired thereunder, and the Secretary of the Interior and the city of San Diego in carrying out the provisions of this Act shall proceed in conformity with the laws of said State. Laws of California not affected, etc.

SEC. 7. That the grantee shall file with the Secretary of the Interior, within six months after the approval of this Act, its acceptance of the terms and conditions of this grant. Time for acceptance of grant.

Approved, February 28, 1919.

CHAP. 77.—An Act To consolidate certain forest lands within the Cache National Forest, Utah, and to add certain lands thereto.

February 28, 1919.
[S. 4103.]

[Public, No. 307.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized, in his discretion, to accept from the persons named below title to the following described lands, either in whole or in part, upon certification by the Secretary of Agriculture that the lands are chiefly valuable for national forest purposes and approximately equal in value to the lands to be given in exchange therefor:

Cache National Forest, Utah.
Exchange of lands for addition to.

Lands accepted.

C. Balling: The southwest quarter of section fifteen; the west half of section twenty-two, all in township fourteen north, range four east, Salt Lake meridian.

C. Balling.

Ferdinand Zollinger, junior: The south half of the north half and the south half of section four; the south half of the north half and the south half of section five; the south half of the northeast quarter and the north half of the southeast quarter of section six; all of section nine; the north half of the northwest quarter of section ten; the north half of the northwest quarter of section seventeen, all in township eleven north, range two east, Salt Lake meridian.

Ferdinand Zollinger, jr.

Conrad Alder: The south half of the northwest quarter, the southwest quarter, the south half of the northeast quarter, and the southeast quarter of section ten; the east half of the east half of section fifteen; the northwest quarter of the southeast quarter of section seventeen, all in township eleven north, range two east, Salt Lake meridian.

Conrad Alder.

Robert Murdock: All of sections eighteen and nineteen, township fourteen north, range four east, Salt Lake meridian.

Robert Murdock.

SEC. 2. That the Secretary of the Interior is also hereby authorized to issue to the persons named below in lieu thereof patents to the following described areas or to such parts thereof as may be found approximately equal in value to the lands conveyed:

Lands granted therefor.

C. Balling: Lots one and two and the northeast quarter of section twenty-one; the west half of the northwest quarter of section twenty-two, and the southeast quarter of section twenty-eight, all in township thirteen north, range nineteen west, Salt Lake meridian.

C. Balling.

Ferdinand Zollinger, junior: The southwest quarter and the southwest quarter of the southeast quarter of section five; the northeast quarter of the southeast quarter of section eight; the northwest quarter of the southwest quarter, the south half of the southwest

Ferdinand Zollinger, jr.

quarter, and the southwest quarter of the southeast quarter of section nine; the west half of the northeast quarter, the southeast quarter of the northeast quarter, and the southeast quarter of section seventeen, all in township thirteen north, range seventeen west; the northeast quarter of the northeast quarter of section nine; the north half of section ten; the northeast quarter of the southeast quarter, the west half of the southeast quarter, the east half of the southwest quarter, and the northwest quarter of section eleven; the east half, the east half of the west half, and the southwest quarter of the northwest quarter of section twelve, all in township thirteen north, range eighteen west, Salt Lake meridian.

Conrad Alder.

Conrad Alder: The south half of the southwest quarter of section ten, the west half of the northwest quarter and the northwest quarter of the southwest quarter of section twenty-four, all in township four north, range five east; the south half of the southwest quarter and the southwest quarter of the southeast quarter of section twenty-six, township five north, range five east; the north half of the northwest quarter, the southwest quarter of the northwest quarter, the west half of the southwest quarter, the northeast quarter of the southwest quarter, the north half of the southeast quarter, and the southwest quarter of the southeast quarter of section thirty-four, township five north, range five east, Salt Lake meridian.

Robert Murdock.

Robert Murdock: Lots five, six, and seven; the southwest quarter of the northeast quarter, the west half of the southeast quarter, the southeast quarter of the northwest quarter, and the east half of the southwest quarter, all in section one, township fourteen north, range five west; the northeast quarter of the northwest quarter and the northeast quarter of section twelve, township fourteen north, range five west; the west half of the southwest quarter of section five; the south half of the northeast quarter, the south half of the northwest quarter, and the south half of section six; the northwest quarter of section seven; and the east half of the northeast quarter of section twenty, all in township fourteen north, range four west, Salt Lake meridian.

Conveyed lands added to national forest.

SEC. 3. That the lands conveyed to the Government shall thereupon become part of the Cache National Forest and subject to all laws and regulations applicable thereto.

Approved, February 28, 1919.

February 28, 1919.
[S. 4244.]

[Public, No. 308.]

CHAP. 78.—An Act For the relief of entrymen within the Castle Peak irrigation project, in Utah.

Castle Peak Irrigation Project, Utah.
Homestead entrymen within, allowed absence until water available, etc.
Vol. 32, p. 388.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any qualified entryman who has heretofore made bona fide entry upon land subsequently withdrawn under the provisions of the reclamation Act of June seventeenth, nineteen hundred and two (Thirty-second Statutes, page three hundred and eighty-eight), for the Castle Peak irrigation project, in Utah, upon filing an application to have his entry made subject to all the charges, terms, conditions, provisions, and limitations of the reclamation Act, together with a satisfactory showing of full compliance with the homestead laws under which such entry was made to the date of such application, may be granted leave of absence from the land until the Secretary of the Interior announces the availability of a water supply for the irrigation of the land, or until the lands embraced in his entry shall be restored to the public domain: Provided, That the period of actual absence under this Act shall not be deducted from the full time of residence required by law.

Proviso.
Actual residence required.

Approved, February 28, 1919.

CHAP. 79.—An Act To authorize the resumption of voluntary enlistment in the Regular Army, and for other purposes.

February 28, 1919.
[S. 5279.]

[Public, No. 309.]

Army.
Voluntary enlistment restrictions repealed.
Ante, pp. 81, 83.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of sections seven and fourteen of the Act entitled "An Act to authorize the President to increase temporarily the Military Establishment of the United States," approved May eighteenth, nineteen hundred and seventeen, as impose restrictions upon enlistments in the Regular Army, are hereby repealed in so far as they apply to enlistments and reenlistments in the Regular Army after the date of approval of this Act: *Provided*, That from and after the approval of this Act, one-third of the enlistments in the Regular Army of the United States shall be for a period of one year, and the remaining two-thirds thereof shall be for the period of three years. Any person enlisting under the provisions of this Act shall not be required to serve with the reserves. The pay of the men enlisted hereunder shall be the same as that provided by the Act entitled "An Act to authorize the President to increase temporarily the Military Establishment of the United States," approved May 18, 1917: *Provided further*, That after the expiration of one year those enlisting for the period of three years may be discharged in the discretion of the Secretary of War under such rules and regulations as may be prescribed by him after one year of service.

Provisos.
Enlistments for one and three years; ratio.

Service in reserves not required.

Pay established.

Ante, p. 82.

Discharge on application after one year of service.

Approved, February 28, 1919.

CHAP. 80.—An Act To amend section four of Chapter V of an Act entitled "An Act making appropriations for the support of the Army for the fiscal year ending June thirtieth, nineteen hundred and nineteen," approved July ninth, nineteen hundred and eighteen, and to make said amendment retroactive.

February 28, 1919.
[H. R. 13035.]

[Public, No. 310.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section four of Chapter V of an Act entitled "An Act making appropriations for the support of the Army for the fiscal year ending June thirtieth, nineteen hundred and nineteen," approved July ninth, nineteen hundred and eighteen, be, and the same hereby is, amended, to be effective as of and from July ninth, nineteen hundred and eighteen, by changing the clause "chief nurses, \$120, in addition to the pay of a nurse," to "chief nurses, \$360, in addition to the pay of a nurse."

Army.
Chief nurse's pay increased.
Ante, p. 879, amended.

Approved, February 28, 1919.

CHAP. 81.—An Act To amend the fiftieth article of war.

February 28, 1919.
[H. R. 13037.]

[Public, No. 311.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That article fifty of section thirteen hundred and forty-two of the Revised Statutes of the United States, as amended by the Act entitled "An Act making appropriations for the support of the Army for the fiscal year ending June thirtieth, nineteen hundred and seventeen, and for other purposes," approved August twenty-ninth, nineteen hundred and sixteen, be, and the same is hereby, amended to read as follows:

Army.
Articles of War.
Amendment to Article 50.
Vol. 33, p. 658, amended.

"ART. 50. MITIGATION OR REMISSION OF SENTENCES.—The power to order the execution of the sentence adjudged by a court-martial shall be held to include, *inter alia*, the power to mitigate or remit the whole or any part of the sentence.

Mitigation or remission of sentences, by authority ordering.

"Any unexecuted portion of a sentence adjudged by a court-martial may be mitigated or remitted by the military authority competent to appoint, for the command, exclusive of penitentiaries and the United

Unexecuted portions.

Restrictions.

States Disciplinary Barracks, in which the person under sentence is held, a court of the kind that imposed the sentence, and the same power may be exercised by superior military authority; but no sentence approved or confirmed by the President shall be remitted or mitigated by any other authority, and no approved sentence of loss of files by an officer shall be remitted or mitigated by any authority inferior to the President, except as provided in the fifty-second article.

Ante, p. 882.

Delegation of authority to commanding general in the field, etc.

“When empowered by the President so to do, the commanding general of the Army in the field or the commanding general of the territorial department or division may mitigate or remit, and order executed as mitigated or remitted, any sentence which under these articles requires the confirmation of the President before the same may be executed.

Uncollected forfeitures.

“The power of remission and mitigation shall extend to all uncollected forfeitures adjudged by sentence of a court-martial.”

Approved, February 28, 1919.

February 28, 1919.
[H. R. 13306.]

[Public, No. 312.]

CHAP. 82.—An Act To authorize the payment of allotments out of the pay of enlisted men in certain cases in which these payments have been discontinued.

Allotments of enlisted men.
Resumption of payments to beneficiary which were discontinued July 1, 1918.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in all of those cases in which an authority of allotment by an enlisted man directing the payment of an indicated amount to a designated beneficiary is on file in the Bureau of War Risk Insurance, and payments pursuant to this authority had been made by said bureau prior to July first, nineteen hundred and eighteen, but which payments were discontinued as of that date, the War and Navy Departments are directed to resume the payments of allotments in these cases, pursuant to the authority on file as aforesaid, pending the receipt of a new authority, or of a written rescission of the old authority from the enlisted man. In those cases in which pending the receipt of the new authority, the military authorities, beginning with July first, nineteen hundred and eighteen, have reserved from month to month out of the soldier's monthly accruing pay, the amount directed to be paid by the original authority of allotment, the War and Navy Departments, upon resuming the payment of allotments in such cases, under the authority of this Act, shall pay all arrearages out of these respective reservations.

Amounts reserved from monthly pay, pending new authority, to be paid.

Approved, February 28, 1919.

February 28, 1919.
[H. R. 13304.]

[Public, No. 313.]

CHAP. 83.—An Act To extend the time for the completion of the dams across the Savannah River by authority granted to Twin City Power Company by an Act approved February twenty-ninth, nineteen hundred and eight, as amended by Acts approved June third, nineteen hundred and twelve, and March first, nineteen hundred and sixteen.

Savannah River.
Time extended for damming by Twin City Power Company.

Vol. 35, p. 36; Vol. 37, p. 120.
Vol. 39, p. 34, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted for the extension to February twenty-eighth, nineteen hundred and twenty-two, of the time allowed to the Twin City Power Company to construct dams across the Savannah River authorized by an Act of February twenty-ninth, nineteen hundred and eight, as amended by Acts approved June third, nineteen hundred and twelve, and March first, nineteen hundred and sixteen.

Amendment.

SEC. 2. That the right to amend, alter, or repeal this Act is hereby expressly reserved.

Approved, February 28, 1919.

CHAP. 84.—Joint Resolution Authorizing the erection on the public grounds in the city of Washington, District of Columbia, of a memorial to Francis Asbury.

February 28, 1919.
[S. J. Res. 107.]

[Pub. Res., No. 54.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Chief of Engineers, United States Army, be, and he is hereby, authorized and directed to grant permission to the Francis Asbury Memorial Association for the erection on public grounds of the United States in the city of Washington, District of Columbia, other than those of the Capitol, the Library of Congress, and the White House, of a memorial to Francis Asbury, a pioneer itinerant, whose continuous journeyings through our cities, towns, villages, and early settlements, from seventeen hundred and seventy-one to eighteen hundred and sixteen, greatly promoted the interests of patriotism, education, morality, and religion and were a distinct aid to the American Republic: *Provided,* That the design of the memorial shall be approved and the site shall be chosen by the Commission of Fine Arts, and that the United States shall be put to no expense in or by the erection of the said memorial: *Provided,* That the memorial herein provided for shall not be erected or placed in any part of the Mall, or Potomac Park, nor on any ground within one-half mile of the Capitol.

District of Columbia. Memorial to Francis Asbury may be erected on public grounds, etc.

Exceptions.

Provisions. Approval of design, etc.

Other excepted places.

Approved, February 28, 1919.

CHAP. 85.—Joint Resolution To suspend the legal requirements of assessment work on mining claims in Alaska for the years nineteen hundred and seventeen, nineteen hundred and eighteen, and nineteen hundred and nineteen, and extending to that Territory the provisions of public resolution numbered ten, Sixty-fifth Congress, approved July seventeenth, nineteen hundred and seventeen, and public resolution numbered twelve, Sixty-fifth Congress, approved October fifth, nineteen hundred and seventeen, as amended, and for other purposes.

February 28, 1919.
[S. J. Res. 198.]

[Pub. Res., No. 55.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of public resolution numbered ten, Sixty-fifth Congress, approved July seventeenth, nineteen hundred and seventeen, and the provisions of public resolution numbered twelve, Sixty-fifth Congress, approved October fifth, nineteen hundred and seventeen, and amendments thereto, be, and they are hereby, extended to the Territory of Alaska. The laws requiring assessment work to be made upon mining claims in the Territory of Alaska for the years nineteen hundred and seventeen, nineteen hundred and eighteen, and nineteen hundred and nineteen, are hereby suspended for such period; and no forfeiture or relocation of any mining claim or mining location in said Territory shall be permitted or adjudged for failure to do or have done the annual assessment work thereon for either of said years; and no mining claim or location therein shall be held to be forfeited or subject to relocation for any failure to have done the annual assessment work thereon where the owner or anyone for him complied with the provisions of public resolution numbered ten, Sixty-fifth Congress, approved July seventeenth, nineteen hundred and seventeen, or public resolution numbered twelve, Sixty-fifth Congress, approved October fifth, nineteen hundred and seventeen, and amendments thereto.

Alaska. Mining claims assessments in, suspended for 1917, 1918, and 1919. *Ante*, pp. 243, 343, 1055.

No forfeiture, etc., if conditions complied with.

Approved, February 28, 1919.

CHAP. 86.—An Act Making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1920, and for other purposes.

March 1, 1919.
[H. R. 14073.]

[Public, No. 314.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appro-

Legislative, executive, and judicial appropriations.

priated, in full compensation for the service of the fiscal year ending June 30, 1920, namely:

Legislative.

LEGISLATIVE.

Senate.

SENATE.

Pay of Senators.
Mileage.
Officers, clerks, etc.
Vice President's office.

For compensation of Senators, \$720,000.

For mileage of Senators, \$51,000.

For compensation of officers, clerks, messengers, and others:

OFFICE OF THE VICE PRESIDENT: Secretary to the Vice President, \$4,000; clerk, \$1,600; telegraph operator, \$1,500; page, \$600; in all, \$7,700.

Chaplain.

CHAPLAIN: For Chaplain, \$1,200.

Secretary of the Senate, assistant, clerks, etc.

OFFICE OF SECRETARY: Secretary of the Senate, including compensation as disbursing officer of salaries of Senators and of contingent fund of the Senate, \$6,500; assistant secretary, Henry M. Rose, \$5,000; chief clerk, \$3,250; minute and Journal clerk, principal clerk, and enrolling clerk, at \$3,000 each; reading clerk, \$3,600; financial clerk, \$3,600; assistant financial clerk and printing clerk, at \$3,000 each; executive clerk, \$2,750; librarian, file clerk, chief bookkeeper, and assistant Journal clerk, at \$2,500 each; first assistant librarian, and keeper of stationery, at \$2,400 each, assistant librarian, \$1,800; skilled laborer, \$1,200; clerks—three at \$2,500 each, four at \$2,220 each, two at \$2,100 each, one \$1,800, two at \$1,600 each, one \$1,440; assistant keeper of stationery, \$2,000; assistant in stationery room, \$1,200; messenger, \$1,440; assistant messenger, \$1,200; laborers—three at \$840 each, three at \$720 each, one in stationery room, \$720; in all, \$95,760.

Document room.
Superintendent, etc.

DOCUMENT ROOM: Superintendent, George H. Boyd, \$3,500; first assistant, John W. Lambert, \$2,500; assistants—one at \$2,250, one \$1,440; clerk, \$1,440; skilled laborer, \$1,200; in all, \$12,330.

Clerks and messengers to committees.

CLERKS AND MESSENGERS TO THE FOLLOWING COMMITTEES: Agriculture and Forestry—clerk, \$2,500; assistant clerk, \$1,800; assistant clerk, \$1,500. Appropriations—clerk, \$5,000; two assistant clerks at \$2,500 each; three assistant clerks at \$1,500 each; laborer, \$720. Banking and Currency—clerk, \$3,000; assistant clerk, \$1,800; two assistant clerks at \$1,500 each. Claims—clerk, \$2,500; assistant clerk, \$2,000; two assistant clerks at \$1,500 each. Commerce—clerk, \$2,500; assistant clerk, \$2,220; assistant clerk, \$1,800; assistant clerk, \$1,500. Conference minority of the Senate—clerk, \$3,000; assistant clerk, \$1,800; two assistant clerks at \$1,500. District of Columbia—clerk, \$2,500; assistant clerk, \$1,800; assistant clerk, \$1,500. Education and Labor—clerk, \$2,500; assistant clerk, \$1,800; assistant clerk, \$1,500. Finance—clerk, \$3,000; assistant clerk, \$2,220; assistant clerk, \$1,600; two assistant clerks at \$1,500 each; two experts (one for the majority and one for the minority) at \$2,000 each. Foreign Relations—clerk, \$3,000; assistant clerk, \$2,220; assistant clerk, \$1,500. Immigration—clerk, \$2,500; assistant clerk, \$1,800; assistant clerk, \$1,500. Indian Affairs—clerk, \$2,500; assistant clerk, \$1,800; assistant clerk, \$1,500. Interoceanic Canals—clerk, \$2,500; assistant clerk, \$1,800; assistant clerk, \$1,500. Interstate Commerce—clerk, \$2,500; two assistant clerks at \$1,800 each; assistant clerk, \$1,500. Judiciary—clerk, \$2,500; assistant clerk, \$2,220; two assistant clerks at \$1,800 each; assistant clerk, \$1,500. Manufactures—clerk, \$2,500; assistant clerk, \$1,800; assistant clerk, \$1,500. Military Affairs—clerk, \$2,500; assistant clerk, \$2,220; two assistant clerks at \$1,500 each; assistant clerk during the period of the war, \$1,500. Naval Affairs—clerk, \$2,500; assistant clerk, \$2,220; two assistant clerks at \$1,500 each. Pacific Islands and Porto Rico—clerk, \$2,500; assistant clerk, \$1,800; assistant clerk, \$1,500. Pensions—clerk, \$2,500; assistant clerk, \$1,800; four assistant clerks at \$1,500 each.

Philippines—clerk, \$2,500; assistant clerk, \$1,800; assistant clerk, \$1,500. Post Offices and Post Roads—clerk, \$2,500; assistant clerk, \$2,000; three assistant clerks at \$1,500 each. Printing—clerk, \$2,500; assistant clerk, \$1,800; assistant clerk, \$1,500. Privileges and Elections—clerk, \$2,500; assistant clerk, \$1,800; assistant clerk, \$1,500. Public Buildings and Grounds—clerk, \$2,500; assistant clerk, \$1,600; assistant clerk, \$1,500. Public Lands—clerk, \$2,500; assistant clerk, \$1,800; two assistant clerks at \$1,500 each. Rules—clerk, \$2,720, to include full compensation for the preparation biennially of the Senate Manual, under the direction of the Committee on Rules; assistant clerk, \$1,800; assistant clerk, \$1,500; in all \$203,260.

Preparing Senate Manual.

CLERICAL ASSISTANCE TO SENATORS: For clerical assistance to Senators who are not chairmen of the committees specifically provided for herein: Seventy-nine clerks at \$2,500 each; seventy-nine assistant clerks at \$1,600 each; seventy-nine assistant clerks at \$1,500 each, \$442,400: *Provided*, That such clerks and assistant clerks shall be ex officio clerks and assistant clerks of any committee of which their Senator is chairman.

Clerical assistance to Senators not chairmen of specified committees.

Proviso.
Authority.

Ninety-four additional clerks at \$1,200 each, one for each Senator having no more than one clerk and two assistant clerks for himself or for the committee of which he is chairman, \$112,800; in all, \$555,200.

Additional clerks to Senators.

For compiling the Navy Yearbook for the calendar year 1918, under the direction of the chairman of the Committee on Naval Affairs, \$500.

Navy Yearbook, 1918.

OFFICE OF SERGEANT AT ARMS AND DOORKEEPER: Sergeant at Arms and Doorkeeper, \$6,500; Assistant Sergeant at Arms, \$2,500; Assistant Doorkeeper, \$3,600; Acting Assistant Doorkeeper, \$3,600; two floor assistants at \$2,500 each; messengers—four (acting as assistant doorkeepers) at \$1,800 each, thirty-six (including one for minority) at \$1,440 each, one \$1,000, one at card door \$1,600; clerk on Journal work for Congressional Record, to be selected by the official reporters, \$2,800; storekeeper, \$2,220; stenographer in charge of furniture accounts and records \$1,200; upholsterer and locksmith, \$1,440; cabinetmaker, \$1,200; three carpenters, at \$1,080 each; janitor, \$1,200; skilled laborers—four at \$1,000 each; laborer in charge of private passage, \$840; three female attendants in charge of ladies' retiring room, at \$720 each; three attendants to women's toilet rooms, Senate Office Building, at \$720 each; telephone operators—chief \$1,200, four at \$900 each, night operator \$720; telephone page, \$720; press gallery—superintendent \$2,500, assistant superintendent \$1,400, messenger for service to press correspondents \$900; laborers—three at \$800 each, thirty-four at \$720 each; sixteen pages for the Senate Chamber, at the rate of \$2.50 per day each during the session, \$8,520; in all, \$151,740.

Sergeant at Arms and Doorkeeper, assistant, etc.

Messengers, etc.

Laborers, etc.

Pages.

For police force for Senate Office Building under the Sergeant at Arms: Sixteen privates, at \$1,050 each; special officer, \$1,200; in all, \$18,000.

Police, Senate Office Building.

POST OFFICE: Postmaster, \$2,250; chief clerk, \$1,800; eight mail carriers and one wagon master, at \$1,200 each; three riding pages, at \$912.50 each; in all, \$17,587.50.

Postmaster, etc.

FOLDING ROOM: Foreman, \$1,600; assistant, \$1,400; clerk, \$1,200; folders—seven at \$1,000 each, seven at \$840 each; in all, \$17,080.

Folding room. Foreman, etc.

UNDER SUPERINTENDENT OF THE CAPITOL BUILDING AND GROUNDS: Chief engineer, \$2,160; assistant engineer and electrician, \$1,800; three assistant engineers, at \$1,440 each; ten elevator conductors, at \$1,200 each; two machinists and electricians, at \$1,400 each; laborers—four at \$720 each, one in charge of Senate toilet rooms in old library space, \$660; attendant for service in old library portion of the Capitol, \$1,500; in all, \$28,120.

Chief engineer, etc.

Elevator conductors, Senate Office Building.	For the Senate Office Building, under the Superintendent of the Capitol Building and Grounds, subject to the control and supervision of the Senate Committee on Rules: Fourteen elevator conductors, at \$1,200 each; in all, \$16,800.
Contingent expenses. Stationery.	CONTINGENT EXPENSES: For stationery for Senators and the President of the Senate, including \$6,000 for stationery for committees and officers of the Senate, \$18,125.
Postage stamps.	Postage stamps: For office of Secretary, \$200; office of Sergeant at Arms, \$100; in all, \$300.
Motor vehicles.	For maintaining, exchanging, and equipping motor vehicles for carrying the mails, and for official use of the offices of the Secretary and Sergeant at Arms, \$7,000, or so much thereof as may be necessary.
Automobile, President.	Vice President. For driving, maintenance, and operation of an automobile for the Vice President, \$2,000.
Folding.	For materials for folding, \$1,500. For folding speeches and pamphlets, at a rate not exceeding \$1 per thousand, \$5,000.
Fuel, etc.	For fuel, oil, cotton waste, and advertising, exclusive of labor, \$1,500.
Furniture.	For purchase of furniture, \$5,000. For materials for furniture and repairs of same, exclusive of labor, \$3,000. For services in cleaning, repairing, and varnishing furniture, \$2,000.
Packing boxes.	For packing boxes, \$970.
Document ware- house.	For rent of warehouse for storage of public documents, \$1,800.
Miscellaneous items.	For miscellaneous items, exclusive of labor, \$100,000.
Inquiries and inves- tigations.	For expenses of inquiries and investigations ordered by the Senate, including compensation to stenographers to committees, at such rate as may be fixed by the Committee to Audit and Control the Contingent Expenses of the Senate, but not exceeding \$1 per printed page, \$25,000.
Reporting debates.	For reporting the debates and proceedings of the Senate, payable in equal monthly installments, \$30,000.

Capitol police.

CAPITOL POLICE.

Pay.

For captain, \$1,800; three lieutenants, at \$1,200 each; two special officers, at \$1,200 each; forty-seven privates, at \$1,050 each; ten additional privates, at \$840 each; one-half of said privates to be selected by the Sergeant at Arms of the Senate and one-half by the Sergeant at Arms of the House; in all, \$65,550.

Contingent expenses.

For contingent expenses, \$200.

Division of disburse-
ments.

One-half of the foregoing amounts under "Capitol police" shall be disbursed by the Secretary of the Senate and one-half by the Clerk of the House.

Joint Committee on
Printing.

JOINT COMMITTEE ON PRINTING.

Clerk, etc.
Vol. 28, p. 603.

For clerk, \$3,000; inspector, under section 20 of the Act approved January 12, 1895, \$2,000; stenographer, \$1,000; for expenses of compiling, preparing, and indexing the Congressional Directory, \$1,600; in all, \$7,600, one half to be disbursed by the Secretary of the Senate and the other half to be disbursed by the Clerk of the House.

Congressional Direc-
tory.House of Represen-
tatives.

HOUSE OF REPRESENTATIVES.

Pay of Members, Del-
egates, and Resident
Commissioners.

For compensation of Members of the House of Representatives, Delegates from Territories, the Resident Commissioner from Porto Rico, and the Resident Commissioners from the Philippine Islands, \$3,304,500.

Mileage.

For mileage of Representatives and Delegates and expenses of Resident Commissioners, \$175,000.

For compensation of officers, clerks, messengers, and others:

OFFICE OF THE SPEAKER: Secretary to Speaker, \$4,000; clerk to Speaker's table, \$3,600, and for preparing Digest of the Rules, \$1,000 per annum; clerk to Speaker, \$1,600; messenger to Speaker, \$1,440; messenger to Speaker's table, \$1,200; in all, \$12,840.

CHAPLAIN: For Chaplain, \$1,200, and \$600 additional so long as the position is held by the present incumbent.

OFFICE OF THE CLERK: Clerk of the House of Representatives, including compensation as disbursing officer of the contingent fund, \$6,500; hire of horse and wagon for use of the Clerk's office, \$1,200, or so much thereof as may be necessary; chief clerk, \$4,500; journal clerk, and two reading clerks, at \$4,000 each; disbursing clerk, \$3,400; tally clerk, \$3,300; file clerk, \$3,250; enrolling clerk, \$3,000 and \$1,000 additional so long as the position is held by the present incumbent; chief bill clerk, \$3,000; assistant to chief clerk, and assistant enrolling clerk, at \$2,500 each; assistant to disbursing clerk, \$2,400; stationery clerk, \$2,200; librarian, \$2,100; assistant file clerk, \$1,900; two assistant librarians, messenger and assistant Journal clerk, at \$1,800 each; clerks—one \$1,800, three at \$1,680 each; bookkeeper, and assistant in disbursing office, at \$1,600 each; four assistants to chief bill clerk, at \$1,500 each; stenographer to Clerk, \$1,400; locksmith, who shall be skilled in his trade, \$1,300; messenger in chief clerk's office, and assistant in stationery room, at \$1,200 each; messenger in file room, messenger in disbursing office, and assistant in House library, at \$1,100 each; stenographer to chief bill clerk, \$1,000; seven telephone operators, at \$900 each; three session telephone operators, at \$75 per month each from December 1, 1919, to June 30, 1920; substitute telephone operator when required, at \$2.50 per day, \$500; two laborers in bathroom, at \$900 each; six laborers, at \$720 each; page in enrolling room, \$720; two janitors, at \$720 each; allowance to chief clerk for stenographic and typewriter services, \$1,000; in all, \$103,245.

UNDER SUPERINTENDENT OF THE CAPITOL BUILDING AND GROUNDS: Chief engineer, \$2,160; four assistant engineers at \$1,440 each; twenty-four elevator conductors, including fourteen for service in the House Office Building, at \$1,200 each, who shall be under the supervision and direction of the Superintendent of the Capitol Building and Grounds; machinist, \$1,400; electrician, \$1,400; three laborers, at \$800 each; in all, \$41,920.

CLERKS, MESSENGERS, AND JANITORS TO THE FOLLOWING COMMITTEES: Accounts—clerk \$2,500, assistant clerk \$1,800, janitor \$1,000; Agriculture—clerk \$2,500, assistant clerk \$1,800, janitor \$1,000; Appropriations—clerk \$4,000 and \$1,000 additional so long as the position is held by the present incumbent, assistant clerk and stenographer \$2,500, assistant clerks—one \$1,900, one \$1,800, janitor \$1,000; Banking and Currency—clerk \$2,000, assistant clerk \$1,200, janitor \$720; Census—clerk \$2,000, janitor \$720; Claims—clerk \$2,500, assistant clerk \$1,200, janitor \$720; Coinage, Weights, and Measures—clerk \$2,000, janitor \$720; District of Columbia—clerk \$2,500, assistant clerk \$1,800, janitor \$720; Election of President, Vice President, and Representatives in Congress—clerk \$2,000; Elections Number One—clerk \$2,000, janitor \$1,000; Elections Number Two—clerk \$2,000, janitor \$720; Elections Number Three—clerk \$2,000, janitor \$720; Enrolled Bills—clerk \$2,000, janitor \$720; Flood Control—clerk \$2,000, janitor \$720; Foreign Affairs—clerk \$2,500, assistant clerk \$1,800, janitor \$720; Immigration and Naturalization—clerk \$2,000, janitor \$720; Indian Affairs—clerk \$2,500, assistant clerk \$1,800, janitor \$720; Industrial Arts and Expositions—clerk \$2,000, janitor \$720; Insular Affairs—clerk \$2,000, janitor \$720; Interstate and Foreign Commerce—clerk \$2,500, additional clerk \$2,000,

Officers, clerks, etc.

Speaker's office.

Digest of Rules.

Chaplain.

Clerk of the House,
clerks, etc.

Chief engineer, etc.

Clerks, messengers,
and janitors to committees.

assistant clerk \$1,500, janitor \$1,000; Irrigation of Arid Lands—clerk \$2,000, janitor \$720; Invalid Pensions—clerk \$2,500, stenographer \$2,190, assistant clerk \$2,000, janitor \$1,000; Judiciary—clerk \$2,500, assistant clerk \$1,600, janitor \$720; Labor—clerk \$2,000, janitor \$720; Library—clerk \$2,000, janitor \$720; Merchant Marine and Fisheries—clerk \$2,000, janitor \$720; Military Affairs—clerk \$2,500, assistant clerk \$1,500, janitor \$1,000; Mines and Mining—clerk \$2,000, janitor \$720; Naval Affairs—clerk \$2,500, assistant clerk \$1,500, janitor \$1,000; Patents—clerk \$2,000, janitor \$720; Pensions—clerk \$2,500, assistant clerk \$1,600, janitor \$720; Post Offices and Post Roads—clerk \$2,500, assistant clerk, \$1,400, janitor \$1,000; Printing—clerk \$2,000, janitor \$1,000; Public Buildings and Grounds—clerk \$2,500, assistant clerk \$1,200, janitor \$720; Public Lands—clerk \$2,000, assistant clerk \$1,200, janitor \$720; Revision of the Laws—clerk \$2,000, janitor \$720; Rivers and Harbors—clerk \$2,500 assistant clerk \$1,800, janitor \$1,000; Roads—clerk \$2,000, janitor \$720; Rules—clerk \$2,000, janitor \$720; Territories—clerk \$2,000, janitor \$720; War Claims—clerk \$2,500, assistant clerk \$1,200, janitor \$720; Ways and Means—clerk \$3,000, assistant clerk and stenographer \$2,000, assistant clerk \$1,900, janitors—one \$1,000, one \$720; in all, \$171,790.

Janitors.
Appointment, etc.

Janitors under the foregoing shall be appointed by the chairmen, respectively, of said committees, and shall perform under the direction of the Doorkeeper all of the duties heretofore required of messengers detailed to said committees by the Doorkeeper, and shall be subject to removal by the Doorkeeper at any time after the termination of the Congress during which they were appointed.

Clerks to committees, session.

For eight clerks to committees, at \$6 each per day during the session, \$10,224.

Sergeant at Arms, deputy, etc.

OFFICE OF SERGEANT AT ARMS: Sergeant at Arms, \$6,500; deputy sergeant at arms, \$2,500; cashier, \$3,400; financial clerk, \$2,700; bookkeeper, \$2,200; deputy sergeant at arms in charge of pairs, \$1,800; messenger, \$1,400; stenographer and typewriter, \$900; skilled laborer, \$840; hire of horse and wagon, \$600; in all, \$22,840.

Police, House Office Building.

For police force, House Office Building, under the Sergeant at Arms: Lieutenant, \$1,200; thirteen privates, at \$1,050 each; in all, \$14,850.

Doorkeeper, special employee, etc.

OFFICE OF DOORKEEPER: Doorkeeper, \$5,000; maintenance and repair of folding room motor truck, \$500, or so much thereof as may be necessary; special employee, \$1,500; superintendent of reporters' gallery, \$1,600; janitor, \$1,500; messengers—sixteen at \$1,180 each, fourteen on soldiers' roll at \$1,200 each; laborers—seventeen at \$720 each, two known as cloakroom men at \$840 each, eight known as cloakroom men, one \$600 and \$120 additional so long as the position is held by the present incumbent, and seven at \$600 each; two female attendants in ladies' retiring rooms at \$800 each; superintendent of folding room, \$2,500; foreman, \$1,800; three clerks, at \$1,600 each; messenger, \$1,200; janitor, \$720; laborer, \$720; thirty-two folders, at \$900 each; two drivers, at \$840 each; two chief pages, at \$1,500 each; two messengers in charge of telephones (one for the minority), at \$1,800 each; two assistants to messengers in charge of telephones (one for the minority), at \$1,500 each; forty-four pages, during the session, including two riding pages, two telephone pages, press-gallery page, and ten pages for duty at the entrances to the Hall of the House, at \$2.50 per day each, \$23,430; superintendent of document room, \$2,900; assistant superintendent, \$2,100; clerk, \$1,700; assistant clerk, \$1,600; assistants—seven at \$1,280 each, one \$1,100; janitor, \$920; messenger to press room, \$1,000; in all, \$161,750.

Messengers, etc.

Folding room.
Superintendent, etc.

Pages, etc.

Document room.
Superintendent, etc.

Joel Grayson.

Minority employees.

For the employment of Joel Grayson in document room, \$2,150.
For minority employees authorized and named in the resolution of December 6, 1915: Special employee, \$1,800; special messenger and

assistant pair clerk, \$1,800; two special messengers, at \$1,800 each; special chief page and pair clerk, \$1,800; in all, \$9,000.

For assistant department messenger authorized and named in the resolution of December 7, 1897, \$2,000.

Special designated employees.

For special messenger authorized and named in the resolution of January 15, 1900, \$1,500.

To continue employment of the assistant foreman of the folding room, authorized in the resolution of September 30, 1913, at \$3.85 per day, \$1,405.25.

To continue employment of the person named in the resolution of April 28, 1914, as a laborer, \$840.

To continue employment of the laborer authorized and named in the resolution of December 19, 1901, \$840.

Successors to any of the employees provided for in the six preceding paragraphs may be named by the House of Representatives at any time.

Appointment of successors.

Conference minority: Clerk, \$2,500; assistant clerk, \$1,200; janitor, \$1,000; in all, \$4,700; the same to be appointed by the chairman of the conference minority.

Conference minority.

To continue the employment of messengers in the majority and minority caucus rooms, to be appointed by the majority and minority whips, respectively, at \$1,200 each; in all, \$2,400.

Caucus messengers.

OFFICE OF POSTMASTER: Postmaster, \$4,000; assistant postmaster, \$2,200; registry and money-order clerk, \$1,500; messengers—thirteen (including one to superintend transportation of mails) at \$1,200 each, eighteen at \$100 per month each from December 1, 1919, to June 30, 1920, \$12,600; laborer, \$720; in all, \$36,620.

Postmaster, assistant, etc.

For hire of vehicles for carrying the mails, \$4,200, or so much thereof as may be necessary.

Mail vehicles.

OFFICIAL REPORTERS: Six official reporters of the proceedings and debates of the House, at \$5,000 each; assistant, \$2,500; six expert transcribers, at \$1,200 each; janitor, \$720; in all, \$40,420.

Official reporters.

STENOGRAPHERS TO COMMITTEES: Four stenographers to committees, at \$5,000 each; janitor, \$720; in all, \$20,720.

Stenographers to committees.

Wherever the words "during the session" occur in the foregoing paragraphs they shall be construed to mean the 213 days from December 1, 1919, to June 30, 1920, both inclusive.

"During the session" to mean 213 days.

CLERK HIRE, MEMBERS AND DELEGATES: For clerk of each Member, Delegate, and Resident Commissioner, for clerk hire, necessarily employed by him in the discharge of his official and representative duties, \$3,200 per annum, in monthly installments, \$1,408,000, or so much thereof as may be necessary: *Provided*, That no part thereof shall be paid to any Member, Delegate, or Resident Commissioner.

Clerk hire, Members and Delegates.

CONTINGENT EXPENSES: For wrapping paper, pasteboard, paste, twine, newspaper wrappers, and other necessary materials for folding, for use of Members, the Clerk's office, and folding room, not including envelopes, writing paper, and other paper and materials to be printed and furnished by the Public Printer, upon requisitions from the Clerk of the House, under provisions of the Act approved January 12, 1895, \$10,000.

Provided, Payment to Members, etc., forbidden.

Contingent expenses. Folding materials.

Vol. 28, p. 621.

For furniture, and materials for repairs of the same, \$15,000.

Furniture.

For packing boxes, \$4,500, or so much thereof as may be necessary.

Packing boxes.

For miscellaneous items and expenses of special and select committees, exclusive of salaries and labor, unless specifically ordered by the House of Representatives, \$75,000.

Miscellaneous items, etc.

For stationery for Representatives, Delegates, and Resident Commissioners, including \$5,000 for stationery for the use of the committees and officers of the House, \$60,000.

Stationery.

For postage stamps: Postmaster, \$250; Clerk, \$450; Sergeant at Arms, \$300; Doorkeeper, \$150; in all, \$1,150.

Postage stamps.

Automobile, Speaker. For driving, maintenance, and operation of an automobile for the Speaker, \$2,000.

Library of Congress.

LIBRARY OF CONGRESS.

Librarian, etc.

General administration, Librarian, \$6,500; chief assistant librarian, \$4,000; chief clerk, \$2,500; librarian's secretary, \$1,800; clerks—one \$1,200, two at \$1,000 each; stenographers and typewriters—one \$1,200, one \$900; messenger, \$840; messenger to chief assistant librarian, \$600; junior messenger, \$420; operator of photographic copying machine, \$600; in all, \$22,560.

Mail and delivery.

Mail and delivery: Assistants—one in charge \$1,600, chief \$1,200, one \$960, one \$780, one \$600; junior messenger, \$420; in all, \$5,560.

Order and accession.

Order and accession: Chief of division, \$2,500; assistants—one \$1,500, one \$1,200, three at \$960 each, two at \$840 each, two at \$600 each, one \$580; two junior messengers, at \$420 each; in all, \$12,380.

Catalogue, classification, and shelf.

Catalogue, classification, and shelf: Chief of division, \$3,000; chief classifier, \$2,000; assistants—four at \$1,800 each, seven at \$1,500 each, six at \$1,400 each, twelve at \$1,200 each, six at \$1,000 each, fourteen at \$960 each, four at \$920 each, thirteen at \$840 each, thirteen at \$600 each, four at \$540 each; six junior messengers, at \$420 each; in all, \$92,020.

Binding.

Binding: Assistants—one in charge \$1,500, one \$960; junior messenger, \$420; in all, \$2,880.

Bibliography.

Bibliography: Chief of Division, \$3,000; assistants—one \$1,500, two at \$960 each, one \$840; stenographer and typewriter, \$960; junior messenger, \$420; in all, \$8,640.

Reading rooms.

Reading rooms (including evening service) and special collections: Superintendent, \$3,000; assistants—two at \$1,800 each, seven at \$1,200 each (including one in room for the blind), three at \$1,000 each, two at charging desk at \$1,080 each, five at \$960 each (including one for Toner library and one for Washington library), one in room for the blind \$900, twenty-seven at \$840 each, six at \$600 each; stenographer and typewriter, \$960; attendants—Senate reading room \$960, Representatives' reading room—one \$960, one \$840, two in cloakroom at \$780 each, two for gallery and alcoves at \$540 each; telephone operator, \$720; four junior messengers, at \$420 each; two watchmen, at \$780 each; in all, \$62,460.

Periodical.

Periodical (including evening service): Chief of division, \$2,000; assistants—chief \$1,500, two at \$960 each, five at \$840 each; stenographer and typewriter, \$960; two junior messengers, at \$420 each; in all, \$11,420.

Documents.

Documents: Chief of division, \$3,000; assistants—one \$1,500, one \$840; two translators, at \$1,200 each; stenographer and typewriter, \$960; junior messenger, \$420; in all, \$9,120.

Manuscript.

Manuscript: Chief of division, \$3,000; assistants—chief \$1,500, one \$960; junior messenger, \$420; in all, \$5,880.

Maps and charts.

Maps and charts: Chief of division, \$3,000; assistants—one \$1,500, two at \$960 each, one \$840; junior messenger, \$420; in all, \$7,680.

Music.

Music: Chief of division, \$3,000; assistants—one \$1,500, one \$1,000, two at \$840 each; junior messenger, \$420; in all, \$7,600.

Prints.

Prints: Chief of division, \$2,000; assistants—one \$1,500, two at \$960 each; junior messenger, \$420; in all, \$5,840.

Smithsonian deposit.

Smithsonian deposit: Custodian, \$1,500; assistants—one \$1,500, one \$840; junior messenger, \$420; in all, \$4,260.

Congressional Reference Library.

Congressional Reference Library: Custodian, \$2,000; assistants—one \$1,200, one \$960, one \$840; two junior messengers, at \$420 each; in all, \$5,840.

Law Library.

Law Library: Librarian, \$3,000; assistants—two at \$1,400 each, one \$960, one \$600, one \$540, one (evening service) \$1,500; in all, \$9,400.

Semitic and Oriental Literature: Chief of division, \$3,000; assistants—one \$1,500, one \$900; junior messenger, \$420; in all, \$5,820.

Semitic and Oriental Literature.

COPYRIGHT OFFICE: Register, \$4,000; assistant register, \$3,000; clerks—four at \$2,000 each, four at \$1,800 each, seven at \$1,600 each, one \$1,500, eight at \$1,400 each, ten at \$1,200 each, ten at \$1,000 each, eighteen at \$960 each, two at \$860 each, ten at \$780 each, four at \$600 each, two at \$480 each; four junior messengers, at \$420 each. Arrears, special service: Three clerks, at \$1,200 each; porter, \$780; junior messenger, \$420; in all, \$104,740.

Copyright office.

Legislative Reference: To enable the Librarian of Congress to employ competent persons to gather, classify, and make available, in translations, indexes, digests, compilations, and bulletins, and otherwise, data for or bearing upon legislation, and to render such data serviceable to Congress and committees and Members thereof, \$45,000: *Provided*, That no person shall be employed hereunder at a rate of compensation exceeding \$3,000 per annum.

Legislative Reference. Service designated.

Proviso. Pay restriction.

DISTRIBUTION OF CARD INDEXES: For service in connection with distribution of card indexes and other publications of the Library: Chief of division, \$3,000; chief assistant, \$1,800; assistants—two at \$1,600 each, three at \$1,500 each, three at \$1,400 each, four at \$1,200 each, four at \$1,100 each, four at \$1,000 each; for services of assistants at salaries less than \$1,000 per annum and for piecework and work by the hour, \$19,500, including not exceeding \$500 for freight charges, expressage, traveling expenses connected with such distribution, and expenses of attendance at meetings when incurred on the written authority and direction of the Librarian, \$49,400.

Card indexes.

TEMPORARY SERVICES: For special and temporary service, including extra special services of regular employees at the discretion of the Librarian, \$2,000.

Temporary services.

CARRIER SERVICE: For service in connection with the Senate and House Office Buildings, \$960, or so much thereof as may be necessary.

Carrier service.

SUNDAY OPENING: To enable the Library of Congress to be kept open for reference use from two until ten o'clock postmeridian on Sundays and legal holidays, within the discretion of the Librarian, including the extra services of employees and the services of additional employees under the Librarian, \$10,000, or so much thereof as may be necessary.

Sunday opening.

INCREASE OF LIBRARY OF CONGRESS: For purchase of books for the Library, including payment in advance for subscription books, and society publications, and for freight, commissions, and traveling expenses, and all other expenses incidental to the acquisition of books by purchase, gift, bequest, or exchange, to continue available during the fiscal year 1921, \$90,000, together with the unexpended balance of the sum appropriated for this object for the fiscal year 1919;

Increase of Library. Purchase of books, etc.

For purchase of books and for periodicals for the law library, under the direction of the Chief Justice, \$3,000;

Law books.

For purchase of new books of reference for the Supreme Court, to be a part of the Library of Congress, and purchased by the marshal of the Supreme Court, under the direction of the Chief Justice, \$2,000;

Books for Supreme Court.

For purchase of miscellaneous periodicals and newspapers, \$5,000; in all, \$100,000.

Periodicals.

CONTINGENT EXPENSES: For miscellaneous and contingent expenses, stationery, supplies, stock, and materials directly purchased, miscellaneous traveling expenses, postage, transportation, incidental expenses connected with the administration of the Library and the Copyright Office, including not exceeding \$500 for expenses of attendance at meetings when incurred on the written authority and direction of the Librarian, \$7,300.

Contingent expenses.

LIBRARY BUILDING AND GROUNDS: Superintendent, \$3,600; clerks—one \$2,000, one \$1,600, one \$1,400, one \$1,000; property clerk, \$900;

Care of building and grounds. Superintendent, etc.

messenger; assistant messenger; two telephone switchboard operators; captain of watch, \$1,400; two lieutenants of the watch, at \$1,000 each; nineteen watchmen, at \$900 each; two carpenters, at \$900 each; painter, \$900; foreman of laborers, \$900; sixteen laborers; two attendants in ladies' room, at \$480 each; four check boys, at \$360 each; mistress of charwomen, \$425; assistant mistress of charwomen, \$300; fifty-eight charwomen; chief engineer, \$1,500; assistant engineers—one \$1,200, three at \$900 each; electrician, \$1,500; machinists—one \$1,000, one \$900; two wiremen, at \$900 each; plumber, \$900; three elevator conductors, and ten skilled laborers, at \$720 each; in all, \$86,065.

Sunday opening. For extra services of employees and additional employees under the superintendent to provide for the opening of the Library Building from two until ten o'clock postmeridian on Sundays and legal holidays, \$3,000.

General expenses. For fuel, lights, repairs, miscellaneous supplies, electric and steam apparatus, city directory, stationery, mail and delivery service including new auto delivery wagon, and all incidental expenses in connection with the custody, care, and maintenance of said building and grounds, including \$1,000 for repairs to roof, \$16,000.

Furniture. For furniture, including partitions, screens, shelving and electrical work pertaining thereto, \$12,000.

Card stack. For extension of the steel stack for storage of catalogue cards in the card division, \$10,000.

Botanic Garden.

BOTANIC GARDEN.

Superintendent, assistants, etc.

For superintendent, \$2,400.

For assistants and laborers, including assistant superintendent \$1,300, clerk \$1,000, gardener in charge of greenhouses \$960, four gardeners at \$900 each, two shipping clerks at \$720 each, outside foreman \$780, and skilled laborers and laborers at rates to be fixed by the superintendent; all under the direction of the Joint Committee on the Library, \$25,000.

Repairs and improvements.

For procuring manure, soil, tools, fuel, purchasing trees, shrubs, plants, and seeds; services, including skilled laborers and laborers at rates to be fixed by the superintendent; materials, and miscellaneous supplies; traveling expenses and per diem in lieu of subsistence of the superintendent and his assistants not to exceed \$300; street car fares not exceeding \$25; office equipment, and contingent expenses in connection with repairs and improvements to Botanic Gardens; exchange, care, and maintenance of motor-propelled delivery vehicles; purchase of periodicals not to exceed \$50; all under the direction of the Joint Committee on the Library, \$18,000.

Executive.

EXECUTIVE.

President.

For compensation of the President of the United States, \$75,000.

Vice President.

For compensation of the Vice President of the United States, \$12,000.

**Executive Office.
Secretary, executive clerk, etc.**

Office of the President: Secretary, \$7,500; executive clerk, \$5,000; chief clerk, \$4,000; appointment clerk, \$3,500; record clerk, \$2,500; two expert stenographers, at \$2,500 each; accounting and disbursing clerk, \$2,500; two correspondents, at \$2,500 each; clerks—two at \$2,500 each, four at \$2,000 each, six of class four, two of class three, four of class two, three of class one; messengers—three at \$900 each, three at \$840 each; three laborers at \$720 each; in all, \$78,680:

**Proviso.
Details of employees.**

Provided, That employees of the executive departments and other establishments of the executive branch of the Government may be detailed from time to time to the office of the President of the United States for such temporary assistance as may be necessary.

For contingent expenses of the Executive Office, including stationery, record books, telegrams, telephones, books for library, furniture and carpets for offices, automobiles, expenses of garage, including labor, and miscellaneous items, to be expended in the discretion of the President, \$30,000.

Contingent expenses.

BUREAU OF EFFICIENCY.

Bureau of Efficiency.

To enable the Bureau of Efficiency, authorized by the Urgent Deficiency Appropriation Act approved February 28, 1916, to establish and maintain a system of efficiency ratings, to investigate administrative needs of the service relating to personnel in the several executive departments and independent establishments, required by the Legislative, Executive, and Judicial Appropriation Acts for the fiscal years 1913 and 1914, respectively, and to investigate duplication of statistical and other work and methods of business in the various branches of the Government service; for purchase or exchange of equipment, supplies, stationery, books and periodicals, printing and binding, traveling expenses not exceeding \$3,000, and street car fare not exceeding \$50; in all, \$125,000: *Provided*, That not more than fifteen persons shall be employed hereunder at a rate of compensation in excess of \$3,000 per annum.

Authority designated.
Vol. 39, p. 15.Vol. 37, pp. 413, 780;
Vol. 38, p. 1008.*Proviso.*
Pay restriction.

CIVIL SERVICE COMMISSION.

Civil Service Commission.

Three commissioners, at \$5,000 each; chief examiner, \$3,500; secretary, \$2,500; assistant chief examiner, \$2,400; chiefs of divisions—one \$2,400 (who shall act as assistant secretary), two at \$2,000 each; certification clerk, \$2,000; examiners—one \$2,400, three at \$2,000 each; six at \$1,800 each; clerks—six of class four, twenty-eight of class three, thirty-nine of class two, fifty-two of class one, thirty-four at \$1,000 each, twenty-two at \$900 each; messenger; assistant messenger; skilled laborer, \$720; four messenger boys, at \$420 each. Custodian force: Engineer, \$840; general mechanic, \$840; telephone-switchboard operator; two firemen; two watchmen; two elevator conductors, at \$720 each; three laborers; four charwomen; in all, \$291,020.

Commissioners, examiners, clerks, etc.

For temporary employees for the Civil Service Commission, \$50,000: *Provided*, That not more than two persons shall be employed hereunder at a rate of compensation exceeding \$1,400 per annum and no person shall be employed hereunder at a rate of compensation exceeding \$1,800 per annum.

Temporary employees.
Proviso.
Pay restriction.

FIELD FORCE: District secretaries—two at \$2,400 each, one \$2,200, four at \$2,000 each, five at \$1,800 each; clerks—one of class four, one of class three, one of class one, seven at \$1,000 each, six at \$900 each, five at \$840 each; messenger boy, \$480; in all, \$45,680.

Field force.

For five field examiners at the rate of \$1,500 per annum each, for work in connection with members of local boards and other necessary work as directed by the commission, \$7,500.

Field examiners.

No detail of clerks or other employees from the executive departments or other Government establishments in the District of Columbia, to the Civil Service Commission for the performance of duty in the District of Columbia, shall be made for or during the fiscal year 1920. The Civil Service Commission shall, however, have power in case of emergency to transfer or detail any of its employees herein provided for to or from its office force, field force, or rural carrier examining board.

Details from departments, etc., forbidden.

Transfer of employees.

EXPERT EXAMINERS: For employment of expert examiners not in the Federal service to prepare questions and rate papers in examinations on special subjects for which examiners within the service are not available, \$2,000.

Expert examiners.

Traveling expenses.

For necessary traveling expenses, including those of examiners acting under the direction of the commission, and for expenses of examinations and investigations held elsewhere than at Washington, and including not exceeding \$1,000 for expenses of attendance at meetings of public officials when specifically directed by the commission, \$20,000. That the period of time during which soldiers, sailors, and marines, both enlisted and drafted men, who, prior to entering the service of their country, had a civil service status, and whose names appear upon the eligible list of the Civil Service Commission, shall not be counted against them in the determination of their eligibility for appointment under the law, rules and regulations of the Civil Service Commission now in effect, and at the time of demobilization their civil service status shall be the same as when they entered the service.

Eligibility status of persons in war service retained at time of demobilization.

Department of State.

DEPARTMENT OF STATE.

Secretary and Under Secretary.

For Secretary of State, \$12,000; Under Secretary of State, to be appointed by the President, by and with the advice and consent of the Senate, \$7,500; Assistant Secretary, \$5,000; Second and Third Assistant Secretaries, at \$4,500 each; director of the consular service, \$4,500; officers to aid in important drafting work—five at \$4,500 each, ten at \$3,500 each, fourteen at \$3,000 each, seventeen at \$2,500 each, to be appointed by the Secretary, any one of whom may be employed as chief of division of far eastern, Latin-American, near eastern, or European affairs, or upon other work in connection with foreign relations; assistant solicitors of the department, to be appointed by the Secretary—five at \$3,000 each, two at \$2,500 each; chief clerk who shall sign such official papers and documents as the Secretary may direct, \$3,000; law clerks—one \$2,500, two at \$2,250 each, three at \$2,000 each; law clerk and assistant, to be selected by the Secretary to edit the laws of Congress and perform such other duties as may be required of them, at \$2,500 and \$1,500, respectively; chiefs of bureaus—two at \$2,250 each, five at \$2,100 each; two translators, at \$2,100 each; additional to chief of Bureau of Accounts as disbursing clerk, \$200; private secretary to the Secretary, \$2,500; private secretary to the Under Secretary, \$2,000; clerk to the Secretary, \$1,800; clerks—twenty-seven of class four, thirty of class three, forty of class two, sixty-three of class one (three of whom shall be telegraph operators), forty at \$1,000 each, ten at \$900 each; lithographer, \$1,400; chief messenger, \$1,000; eight messengers; twenty-seven assistant messengers; four messenger boys at \$420 each; packer, \$720; seven laborers; four telephone switchboard operators; chauffeur, \$1,080; ten charwomen; in all, \$564,840.

Temporary employees.

For temporary employees in the Department of State, \$200,000: *Provided*, That not more than eight persons shall be employed hereunder at a rate of compensation exceeding \$1,800 per annum.

Provided.
Pay restriction.

No appropriation by other Act to be used for Department service.

No money appropriated by any other Act shall be used during the fiscal year 1920 for employment and payment of personal service in the Department of State in the District of Columbia.

Passport Bureau,
New York, N. Y.

New York, New York, Passport Bureau: Passport agent, \$2,000; clerks—one of class four, two of class three, two of class two; messenger; messenger boy, \$480; rent of offices, \$2,500; stationery, furniture, fixtures, and other miscellaneous expenses, \$2,000; in all, \$15,620.

San Francisco, Cal.

San Francisco, California, Passport Bureau: For salaries and expenses of maintenance of the passport bureau, \$7,500.

Contingent expenses.

CONTINGENT EXPENSES: For stationery, furniture, fixtures, typewriters, including exchange of the same, repairs and material for repairs, \$30,000.

Library.

For books, maps, and periodicals, domestic and foreign, for the library, \$2,063.

For miscellaneous expenses, including maintenance and repair of a motor-propelled passenger vehicle, to be used only for official purposes; automobile mail wagons, including exchange of same; street car fare not exceeding \$150, and other items not included in the foregoing, \$12,000.

For rent of buildings in the District of Columbia for storage and garage, \$1,500.

TREASURY DEPARTMENT.

OFFICE OF THE SECRETARY: Secretary of the Treasury, \$12,000; assistant to the Secretary, \$5,000; three Assistant Secretaries, at \$5,000 each; two additional Assistant Secretaries, at \$5,000 each, in accordance with the authority contained in the deficiency appropriation Act approved October 6, 1917; clerk to the Secretary, \$3,000; executive clerk, \$2,400; stenographer, \$1,800; three private secretaries, one to each Assistant Secretary, at \$1,800 each; Government actuary, under control of the Treasury, \$4,000; clerks—three of class four (two of whom shall act as private secretaries to the additional Assistant Secretaries authorized by the deficiency Act of October 6, 1917), four of class three, two of class two; chief messenger, \$1,100; two assistant chief messengers, at \$1,000 each; messengers—three at \$900 each, five at \$840 each; in all, \$78,200, or so much thereof as may be necessary.

Office of chief clerk and superintendent: Chief clerk, including \$300 as superintendent of Treasury Building, who shall be the chief executive officer of the department and who may be designated by the Secretary of the Treasury to sign official papers and documents during the temporary absence of the Secretary and the Assistant Secretaries of the department, \$4,000; assistant superintendent of Treasury Building, \$2,500; administrative clerk, \$2,000; clerks—one \$2,000, four of class four, one of class three, four of class two, five of class one, one \$1,000, one \$900; operator of photographic copying machine, \$800; two messengers; three assistant messengers; mimeograph operator, \$720; messenger boy, \$420; storekeeper, \$1,200; telegraphers—one \$1,400, one \$1,200; telephone and telegraph operator, \$1,200; three telephone switchboard operators; chief engineer, \$1,400; four assistant engineers, at \$1,000 each (including one for outside buildings); eight elevator conductors, at \$720 each, and the use of laborers as relief elevator conductors during rush hours is authorized; eight firemen; coal passer, \$600; chief electrician, \$1,600; locksmith and electrician, \$1,400; captain of the watch, \$1,400; three lieutenants of the watch, at \$900 each; sixty-five watchmen; foreman of laborers, \$1,200; assistant foreman of laborers, \$840; eight chauffeurs at \$720 each; skilled laborers—two at \$840 each, two at \$720 each; two electricians, at \$1,200 each; wireman, \$900; forty-five laborers; plumber, \$1,100; painter, \$1,100; plumber's assistant, \$780; attendant for emergency relief room, \$660; head of char force, \$720; eighty-five charwomen; carpenters—two at \$1,000 each, one \$720. **Winder Building and annex:** Engineer, \$1,000; three firemen; elevator conductor, \$720; six watchmen; four laborers (one of whom, when necessary, shall assist and relieve the elevator conductor); forewoman of char force, \$480; twelve charwomen; female laborer for ladies' toilets, \$660. **Cox Building:** Two watchmen; laborer. **Auditors' Building:** Forewoman of char force, \$480; twenty-five charwomen; elevator conductor, \$720; five laborers (one of whom, when necessary, shall assist and relieve the elevator conductor); two female laborers, at \$480 each; skilled laborer, \$840; in all, \$217,820.

For employees for the care and protection of buildings for the accommodation of the Bureau of Internal Revenue, and such other bureaus as may be assigned thereto, at annual rates of compensation

Miscellaneous.

Rent.

Treasury Department.

Secretary and assistant to Assistant Secretaries. *Ante*, p. 347.

Clerks, actuary, etc.

Chief clerk, assistant superintendent, clerks, etc.

Engineers, etc.

Watchmen, laborers, mechanics, etc.

Winder Building.

Cox Building. Auditors' Building.

Buildings for Internal Revenue Bureau, etc. Care, etc.

as follows: Four elevator conductors, at \$720 each; twelve firemen; four female laborers, at \$660 each; nine laborers; forewoman of charwomen, \$480; twenty-six charwomen; eleven watchmen; in all, \$34,740.

Arlington Building
and annex.
Operating force.

Arlington Building and annex, Vermont Avenue and H Street: For the following employees for the operation of the buildings: Assistant superintendent, \$2,000; chief engineer, \$1,400; two assistant engineers, at \$1,200 each; six firemen; thirteen elevator conductors, at \$720 each; two oilers at \$900 each; electrician, \$1,400; two wiremen at \$1,200 each; plumber, \$1,200; plumbers' helper, \$1,000; painter, \$1,200; two carpenters, at \$1,200 each; janitor, \$1,200; assistant janitor, \$1,000; twenty-five male laborers, at \$660 each (four to attend toilets and two to relieve elevator conductors when required); three female laborers, at \$660 each; captain of the watch, \$1,400; three lieutenants of the watch, at \$900 each; twenty-six watchmen; head of char force, \$840; three assistant heads of char force, at \$720 each; one hundred and ninety charwomen; in all, \$122,980.

Treasury Annex.
Operating force.

Treasury Department Annex, Pennsylvania Avenue and Madison Place: For the following employees for the operation of the building: Three assistant engineers, at \$1,200 each; three firemen; oiler, \$900; five elevator conductors, at \$720 each; ten watchmen; twelve male laborers, at \$660 each (three of whom to attend toilets and relieve elevator conductors); two female laborers, at \$660 each; janitor, \$1,000; wireman, \$1,000; carpenter, \$1,200; head of char force, \$720; thirty-four charwomen; in all, \$38,780.

Garage.

Treasury Garage: Automobile mechanic, \$1,400; two assistant automobile mechanics, at \$1,000 each; two watchmen; in all, \$4,840.

General Supply Com-
mittee.

General Supply Committee: Superintendent of supplies, \$2,500; clerks—chief \$2,000, two of class four, two of class three, one \$1,500, three of class two, five of class one; twelve temporary clerks for four months, at \$75 each per month; assistant messenger; laborer; messenger boy, \$480; in all, \$28,460.

Bookkeeping and
Warrants Division.

Division of Bookkeeping and Warrants: Chief of division, \$4,000; assistant chief of division, \$3,000; estimate and digest clerk, \$2,500; executive clerk, \$2,500; two principal bookkeepers, at \$2,100 each; eleven bookkeepers, at \$2,000 each; clerks—thirteen of class four, nine of class three, six of class two, two of class one; messenger; three assistant messengers; messenger boy, \$480; in all, \$90,280.

Customs Division.

Division of Customs: Chief of division, \$4,500; two assistant chiefs of division, at \$3,000 each; supervising tea examiner, \$2,750; law clerks—four at \$2,500 each, three at \$2,000 each; clerks—five of class four, four of class three, six of class two, nine of class one, five at \$1,000 each; two messengers; assistant messenger; in all, \$71,250.

Appointments Divi-
sion.

Division of Appointments: Chief of division, \$3,000; assistant chief of division, \$2,250; executive clerk, \$2,000; clerks—two of class four, three of class three, five of class two, four of class one, two at \$1,000 each, one \$900; messenger; assistant messenger; in all, \$31,910.

Surety Bonds Sec-
tion.

Section of Surety Bonds: Chief, \$2,250; clerks—one of class three, one of class two, two of class one, one \$1,000; assistant messenger; in all, \$9,370.

Public Moneys Divi-
sion.

Division of Public Moneys: Chief of division, \$3,000; assistant chief of division, \$2,500; principal bookkeeper, \$2,000; clerks—seven of class four, five of class three, seven of class two, two of class one, one \$1,000; messenger; assistant messenger; in all, \$42,860.

Loans and Currency
Division.

Division of Loans and Currency: Chief of division, \$3,500; assistant chiefs of divisions—four at \$2,700 each, one \$2,500; chief clerk, \$2,500; accountant, \$3,000; custodian of paper, \$2,250; custodian of vaults, \$2,000; two assistant custodians of vaults, at \$1,800 each; six section chiefs, at \$2,000 each; bond and interest clerk, \$2,000; clerks, bookkeepers, and accountants—twelve at \$2,000 each, twenty-two of class four, twenty-five of class three, two at \$1,500 each,

eighty of class two, one hundred of class one, fifty at \$1,000 each, fifty at \$900 each; counter clerks—one \$1,400, twenty at \$1,200 each, thirty at \$1,100 each, forty at \$1,000 each, forty at \$900 each, twenty at \$800 each, fifteen at \$720 each; computing machine operators—eighteen at \$1,000 each, one \$900; proof readers—two at \$1,200 each, two at \$1,100 each; superintendent of addressograph force, \$1,800; addressograph operators—one \$1,600, three at \$1,400 each, eight at \$1,200 each, nine at \$1,100 each, twenty at \$1,000 each, fifty at \$900 each; five assorters at \$1,000 each; three messengers; five assistant messengers; messenger boys—five at \$480, four at \$420 each; skilled laborers—four at \$1,200 each, four at \$1,000 each, eight at \$900 each; eighteen laborers; in all, \$797,630.

Division of Printing and Stationery: Chief of division, \$2,500; assistant chief of division, \$2,000; clerks—four of class four, four of class three, three of class two, three of class one, one \$1,000, one \$900; bookbinder, \$1,400; three messengers; assistant messenger; six laborers; two messenger boys at \$420 each; in all, \$37,240.

Printing and Stationery Division.

Division of Mail and Files: Chief of division, \$2,500; registry clerk, \$1,800; distributing clerk, \$1,400; clerks—one of class two, one of class one, two at \$1,000 each; mail messenger, \$1,200; two assistant messengers; messenger boy, \$360; in all, \$13,300.

Mail and Files Division.

Office of disbursing clerk: Disbursing clerk, \$3,000; deputy disbursing clerk, \$2,750; clerks—four of class four, three of class three, five of class two, two of class one; messenger; in all, \$27,990.

Disbursing clerk's office.

BUREAU OF WAR RISK INSURANCE: For expenses of the Bureau of War Risk Insurance, as authorized by law: For salaries of the director and commissioners, and of such deputies, assistants, accountants, experts, clerks, and other employees in the District of Columbia, as the Secretary of the Treasury may deem necessary, \$9,509,630; stationery and minor office supplies, \$150,000; miscellaneous expenses, including telephones, telegrams, freight, express, foreign postage, not exceeding \$100 for street car fares, and not exceeding \$500 for law books, books of reference, and periodicals, \$25,000; printing and binding, to be done at the Government Printing Office, and necessary printing of forms, and so forth, for use abroad may be done abroad, \$125,000; furniture, equipment, and supplies, \$175,000; traveling expenses (exclusive of field investigations), \$5,000; salaries and expenses of employees engaged in field investigations and expenses of not more than eight temporary branch offices, \$1,000,000; in all, \$10,989,630: *Provided*, That all employees appropriated for by this paragraph shall be engaged exclusively on the work of the Bureau of War Risk Insurance during the fiscal year 1920.

War Risk Insurance Bureau.
Director, commissioners, etc.
Note, pp. 398, 609.

Office supplies, etc.

Printing.

Furniture, equipment, etc.
Field expenses, etc.

Provided.
Work restricted.

FEDERAL FARM LOAN BUREAU: Four members of the board, at \$10,000 each; secretary, \$4,500; assistant secretary, \$3,000; four private secretaries, at \$2,000 each; custodian of securities, \$2,500; examiners of securities—one \$2,700, five at \$2,400 each; twelve registrars at \$4,000 each; chief land bank examiner, \$5,000; two land bank examiners at \$3,000 each; accountant, \$1,800; twelve clerks and stenographers for registrars, at \$1,200 each; engineer (irrigation and drainage), \$4,800; clerks—three of class three, five of class two, eight of class one, nine at \$1,000 each; stenographers—three at \$1,400 each, four at \$1,200 each; three messengers; in all, \$194,620;

Federal Farm Loan Bureau.
Members of board, secretary, etc.

Contingent expenses.

For traveling expenses of the members of the board and its officers and employees; per diem in lieu of subsistence, not exceeding \$4; and contingent and miscellaneous expenses, including books of reference and maps, and exclusive of stationery and printing and binding, \$25,000;

For rent, vault rent, and expenses of the twelve registrars' offices at \$600 each, \$7,200;

Registrars' offices.

Examinations.
Proviso.
 Pay restriction.

For the examination of national farm loan associations, including personal services and traveling expenses, \$15,000: *Provided*, That no person shall be employed hereunder at a rate of compensation exceeding \$2,500 per annum;

In all, \$241,820.

Supervising Architect's Office.
 Supervising Architect, superintendents, etc.

OFFICE OF SUPERVISING ARCHITECT: Supervising Architect, \$5,000; executive officer, \$3,250; technical officer, \$3,000; drafting division—superintendent \$3,000, assistant superintendent, \$2,750; mechanical engineering division—superintendent \$2,750, assistant superintendent \$2,400; structural division—superintendent \$2,750, assistant superintendent \$2,400; superintendents—computing division \$2,750, repairs division \$2,400, accounts division \$2,500, maintenance division \$2,500; files and records division—chief \$2,500, assistant chief, \$2,250; head draftsman, \$2,500; eight administrative clerks, at \$2,000 each; four technical clerks, at \$1,800 each; clerks—nine of class four, additional to one of class four as bookkeeper \$100, four at \$1,700 each, fourteen of class three, six at \$1,500 each, thirteen of class two, eight at \$1,300 each, twenty-one of class one, four at \$1,100 each, seven at \$1,000 each, three at \$900 each, two at \$840 each; photographer, \$2,000; foreman, duplicating galley, \$1,800; two duplicating paper chemists, at \$1,200 each; foreman, vault, safe, and lock shop, \$1,200; five messengers; two assistant messengers; messenger boys—one \$600, two at \$480 each, two at \$360 each; skilled laborers—four at \$1,000 each, seven at \$960 each, one \$900, one \$840; laborers—one \$660, one \$600; in all, \$221,020.

Comptroller's Office.

OFFICE OF COMPTROLLER OF THE TREASURY: Comptroller, \$6,000; assistant comptroller, \$4,500; attorneys—three at \$4,000 each, three at \$3,000 each; chief clerk, \$2,500; chief law clerk, \$2,500; law clerks—four at \$2,400 each, three at \$2,200 each, thirteen at \$2,000 each; five expert accountants at \$2,100 each; private secretary, \$1,800; clerks—fifteen of class four, ten of class three, seven of class two, six of class one, one \$1,000; three messengers; three assistant messengers; laborer; in all, \$157,340.

Auditing Army accounts in France.
 Salaries and expenses.
Ante, p. 293.

Auditing accounts of the Army in France: For salaries of employees in the offices of the Comptroller of the Treasury and Auditor for the War Department to audit accounts arising in connection with the Military Establishment abroad, including traveling expenses, per diem not exceeding \$4 in lieu of subsistence for officers and employees absent from Washington, rent abroad, cablegrams and telegrams, printing, stationery, office equipment and exchange thereof, supplies, and all other necessary expenses, \$375,000, of which not exceeding \$75,000 may be expended in closing up during the fiscal year 1920 the work abroad now performed pursuant to the authority for auditing accounts abroad contained in section 12 of the Act of September 24, 1917.

Closing up work.

Office of Auditor for Treasury Department.

OFFICE OF AUDITOR FOR TREASURY DEPARTMENT: Auditor, \$4,000; chief clerk and chief of division, \$2,250; law clerk, \$2,000; chief of division, \$2,250; three chiefs of division, at \$2,000 each; clerks—twenty-eight of class four, thirty-two of class three, thirty-six of class two, forty-six of class one, thirty at \$1,000 each, ten at \$900 each; messenger; three assistant messengers; four laborers; in all, \$268,340.

Temporary employees, etc.

For compensation to be fixed by the Secretary of the Treasury, of such temporary employees (nonapportioned) as may be necessary to audit the accounts and vouchers of the bureaus and offices of the Treasury Department, and including not to exceed \$3,500 for the purchase and repair of, and equipment for, labor-saving machines, \$25,000.

Office of Auditor for War Department.

OFFICE OF AUDITOR FOR WAR DEPARTMENT: Auditor, \$4,000; assistant and chief clerk, \$2,500; chiefs of division—one \$2,500, three at \$2,250 each; law clerk, \$2,000; five assistant chiefs of division, at

\$1,900 each; chief transportation clerk, \$2,000; clerks—sixty-five of class four; one hundred of class three, one hundred and forty of class two, two hundred and sixty of class one, one hundred and two at \$1,000 each, forty-six at \$900 each; foreman of messengers and laborers, \$1,000; carpenter, \$1,200; six messengers; twelve assistant messengers; eighteen laborers; four messenger boys, at \$480 each; in all, \$987,330.

For purchase of office desks, chairs, typewriters, calculating machines, and filing cases, \$15,000.

OFFICE OF AUDITOR FOR NAVY DEPARTMENT: Auditor, \$4,000; chief clerk and chief of division, \$2,250; law clerk, \$2,000; two chiefs of division, at \$2,000 each; two assistant chiefs of division, at \$2,000 each; clerks—twenty-seven of class four, forty-five of class three, forty-five of class two, sixty-five of class one, thirty-five at \$1,000 each, seven at \$900 each; helper, \$900; messenger; two assistant messengers; three laborers; messenger boy, \$480; in all, \$324,790.

OFFICE OF AUDITOR FOR INTERIOR DEPARTMENT: Auditor, \$4,000; chief clerk and chief of division, \$2,250; law clerk, \$2,000; chief of division, \$2,000; clerks—fifteen of class four, eighteen of class three, seventeen of class two, twenty of class one, four at \$1,000 each, four at \$900 each; four check assorters (unapportioned), at \$1,000 each; two messengers; two assistant messengers; laborers; in all, \$129,230.

OFFICE OF AUDITOR FOR STATE AND OTHER DEPARTMENTS: Auditor, \$4,000; chief clerk and chief of division, \$2,250; law clerk, \$2,000; two chiefs of division, at \$2,000 each; clerks—twenty-one of class four, one of class four (special examiner), twenty-three of class three, twenty of class two, twenty-five of class one, ten at \$1,000 each, three at \$900 each; messenger; two assistant messengers; messenger boy, \$480; two laborers; in all, \$163,430.

OFFICE OF AUDITOR FOR POST OFFICE DEPARTMENT: Auditor, \$5,000; assistant and chief clerk, \$3,000; law clerk, \$3,000; expert accountant, \$3,000; four chiefs of division, at \$2,250 each; four assistant chiefs of division, at \$2,000 each; three principal bookkeepers, at \$2,000 each; clerks—twenty-five of class four, eleven of class three, sixteen of class two, twenty of class one, six at \$900 each; skilled laborers—five at \$840 each, eleven at \$720 each, five at \$660 each; messenger boys—five at \$540 each, four at \$480 each, five at \$420 each; nine male laborers, at \$660 each; forewoman, \$480; nineteen charwomen; in all, \$184,520.

For compensation, to be fixed by the Secretary of the Treasury, of such number of employees as may be necessary to audit the accounts and vouchers of the Postal Service, \$481,700.

Postal Savings System: Clerks—eleven at \$1,000 each; seven skilled laborers, at \$900 each; in all, \$17,300.

OFFICE OF THE TREASURER: Treasurer, \$8,000; Assistant Treasurer, \$3,600; Deputy Assistant Treasurer, \$3,200; cashier, \$3,600; assistant cashier, \$3,000; chief clerk, \$2,500; chiefs of divisions—two at \$3,000 each, three at \$2,500 each; three assistant chiefs of division, at \$2,250 each; vault clerk, \$2,500; principal bookkeeper, \$2,500; two tellers, at \$2,500 each; assistant tellers—two at \$2,250 each, three at \$2,000 each; five section chiefs, at \$2,000 each; assistant bookkeepers—two at \$2,100 each, two at \$2,000 each; interest teller, \$2,000; vault clerk, bond division, \$2,000; clerk for Treasurer, \$1,800; coin clerk, \$1,400; clerks—twenty-five of class four, twenty-eight of class three, eight at \$1,500 each, thirty-two of class two, eight at \$1,300 each, one hundred and fifteen of class one, eighty-five at \$1,000 each, forty-five at \$900 each; expert counters—forty at \$1,200 each, ten at \$1,100 each, forty-four at \$1,000 each, ninety at \$900 each, twelve at \$800 each, twenty-six at \$720 each; two compositors and pressmen, at \$1,600 each; addressograph operator, \$1,400; two skilled laborers, at \$1,200

Office equipment.

Office of Auditor for Navy Department.

Office of Auditor for Interior Department.

Office of Auditor for State, etc., Departments.

Office of Auditor for Post Office Department.

Employees on mechanical devices.

Postal Savings System.

Treasurer's Office.

each; silver piler, \$1,000 and \$200 additional while the office is held by the present incumbent; fourteen messengers; eight assistant messengers; twenty-three laborers; messenger boys—eight at \$600 each, fourteen at \$480 each, eight at \$360 each; in all, \$778,170.

Redemption of national currency.

For the force employed in redeeming the national currency (to be reimbursed by the national banks): Superintendent, \$3,500; teller, \$2,500; bookkeeper, \$2,400; assistant tellers—one \$2,250, one \$2,000; assistant bookkeeper, \$2,000; clerks—five of class four, seven of class three, nine of class two; expert counters—thirty-five at \$1,200 each, fifty-six at \$1,000 each, fifty-two at \$900 each, thirty-five at \$800 each; two messengers; four assistant messengers; four charwomen; in all, \$225,770.

Postal Savings System.

Postal Savings System: Accountant, \$2,000; clerks—three of class two, two of class one, three at \$1,000 each; expert counter, \$900; in all, \$12,500.

Cutting machines, repairs.

For repairs to canceling and cutting machines in the office of the Treasurer of the United States, \$200.

Register's Office.

OFFICE OF REGISTER OF THE TREASURY: Register, \$4,000; assistant register, \$2,500; two chiefs of division, at \$2,000 each; clerks—two of class four, one of class three, six of class two, eight of class one, fifty at \$1,000 each, three at \$900 each; messenger; three laborers; in all, \$89,220.

Additional force.

For the following additional clerical force for the Office of the Register of the Treasury: Two chiefs of division, at \$2,000 each; clerks—one of class three, four of class two, five of class one, sixty at \$1,000 each, twenty at \$900 each; messenger; assistant messenger; two laborers; two messenger boys at \$480 each; in all, \$99,040.

Office of Comptroller of the Currency.

OFFICE OF COMPTROLLER OF THE CURRENCY: Comptroller, \$5,000; deputy comptrollers—one \$3,500, one \$3,000; chief clerk, \$2,500; chiefs of division—one \$2,500, two at \$2,200 each; general bookkeeper, \$2,000; assistant bookkeeper, \$2,000; clerks—eleven of class four, additional to bond clerk \$200, seventeen of class three, nineteen of class two, twenty-seven of class one, thirteen at \$1,000 each, seven at \$900 each; stenographer, \$1,600; multigraph operator, \$1,200; six counters, at \$840 each; messenger; five assistant messengers; three laborers; messenger boys—one \$480, one \$420; in all, \$165,560: *Provided*, That the comptroller may designate a national-bank examiner to act as chief of the examining division in his office.

Provided. Chief of examining division. National currency expenses.

For expenses of the national currency (to be reimbursed by the national banks): Superintendent, \$2,500; teller, \$2,000; clerks—one of class four, one of class three, four of class two, five of class one, four at \$1,000 each, five at \$900 each; engineer, \$1,000; counters—twelve at \$840 each, three at \$700 each; assistant messenger; fireman; messenger boy, \$420; two charwomen; in all, \$43,520.

Special examinations, etc.

For special examinations of national banks and bank plates, of keeping macerator in Treasury Building in repair, and for other incidental expenses attending the working of the macerator, and for procuring information relative to banks other than national, \$5,000.

Office of Commissioner of Internal Revenue.

OFFICE OF COMMISSIONER OF INTERNAL REVENUE: Commissioner, \$10,000; assistant commissioner, \$5,000; deputy commissioners, five at \$5,000 each; chemists—chief \$3,000, one \$2,500; assistant chemists—two at \$1,800 each, one \$1,600, one \$1,400; heads of divisions—one \$3,500, five at \$2,500 each, five at \$2,250 each; three assistant heads of divisions, at \$2,000 each; attorney, \$3,600; law clerk, \$2,000; insurance expert, \$2,000; railroad expert, \$2,000; superintendent of stamp vault, \$2,000; private secretary, \$1,800; clerks—four at \$2,000 each, fifty-two of class four, sixty of class three, ninety-eight of class two, eighty-three of class one, seventy-six at \$1,000 each, seventy-three at \$900 each; eleven messengers; twenty-one assistant messengers; sixteen laborers; in all, \$691,370.

Ante, p. 1140.

For stamp agents—one \$1,600, one \$900; counter, \$900; in all, \$3,400, to be reimbursed by the stamp manufacturers.

Stamp agents.

OFFICE OF THE COAST GUARD: Two chiefs of division, at \$3,000 each; two assistant chiefs of division, at \$2,200 each; title and contract clerk, \$2,000; law and contract clerk, \$1,800; civil engineer, \$2,250; topographer and hydrographer, \$1,800; draftsman, \$1,500; private secretary for captain commandant, \$1,400; clerks—four of class four, ten of class three, six of class two, nine of class one, ten at \$1,000 each, five at \$900 each; two messengers; assistant messenger; laborer; in all, \$81,110.

Coast Guard Office.

The services of skilled draftsmen, and such other technical services as the Secretary of the Treasury may deem necessary, may be employed only in the office of the Coast Guard in connection with the construction and repair of Coast Guard cutters, to be paid from the appropriation "Repairs to Coast Guard cutters": *Provided*, That the expenditures on this account for the fiscal year 1920 shall not exceed \$6,800. A statement of the persons employed hereunder, their duties, and the compensation paid to each shall be made to Congress each year in the annual estimates.

Technical services.

Proviso.
Limit, etc.

BUREAU OF ENGRAVING AND PRINTING: Director, \$6,000; assistant director, \$3,500; chief of division of assignments and reviews, \$3,000; chief clerk, \$2,500; disbursing agent, \$2,400; cost accountant, \$2,000; medical and sanitary officer, \$2,250; stenographer, \$1,800; storekeeper, \$1,600; assistant storekeeper, \$1,000; clerk in charge of purchases and supplies, \$2,000; clerks—two of class four, eight of class three, fourteen of class two, twelve of class one, twelve at \$1,000 each, fifteen at \$900 each, fifteen at \$840 each, three at \$780 each; nine attendants, at \$600 each; helpers—one at \$900, two at \$720 each, two at \$600 each; three messengers; seven assistant messengers; captain of watch, \$1,400; two lieutenants of watch, at \$900 each; eighty watchmen; two forewomen of charwomen, at \$540 each; thirty-five day charwomen, at \$400 each; ninety-four morning and evening charwomen, at \$300 each; foreman of laborers, \$900; four laborers; eighty-five laborers, at \$540 each; in all, \$288,910; and no other fund appropriated by this or any other Act shall be used for services, in the Bureau of Engraving and Printing, of the character specified in this paragraph, except in cases of emergency arising after the passage of this Act, and then only on the written approval of the Secretary of the Treasury, and in every such case of emergency a detailed statement of the expenditures on account thereof shall be reported to Congress at the beginning of each regular session.

Engraving and Printing Bureau.

Limit on paying for services.

SECRET SERVICE DIVISION: Chief, \$4,500; assistant chief, who shall discharge the duties of chief clerk, \$3,500; clerks—two of class four, one of class three, two of class two, two of class one, one \$1,000; assistant messenger; in all, \$20,120.

Secret Service Division.

OFFICE OF DIRECTOR OF THE MINT: Director, \$5,000; examiner, \$3,000; computer and adjuster of accounts, \$2,200; assayer, \$2,200; clerks—two of class four, one of class three, one of class one; private secretary, \$1,400; assistant in laboratory, \$1,200; messenger; assistant messenger; skilled laborer, \$720; in all, \$23,680.

Office of Director of the Mint.

For freight on bullion and coin, by registered mail or otherwise, between mints and assay offices, \$15,000.

Freight.

For contingent expenses of the Bureau of the Mint, to be expended under the direction of the director: For assay laboratory chemicals, fuel, materials, balances, weights, and other necessaries, including books, periodicals, specimens of coins, ores, and incidentals, \$800.

Contingent expenses.

For examinations of mints, expense in visiting mints for the purpose of superintending the annual settlements, and for special examinations, and for the collection of statistics relative to the annual

Examinations, etc.

Precious metals statistics.

production and consumption of the precious metals in the United States, \$4,800.

Public Health Service.

OFFICE OF SURGEON GENERAL OF PUBLIC HEALTH SERVICE: Chief clerk, \$2,250; private secretary to the Surgeon General, \$2,000; principal bookkeeper, \$2,000; statistician, \$2,000; technical assistant, \$2,000; assistant editor, \$1,800; librarian, \$1,600; clerks—five of class four, six of class three, fifteen of class two (one of whom shall be translator), nineteen of class one, six at \$1,000 each, three at \$900 each; elevator conductor, \$840; three messengers; three assistant messengers; telephone operator, \$720; three laborers; in all, \$92,970.

Contingent expenses. Stationery.

CONTINGENT EXPENSES: For stationery, including tags, labels, and index cards printed in course of manufacture, for the Treasury Department and its several bureaus and offices, \$90,000, and in addition thereto sums amounting to \$216,400 shall be deducted from other appropriations made for the fiscal year 1920, as follows: Contingent expenses, Independent Treasury, \$5,000; contingent expenses, mint at Philadelphia, \$700; contingent expenses, mint at San Francisco, \$300; contingent expenses, mint at Denver, \$300; contingent expenses, assay office at New York, \$700; materials and miscellaneous expenses, Bureau of Engraving and Printing, \$11,000; suppressing counterfeiting and other crimes, \$700; Public Health Service, \$3,500; Quarantine Service, \$1,000; preventing the spread of epidemic diseases, \$500; expenses of Coast Guard, \$5,000; general expenses of public buildings, \$6,000; collecting the revenue from customs, \$66,700; collecting war revenue, \$115,000; and said sums so deducted shall be credited to and constitute, together with the first-named sum of \$90,000, the total appropriation for stationery for the Treasury Department and its several bureaus and offices, with the exception of field officers located in foreign countries, for the fiscal year 1920.

Additional deducted from bureaus, etc.

Postage.

For postage required to prepay matter addressed to Postal Union countries, and for postage for the Treasury Department, \$1,200.

Binding.

For materials for the use of the bookbinder located in the Treasury Department, \$250.

Reference books, etc.

For newspaper clippings, financial journals, law books, city directories, and other books of reference relating to the business of the department, \$1,000.

Freight, etc.

For freight, expressage, telegraph and telephone service, \$12,000.

Rent, storage building, etc.

For rent of a storage building and the annex to the Winder Building, \$9,500.

For rent of the Cox Building, \$2,150.

For rent of stables, \$1,200.

Vehicles, etc.

For purchase, exchange, maintenance, and repair of motor trucks; purchase, exchange, and maintenance of horses, including shoeing; purchase and repair of wagons, horse-drawn passenger-carrying vehicles, and harness, all to be used for official purposes only, \$5,000.

Files.

For purchase of file holders and file cases, \$6,000.

Fuel, etc.

For purchase of coal, wood, engine oils and grease, grates, grate baskets and fixtures, blowers, coal hods, coal shovels, pokers, and tongs, \$18,000.

Lighting.

For purchase of gas, electric current for lighting and power purposes, gas and electric light fixtures, electric light wiring and material, candles, candlesticks, droplights and tubing, gas burners, gas torches, globes, lanterns, and wicks, \$21,500.

Miscellaneous.

For washing and hemming towels, purchase of awnings and fixtures, window shades and fixtures, alcohol, benzine, turpentine, varnish, baskets, belting, bellows, bowls, brooms, buckets, brushes, canvas, crash, cloth, chamois skins, cotton waste, door and window fasteners, dusters; flower-garden, street, and engine hose; lace leather, lye, nails, oils, plants, picks, pitchers, powders, stencil plates, hand stamps and repairs of same, spittoons, soap, matches, match safes, sponges, tacks, traps, thermometers, toilet paper, tools, towels,

towel racks, tumblers, wire, zinc, and for blacksmithing, repairs of machinery, removal of rubbish, sharpening tools, street car fares not exceeding \$250, advertising for proposals, and for sales at public auction in the District of Columbia, of condemned property belonging to the Treasury Department, payment of auctioneer fees, and purchase of other absolutely necessary articles, \$18,000.

For purchase of labor-saving machines and supplies for same, including the purchase and exchange of registering accountants, numbering machines, and other machines of a similar character, including time stamps for stamping date of receipt of official mail and telegrams, and repairs thereto, and purchase of supplies for photographic copying machines, \$7,500.

Labor-saving machines, etc.

For purchase of carpets, carpet border and lining, linoleum, mats, rugs, matting, and repairs, and for cleaning, cutting, making, laying, and re-laying of the same, by contract, \$3,000.

Carpets, etc.

For purchase of boxes, book rests, chairs, chair cane, chair covers, desks, bookcases, clocks, cloth for covering desks, cushions, leather for covering chairs and sofas, locks, lumber, screens, tables, typewriters, including the exchange of same, wardrobe cabinets, washstands, water coolers and stands, and for replacing other worn and unserviceable articles, \$15,000.

Furniture.

For maintenance of the automatic fire-alarm systems in the Treasury and Winder Buildings, \$1,984.88.

Fire alarm.

For operating expenses of the Arlington Building and annex, including fuel, electric current, ice, ash removal, repairs, and miscellaneous items, \$50,000.

Operating expenses, Arlington Building.

For operating expenses of the Treasury Department Annex, including fuel, electric current, ice, ash removal, repairs, and miscellaneous items, \$15,000.

Treasury Annex.

CONTINGENT AND MISCELLANEOUS EXPENSES, OFFICE OF AUDITOR FOR THE POST OFFICE DEPARTMENT: For miscellaneous items, including purchase, repair, and exchange of typewriters and adding machines, of which not exceeding \$500 may be used for furniture and repairs, not exceeding \$375 may be used for rental of telephones, and not exceeding \$300 may be used for the purchase of law books, books of reference, and city directories, \$7,500, to be expended under the direction of the Auditor for the Post Office Department under rules and regulations to be prescribed by the Secretary of the Treasury and to operate as a specific exception of the said office from the appropriation for contingent expenses, Treasury Department, unless otherwise provided by law.

Auditor for Post-Office Department. Contingent expenses.

For purchase of cards and tabulating equipment for use in auditing accounts and vouchers of the Postal service, including exchange and repairs, \$219,000, to be expended under the direction of the Auditor for the Post Office Department under rules and regulations to be prescribed by the Secretary of the Treasury: *Provided*, That not exceeding \$39,400 may be expended for the rental of tabulating and card-sorting machines.

Tabulating equipment.

Proviso. Rental allowance.

COLLECTING INTERNAL REVENUE.

Collecting internal revenue.

For salaries and expenses of collectors of internal revenue, deputy collectors, gaugers, storekeepers, and storekeeper gaugers, clerks, messengers, and janitors in internal-revenue offices, rent of offices outside of the District of Columbia, telephone service, injuries to horses (not exceeding \$150 for any horse crippled or killed), expenses of seizure and sale, and other necessary miscellaneous expenses in collecting internal-revenue taxes, \$4,288,000: *Provided*, That no part of this amount shall be used in defraying the expenses of any officer, designated above, subpoenaed by the United States court to attend any trial before a United States court or preliminary examination

Collectors, gaugers, etc.

Proviso. Witness fees.

before any United States commissioner, which expenses shall be paid from the appropriation for "Fees of witnesses, United States courts."

Assessing, collecting, etc., taxes of Revenue Act, 1918.
Ante, pp. 1057, 1140.

For expenses of assessing and collecting the internal-revenue taxes, as provided by the "Revenue Act of 1918," including the employment of the necessary officers, attorneys, experts, agents, accountants, inspectors, deputy collectors, clerks, janitors, and messengers in the District of Columbia and the several collection districts, to be appointed as provided by law, telegraph and telephone service, rental of quarters outside the District of Columbia, postage, freight, express, and other necessary miscellaneous expenses, and the purchase of such supplies, equipment, furniture, mechanical devices, printing, stationery, law books and books of reference, and such other articles as may be necessary for use in the District of Columbia and the several collection districts, \$21,000,000: *Provided*, That of this amount not to exceed \$184,160 shall be available for the expenses authorized to be incurred by the Secretary of Labor upon request of the Commissioner of Internal Revenue, in accordance with the Act "to provide revenue, and for other purposes", approved February 24, 1919: *Provided further*, That no salary shall be paid out of the said sum of \$184,160 at a rate exceeding \$3,000 per annum: *Provided further*, That not more than \$500,000 of the total amount appropriated herein may be expended by the Commissioner of Internal Revenue for detecting and bringing to trial persons guilty of violating the internal-revenue laws or conniving at the same, including payments for information and detection of such violation.

Provisos.
Child labor employment.

Ante, p. 1138.

Pay restriction.

Punishing violations of revenue laws.

To enable the Secretary of the Treasury to refund money covered into the Treasury as internal-revenue collections, under the provisions of the Act approved May 27, 1908, \$250,000.

Refunding taxes.
Vol. 35, p. 325.

Restricting sale of opium, etc.
Vol. 38, p. 785.

Restricting the sale of opium, and so forth: For expenses to enforce the provisions of the Act approved December 17, 1914, entitled "An Act to provide for the registration of, with collectors of internal revenue, and to impose a special tax upon, all persons who produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away opium or cocoa leaves, their salts, derivatives, or preparations, and for other purposes," as amended by the "Revenue Act of 1918," including the employment of agents, deputy collectors, inspectors, chemists, assistant chemists, clerks, and messengers in the field and in the Bureau of Internal Revenue in the District of Columbia, to be appointed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, and for the purchase of such supplies, equipment, mechanical devices, and other articles as may be necessary for use in the District of Columbia and the several collection districts, including not to exceed \$4 per diem in lieu of subsistence, \$750,000.

Ante, p. 1130.
Employees, etc.

Supplies, etc.

Statement of expenses in the District herefrom.

The Commissioner of Internal Revenue shall submit to Congress on the first day of its next regular session a detailed statement showing the number, designation, and annual rate of compensation of the persons employed and the amounts expended for rent and other authorized purposes in the District of Columbia from the foregoing appropriations for the collection of internal revenue.

Independent Treasury.

INDEPENDENT TREASURY.

Assistant treasurers' offices.
Baltimore.

BALTIMORE, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$4,500; cashier, \$2,500; paying teller, \$2,000; receiving teller, \$1,900; exchange teller, \$1,800; vault clerk, \$1,800; clerks—two at \$1,600 each, three at \$1,400 each, three at \$1,200 each, three at \$1,000 each; messenger, \$840; three watchmen, at \$720 each; in all, \$31,500.

Boston.

BOSTON, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$5,000; cashier, \$2,500; paying teller, \$2,500; vault clerk, \$2,000; receiving teller, \$2,000; redemption teller, \$1,800; clerks—one \$2,200,

five at \$1,600 each, one \$1,500, one \$1,400, two at \$1,200 each, three at \$1,100 each, four at \$1,000 each; chief guard, \$1,100; three watchmen, at \$850 each; laborer and guard, \$720; four money counters and handlers for money laundry machines, at \$900 each; in all, \$46,570.

CHICAGO, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$5,000; cashier, \$3,000; assistant cashier, \$2,000; vault clerk, \$2,250; paying teller, \$2,500; assorting teller, \$2,000; redemption teller, \$2,000; change teller, \$2,000; receiving teller, \$2,000; two bookkeepers, at \$1,500 each; clerks—one \$1,750, one \$1,600, nine at \$1,500 each, thirteen at \$1,200 each; attendant for money laundry machines, \$1,200; hall man, \$1,100; messenger, \$840; three watchmen, at \$720 each; janitor, \$720; eight money counters and handlers for money laundry machines, at \$900 each; in all, \$71,420.

Chicago.

CINCINNATI, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$4,500; cashier, \$2,250; paying teller, \$2,000; receiving teller, \$1,800; vault clerk, \$1,600; clerks—two at \$1,300 each, four at \$1,200 each, two at \$1,000 each; clerk and stenographer, \$1,000; chief watchman, \$840; two watchmen, at \$720 each; in all, \$24,830.

Cincinnati.

NEW ORLEANS, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$4,500; cashier, \$2,250; paying teller, \$2,000; receiving teller, \$2,000; vault clerk, \$1,800; assorting teller, \$1,200; clerks—one \$1,500, five at \$1,200 each, one \$1,000; typewriter and stenographer, \$1,000; day watchman, \$720; night watchman, \$720; messenger, \$600; four guards, at \$720 each; in all, \$28,170.

New Orleans.

NEW YORK, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$8,000; cashier, \$4,200; assistant cashier, \$3,600; chief clerk, \$3,000; check, pay division—chief, \$3,000; assistant chief, \$2,000; bond clerk and assistant vault clerk \$2,800, paying teller \$3,000, assistant paying teller \$2,250, receiving teller \$2,800; redemption division—chief \$2,700, assistant chief \$2,250, vault and authorities clerk \$2,500; coin division—chief \$2,700, assistant chief \$2,000, paying teller \$2,100; bookkeepers—chief \$2,400, two at \$2,000 each; clerks—one \$2,300, two at \$2,000 each, one \$1,900, one \$1,800, one \$1,700, four at \$1,600 each, seven at \$1,500 each, nine at \$1,400 each, five at \$1,300 each, eight at \$1,200 each, one \$1,000; messengers—two at \$1,200 each, five at \$900 each, two at \$800 each; guards—chief \$1,500, one \$1,200, four at \$1,000 each; superintendent of building, \$1,800; engineers—chief \$1,200, two at \$1,050 each; eight watchmen, at \$720 each; twelve money counters and handlers for money laundry machines, at \$900 each; in all, \$150,460.

New York.

PHILADELPHIA, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$5,000; cashier, \$2,500; paying teller, \$2,250; coin teller, \$2,000; vault clerk, \$1,900; bookkeeper, \$1,800; assorting teller, \$1,800; receiving teller, \$1,700; redemption teller, \$1,600; clerks—one \$1,600, two at \$1,500 each, two at \$1,400 each, one \$1,300, five at \$1,200 each, one \$1,000; chief guard, \$1,100; five counters, at \$900 each; six watchmen, at \$720 each; four money counters and handlers for money laundry machines, at \$900 each; in all, \$49,770.

Philadelphia.

SAINT LOUIS, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$4,500; cashier, \$2,500; paying teller, \$2,000; receiving teller, \$1,800; change teller, \$1,600; coin teller, \$1,200; clerks—two at \$1,500 each, five at \$1,200 each, two at \$1,100 each, three at \$1,000 each, three at \$900 each; two watchmen, at \$720 each; two janitors, at \$600 each; guard, \$720; in all, \$33,860.

Saint Louis.

SAN FRANCISCO, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$4,500; cashier, who also acts as vault clerk, \$2,800; bookkeeper, \$2,000; paying teller, \$2,400; receiving teller, \$2,000; clerks—one \$2,000, two at \$1,800 each, one \$1,500; stenographer and typewriter, \$1,200; messenger, \$840; four watchmen, at \$720 each; two guards, at \$720 each; in all, \$27,160.

San Francisco.

Mints and assay offices.

MINTS AND ASSAY OFFICES.

Carson City, Nev.

CARSON, NEVADA, MINT: Assayer in charge, who shall also perform the duties of melter, \$1,800; assistant assayer, \$1,200; chief clerk, \$1,200; in all, \$4,200.

For wages of workmen and other employees, \$2,000.

For incidental and contingent expenses, \$1,500.

Denver, Colo.

DENVER, COLORADO, MINT: Superintendent, \$4,500; assayer, \$3,000; superintendent, melting and refining department, \$3,000; superintendent, coining department, \$2,500; chief clerk, \$2,500; cashier, \$2,500; deposit weight clerk, \$2,000; bookkeeper, \$2,000; assistant assayer, \$2,200; assayer's assistant, \$2,000; assistant cashier, \$1,800; clerks—two at \$2,000 each, two at \$1,800 each, three at \$1,600 each, two at \$1,400 each, one \$1,200; private secretary, \$1,200; in all, \$45,600.

For wages of workmen and other employees, \$100,000.

Ante, p. 1232.

For incidental and contingent expenses, including new machinery and repairs, wastage in melting and refining department and coining department, and loss on sale of sweeps arising from the treatment of bullion and the manufacture of coin, \$85,000.

New Orleans, La.

NEW ORLEANS, LOUISIANA, MINT: Assayer in charge, who shall also perform the duties of melter, \$2,500; assistant assayer, \$1,500; chief clerk, who shall perform the duties of cashier, \$1,500; in all, \$5,500.

For wages of workmen and other employees, \$6,250.

For incidental and contingent expenses, \$2,000.

Philadelphia, Pa.

PHILADELPHIA MINT: Superintendent, \$4,500; engraver, \$4,000; assayer, \$3,000; superintendent, melting and refining department, \$3,000; superintendent, coining department, \$2,500; chief clerk, \$2,500; assistant assayer, \$2,200; cashier, \$2,500; bookkeeper, \$2,500; assistant bookkeeper, \$2,000; deposit weigh clerk, \$2,000; assistant cashier, \$1,800; curator, \$1,800; clerks—one \$2,000, one \$1,700, eight at \$1,600 each, one \$1,500, six at \$1,400 each, one \$1,300, three at \$1,200 each, three at \$1,000 each; in all, \$68,600.

For wages of workmen and other employees, \$440,000.

Ante, p. 1232.

For incidental and contingent expenses, including new machinery and repairs, cases and enameling for medals manufactured, expenses of the annual assay commission, wastage in melting and refining and in coining departments, and loss on sale of sweeps arising from the treatment of bullion and the manufacture of coins, and not exceeding \$1,000 in value of specimen coins and ores for the cabinet of the mint, \$177,000.

San Francisco.

SAN FRANCISCO, CALIFORNIA, MINT: Superintendent, \$4,500; assayer, \$3,000; superintendent, melting and refining department, \$3,000; superintendent, coining department, \$2,500; chief clerk, \$2,500; cashier, \$2,500; bookkeeper, \$2,000; assistant assayer, \$2,200; assistant cashier, \$1,800; assistant bookkeeper, \$1,800; assayer's assistant, \$2,000; deposit weigh clerk, \$2,000; clerks—one \$2,000, two at \$1,800 each, four at \$1,600 each, two at \$1,400 each, two at \$1,000 each; private secretary, \$1,400; in all, \$48,000.

For wages of workmen and other employees, \$170,000.

Ante, p. 1232.

For incidental and contingent expenses, including new machinery and repairs, wastage in the melting and refining department and in the coining department, and loss on sale of sweeps arising from the treatment of bullion and the manufacture of coin, \$75,000.

Boise, Idaho.

BOISE, IDAHO, ASSAY OFFICE: Assayer in charge, who shall also perform the duties of melter, \$1,800; assistant assayer, \$1,200; chief clerk, who shall also perform the duties of cashier, \$1,200; in all, \$4,200.

For wages of workmen and other employees, \$2,000.

For incidental and contingent expenses, \$1,300.

DEADWOOD, SOUTH DAKOTA, ASSAY OFFICE: Assayer in charge, who shall also perform the duties of melter, \$1,800; assistant assayer, \$1,200; clerk, \$1,000; in all, \$4,000.

Deadwood, S. Dak.

For wages of workmen and other employees, \$2,000.

For incidental and contingent expenses, \$1,200.

HELENA, MONTANA, ASSAY OFFICE: Assayer in charge, who shall also perform the duties of melter, \$1,800; chief clerk, who shall also perform the duties of cashier, \$1,400; assistant assayer, \$1,200; in all, \$4,400.

Helena, Mont.

For wages of workmen and other employees, \$2,500.

For incidental and contingent expenses, \$1,600.

NEW YORK ASSAY OFFICE: Superintendent, \$5,000; assayer, \$3,000; superintendent, melting and refining department, \$3,000; chief clerk, \$2,500; cashier, deposit weigh clerk, and assistant assayer, at \$2,500 each; assayer's assistant, \$2,000; bookkeeper, \$2,350; assistant cashier, \$1,800; clerks—two at \$2,000 each, four at \$1,800 each, one \$1,600, one \$1,500, one \$1,250, seven at \$1,000 each; private secretary, \$1,400; in all, \$51,100.

New York, N. Y.

For wages of workmen and other employees, \$160,000.

For incidental and contingent expenses, including new machinery and repairs, wastage in the melting and refining department, and loss on sale of sweeps arising from the treatment of bullion, \$150,000.

Anc., p. 1232.

SALT LAKE CITY, UTAH, ASSAY OFFICE: Assayer in charge, who shall also perform the duties of melter, chief clerk, and cashier, \$1,800.

Salt Lake City, Utah.

For wages of workmen, and other employees, \$1,500.

For incidental and contingent expenses, \$600.

SEATTLE, WASHINGTON, ASSAY OFFICE: Assayer in charge, who shall also perform the duties of melter, \$2,750; assistant assayer, \$2,000; chief clerk, who shall also perform the duties of cashier, \$2,000; clerks—one \$1,700, one \$1,600, one \$1,400; in all, \$11,450.

Seattle, Wash.

For wages of workmen, and other employees, \$15,000.

For incidental and contingent expenses, including rent of building, \$5,700.

WAR DEPARTMENT.

War Department.

OFFICE OF THE SECRETARY: Secretary of War, \$12,000; Assistant Secretary, \$5,000; Second Assistant Secretary, \$4,500; assistant and chief clerk, who shall sign such official papers and documents as the Secretary may direct, \$4,000; private secretary to the Secretary, \$2,500; clerk to the Secretary, \$2,000; stenographer to the Secretary, \$2,000; clerk to the Assistant Secretary, \$2,400; assistant chief clerk, \$2,400; disbursing clerk, \$2,750; appointment clerk, \$2,250; four chiefs of divisions, at \$2,000 each; superintendent of buildings outside of State, War, and Navy Department Building, in addition to compensation as chief of division, \$500; chief telegrapher, \$1,800; clerks—six of class four, seven of class three, fifteen of class two, twenty of class one, five at \$1,000 each, two at \$900 each; foreman, \$1,200; carpenters—one \$1,200, one \$1,080; chief messenger, \$1,000; skilled laborer, \$1,080; six messengers; nine assistant messengers; two telephone switchboard operators; eight laborers; two chauffeurs, at \$840 each; in all, \$151,380.

Secretary, Assistants, assistant and chief clerk, etc.

Chiefs of divisions, clerks, etc.

TEMPORARY EMPLOYEES: For the temporary employment of such additional force of clerks and other employees as in the judgment of the Secretary of War may be proper and necessary to the prompt, efficient, and accurate dispatch of official business in the War Department and its bureaus, to be allotted by the Secretary of War to such bureaus and offices as the exigencies of the existing situation may demand, \$4,000,000: *Provided*, That the Secretary of War shall submit to Congress on the first day of its next regular session a statement showing by bureaus or offices the number and designation of

Temporary employees.
Post, p. 1266.

Prorog.
Detailed statement of employees, etc., to be submitted.

Pay restriction.	the persons employed hereunder and the annual rate of compensation paid to each: <i>Provided further</i> , That no person shall be employed hereunder at a rate of compensation in excess of \$5,000 per annum, not more than five persons shall be employed hereunder at a rate of compensation in excess of \$2,400 per annum each, and not more than twenty-five persons shall be employed at a rate of compensation in excess of \$1,800 per annum each: <i>Provided further</i> , That detailed estimates shall be submitted by the War Department in the annual Book of Estimates for the fiscal year 1921 for necessary services of the character provided for in this paragraph.
Estimates for, 1921.	
Adjutant General's Office.	ADJUTANT GENERAL'S OFFICE: Chief Clerk, \$2,500; ten chiefs of divisions, at \$2,000 each; clerks—fifty-eight of class four, seventy-four of class three, one hundred and sixteen of class two, two hundred and thirty-one of class one, ninety-three at \$1,000 each; engineer, \$1,400; assistant engineer, \$900; two firemen; skilled mechanic, \$1,000; eleven messengers; sixty-one assistant messengers; four watchmen; twenty-one laborers; in all, \$852,540; all employees provided for by this paragraph for The Adjutant General's Office of the War Department shall be exclusively engaged on the work of this office for the fiscal year 1920.
Inspector General's Office.	OFFICE OF INSPECTOR GENERAL: Clerks—one of class four, two of class three, three of class two, four of class one, two at \$1,000 each; messenger; assistant messenger; messenger, \$600; in all, \$18,160.
Judge Advocate General's Office.	OFFICE OF JUDGE ADVOCATE GENERAL: Chief clerk and solicitor, \$2,500; law clerks—one \$2,400, one \$2,000; clerks—two of class four, three of class three, four of class two, eight of class one, two at \$1,000 each; three messengers; assistant messenger; in all, \$35,740.
Signal Office.	SIGNAL OFFICE: Chief clerk, \$2,000; clerks—four of class four, three of class three, five of class two, eight of class one, nine at \$1,000 each; five messengers; three assistant messengers; in all, \$45,960.
Skilled draftsmen, etc.	The services of skilled draftsmen and such other services as the Secretary of War may deem necessary may be employed only in the Signal Office to carry into effect the various appropriations for fortifications and other works of defense, and for the Signal Service of the Army, to be paid from such appropriations, in addition to the foregoing employees appropriated for in the Signal Office: <i>Provided</i> , That the entire expenditures for this purpose for the fiscal year 1920 shall not exceed \$53,280, and the Secretary of War shall each year in the annual estimates report to Congress the number of persons so employed, their duties, and the amount paid to each.
<i>Proviso</i> , Limit, etc.	
Quartermaster General's Office.	OFFICE OF QUARTERMASTER GENERAL: Chief clerk, \$2,750; principal clerks—five at \$2,250 each, three at \$2,000; clerks—fifteen of class four, twenty-nine of class three, fifty of class two, ninety-three of class one, fifty-nine at \$1,000 each; ten at \$900 each; draftsmen—three at \$1,800 each, seven at \$1,600 each, five at \$1,400 each; hydraulic and sanitary engineer, \$2,000; civil engineer, \$1,800; electrical engineer, \$2,000; electrical and mechanical engineer, \$2,250; marine engineer, \$3,500; sanitary and heating engineer, \$1,800; six messengers; fourteen assistant messengers; twelve laborers; laborer, \$600; in all, \$403,590.
Surgeon General's Office.	OFFICE OF SURGEON GENERAL: Chief clerk, \$2,250; principal assistant librarian, \$2,250; principal clerk, \$2,000; chemist, \$2,100; assistant chemist, \$1,600; pathologist, \$1,800; microscopist, \$1,800; assistant librarian, \$1,800; anatomist, \$1,600; entomologist, \$1,600; photographer, \$1,500; two translators at \$1,800 each; clerks—fourteen of class four, thirteen of class three, twenty-six of class two, thirty-six of class one, thirteen at \$1,000 each, two at \$900 each; engineer, \$1,400; skilled mechanic, \$1,000; two messengers; eleven assistant messengers; three firemen; three watchmen; superintendent of building (Army Medical Museum and Library), \$200; six laborers; four charwomen; in all, \$185,740.

OFFICE OF CHIEF OF ORDNANCE: Chief clerk, \$2,250; chief of division, \$2,000; principal clerk, \$2,000; clerks—eight of class four, ten of class three, seventeen of class two, thirty-six of class one, twelve at \$1,000 each, five at \$900 each; two messengers; assistant messenger; messengers—two at \$780 each, two at \$720 each; laborer; in all, \$126,210.

Ordnance Office.

The services of skilled draftsmen and such other services as the Secretary of War may deem necessary may be employed only in the office of the Chief of Ordnance to carry into effect the various appropriations for the armament of fortifications and for the arming and equipping of the National Guard, to be paid from such appropriations, in addition to the amount specifically appropriated for draftsmen in the Army Ordnance Bureau: *Provided*, That the entire expenditures for this purpose for the fiscal year 1920 shall not exceed \$400,000, and the Secretary of War shall each year in the annual estimates report to Congress the number of persons so employed, their duties, and the amount paid to each.

Skilled draftsmen, etc.

Proviso.
Limit, etc.

OFFICE OF CHIEF OF ENGINEERS: Chief clerk, \$2,250; two chiefs of divisions, at \$2,000 each; clerks—eight of class four, twelve of class three, fifteen of class two, twenty of class one, fourteen at \$1,000 each, six at \$900 each; six messengers; three assistant messengers; laborer; messenger boy, \$400; in all, \$112,510.

Engineer Office.

The services of skilled draftsmen, civil engineers, and such other services as the Secretary of War may deem necessary, may be employed only in the office of the Chief of Engineers, to carry into effect the various appropriations for rivers and harbors, fortifications, and surveys and preparation for and the consideration of river and harbor estimates and bills, to be paid from such appropriations: *Provided*, That the expenditures on this account for the fiscal year 1920 shall not exceed \$50,400; the Secretary of War shall each year, in the annual estimates, report to Congress the number of persons so employed, their duties, and the amount paid to each.

Skilled draftsmen, etc.

Proviso.
Limit, etc.

BUREAU OF INSULAR AFFAIRS: Law officer, \$4,500; chief clerk, \$2,250; clerks—ten of class four, seven of class three, eleven of class two, fourteen of class one, ten at \$1,000 each; three messengers; two assistant messengers; four laborers; two charwomen; in all, \$85,230.

Insular Affairs Bureau.

MILITIA BUREAU: Chief clerk, \$2,000; clerks—two of class four, three of class three, seven of class two, fifteen of class one, eight at \$1,000 each; messenger; two assistant messengers; two laborers; in all, \$49,800.

Militia Bureau.

OFFICE OF CHIEF OF COAST ARTILLERY: Chief clerk, \$2,000; clerks—one of class four, two of class three, three of class two, five of class one, three at \$1,000 each; three messengers, at \$720 each; in all, \$22,360.

Coast Artillery Office.

CONTINGENT EXPENSES, WAR DEPARTMENT: For purchase of professional and scientific books, law books, including their exchange; books of reference, blank books, pamphlets, periodicals, newspapers, maps; typewriters and adding machines; furniture and repairs to same; carpets, matting, oilcloth, file cases, towels, ice, brooms, soap, sponges, fuel, gas, and heating apparatus for and repairs to buildings (outside of the State, War, and Navy Department Building) occupied by the War Department and its bureaus; purchase and exchange of motor trucks and motorcycles; maintenance, repair, and operation of motor trucks and motorcycles, and one motor-propelled, passenger-carrying vehicle, to be used only for official purposes; freight and express charges; street car fares, not exceeding \$1,000; and other absolutely necessary expenses, including a per diem allowance not to exceed \$4 in lieu of subsistence, \$100,000.

Contingent expenses

Per diem subsistence

For stationery for the department and its bureaus and offices, \$150,000.

Stationery.

Postage stamps. For postage stamps for the department and its bureaus, as required under the Postal Union, to prepay postage on matters addressed to Postal Union countries, \$500.

Rent. For ground rent and rent of buildings in the District of Columbia for the use of the War Department, \$34,229.12.

Public buildings and grounds.

PUBLIC BUILDINGS AND GROUNDS.

Superintendent, assistant, and chief clerk, etc. **OFFICE OF PUBLIC BUILDINGS AND GROUNDS:** Superintendent, \$3,600; assistant and chief clerk, \$2,400; clerks—one of class four, one of class three, one of class two, two of class one; messenger; landscape architect, \$2,400; junior engineer, \$1,500; in all, \$17,940.

Foremen, etc.

For foremen, gardeners, mechanics, and laborers employed in the public grounds, \$31,200.

Watchmen, etc.

Park watchmen: Lieutenant, \$1,200; sergeant, \$950; second sergeant, \$900; fifty-four privates, at \$840 each; in all, \$48,410.

Wakefield, Va.

For watchman for the care of the monument and dock at Wakefield, Virginia, the birthplace of Washington, \$300.

Contingent expenses.

For contingent and incidental expenses, including purchase of professional and scientific books and technical periodicals, books of reference, blank books, photographs, and maps, \$800.

For purchase, repair, and exchange of bicycles and revolvers for park watchmen and for purchase of ammunition, \$1,500.

For purchase, maintenance, repair, operation, and exchange of motorcycles for park watchmen, \$1,176.

For purchasing and supplying uniforms to park, Monument, and bridge watchmen, \$5,120.

Part from District revenues.

Of the foregoing amounts appropriated under public buildings and grounds, the sum of \$43,703 shall be paid out of the revenues of the District of Columbia.

State, War, and Navy Department Buildings.

STATE, WAR, AND NAVY DEPARTMENT BUILDINGS.

Main building. Assistant superintendent, clerks, engineers, etc.

Office of Superintendent: Assistant superintendent, \$2,000; clerks—two of class one, one \$1,000; chief engineer, \$1,800; five assistant engineers, at \$1,200 each; electrical machinist, \$1,200; captain of the watch, \$1,200; two lieutenants of the watch, at \$840 each; forty-two watchmen; carpenter, \$1,000; chief electrician, \$1,400; electrician, \$1,200; machinist, \$1,000; painter, \$1,000; plumber, \$1,000; three dynamo tenders, at \$900 each; nine skilled laborers or mechanics, at \$840 each; messenger; foreman of laborers, \$840; sixteen firemen; twenty elevator conductors, at \$720 each; two foremen or forewomen, at \$780 each; fifty-five laborers; three second-class firemen, at \$660 each; gardener, \$720; three attendants at \$480 each; in all, \$133,980.

Contingent expenses.

For fuel, lights, repairs, miscellaneous items, printing, and city directories, \$55,000.

Ash hoist.

For the erection of an ash hoist in the south courtyard for the removal of ashes from boilers numbered five and six, \$6,000.

Mechanical stokers.

For the installation of mechanical stokers on boilers numbered three and four, \$15,000.

Navy Annex. Operating force.

NAVY DEPARTMENT ANNEX, NEW YORK AVENUE NEAR SEVENTEENTH STREET NORTHWEST: Engineer, \$1,200; six firemen; five elevator conductors, at \$720 each; seven watchmen; skilled laborer, \$840; seven laborers; attendant, \$480; in all, \$20,100.

Contingent expenses.

For fuel, lights, repairs, and miscellaneous items, \$9,000.

Potomac Park buildings. Operating force.

POTOMAC PARK OFFICE BUILDINGS: For the following employees for the maintenance and protection of the buildings: Assistant superintendent, \$2,000; clerks—one of class four, two of class three, two of class two, four of class one, four at \$1,000 each; four messengers, at \$720 each; chief engineer, \$1,800; assistant engineers—one \$1,600,

six at \$1,400 each; storekeeper, \$1,200; chief electrician, \$1,600; electricians—four at \$1,400 each, four at \$1,200 each; foreman, \$1,600; carpenters—three at \$1,400 each, seven at \$1,200 each; sign writer, \$1,400; painters—three at \$1,200 each, two at \$1,000 each; plumbers—one \$1,400, four at \$1,200 each; steam fitters—two at \$1,400 each, two at \$1,200 each; machinist, \$1,400; four switchboard operators, at \$1,200 each; six general mechanics, at \$1,000 each; guards—captain \$1,600, six lieutenants at \$1,080 each, six sergeants at \$930 each, forty at \$780 each, thirty-five at \$720 each; fire marshal, \$1,080; foreman of laborers, \$1,000; two assistant foremen of laborers, at \$840 each; four foremen or forewomen, at \$780 each; one hundred and sixty-nine laborers; twenty-two female laborers, at \$480 each; in all, \$290,320.

For fuel, lights, repairs, miscellaneous items, printing, and city directories, \$200,000.

Contingent expenses.

Mall office buildings.
Operating force.

MALL OFFICE BUILDINGS: For the following employees for the maintenance and protection of the temporary office buildings in the Mall (Units A, B, C, D, E, and F, located in Henry Park, Seaton Park, and the Smithsonian Grounds): Assistant superintendent, \$2,000; chief clerk, \$1,800; clerks—one of class three, two of class two, five of class one, four at \$1,000 each; four messengers at \$720 each; chief engineer, \$1,800; assistant to chief engineer, \$1,600; four assistant engineers at \$1,200 each; storekeeper, \$1,200; foreman, \$1,600; carpenters—four at \$1,400 each, six at \$1,200 each, two at \$1,000 each; chief electrician, \$1,600; electricians—two at \$1,400 each, six at \$1,200 each, three at \$1,000 each; three switchboard operators at \$1,000 each; four plumbers at \$1,200 each; steam fitters—two at \$1,200 each, one \$1,080; machinist, \$1,200; sign writer, \$1,400; four painters at \$1,200 each; fourteen general mechanics at \$1,000 each; firemen—seven at \$840 each, eleven at \$720 each; captain of the guard, \$1,600; lieutenants of the guard—three at \$1,080 each, three at \$1,000 each; fire marshal, \$1,080; sergeants of the guard—nine at \$930 each, six at \$840 each; guards—one hundred and sixteen at \$780 each, one hundred at \$720 each; foremen of laborers—one \$1,000; two assistant foremen of laborers at \$840 each; six foremen or forewomen at \$780 each; one hundred and eighty-eight laborers; twenty-four female laborers at \$480 each; in all, \$435,730.

Contingent expenses.

For fuel, lights, repairs, motorcycle and truck repairs, supplies, and exchange of same, miscellaneous items, printing, and city directories, \$237,500.

War Department
temporary office building.

Operating force.

WAR DEPARTMENT TEMPORARY OFFICE BUILDING (EIGHTEENTH STREET AND VIRGINIA AVENUE NORTHWEST): For the following employees for the maintenance and protection of the building: Clerk of class one; chief engineer, \$1,400; assistant engineer, \$1,000; six firemen, at \$840 each; four coal passers, at \$720 each; electrician, \$1,200; carpenter, \$1,200; painter, \$1,000; general mechanic, \$1,000; guards—captain \$1,200, two sergeants at \$930 each, twenty-five privates at \$780 each; foreman of laborers, \$840; foreman or forewoman, \$780; seventeen laborers; three female laborers, at \$480 each; in all, \$52,760.

Contingent expenses.

For fuel, lights, repairs, miscellaneous items, printing, and city directory, \$22,000.

Navy Department.

NAVY DEPARTMENT.

OFFICE OF THE SECRETARY: Secretary of the Navy, \$12,000; Assistant Secretary, \$5,000; chief clerk, \$3,000; private secretary to Secretary, \$2,500; clerk to Secretary, \$2,250; private secretary to Assistant Secretary, \$2,400; clerk to Assistant Secretary, \$2,000; disbursing clerk, \$2,250; appointment clerk, \$2,250; estimate clerk, \$2,000; stenographers—one \$1,800, one \$1,200, one \$1,000; clerks—one of class four, three of class three, five of class two, five of class

Secretary, Assistant,
clerks, etc.

one, one \$1,100, six at \$1,000 each, one \$900; three copyists; carpenter, \$1,000; four messengers; four assistant messengers; four laborers; messenger boys—four at \$600 each, three at \$480 each; in all, \$83,670.

Temporary employ-
ees.
Post, p. 1266.

TEMPORARY EMPLOYEES: For the employment of such additional temporary force of clerks, messengers, laborers, and other assistants as in the judgment of the Secretary of the Navy may be necessary to the transaction of official business in the Navy Department and its bureaus and offices, as follows:

Distribution.

Office of the Secretary, \$50,000;
Office of the solicitor, \$7,500;
Office of the Judge Advocate General, \$6,000;
Office of the Chief of Naval Operations, \$60,000;
Bureau of Navigation, \$60,000;
Office of Naval Intelligence, \$6,000;
Hydrographic Office, \$45,000;
Bureau of Steam Engineering, \$100,000;
Bureau of Construction and Repair, \$140,000;
Bureau of Medicine and Surgery, \$20,000;
Bureau of Yards and Docks, \$90,000;
Bureau of Ordnance, \$50,000;
Bureau of Supplies and Accounts, \$425,000;

Provisos.
Statement of em-
ployees, etc., to be sub-
mitted.

In all, \$1,059,500: *Provided*, That the Secretary of the Navy shall submit to Congress on the first day of its next regular session a statement showing by bureaus or offices the number and designation of the persons employed hereunder and the annual rate of compensation paid to each: *Provided further*, That not more than thirty-five persons shall be employed hereunder at rates of compensation in excess of \$2,000 per annum, of whom not more than ten shall be employed at a rate of compensation in excess of \$2,400 per annum and not more than \$4,000 per annum: *Provided further*, That detailed estimates shall be submitted by the Navy Department in the annual Book of Estimates for the fiscal year 1921 for necessary services of the character provided for in this paragraph.

Pay restriction.

Estimates for 1921.

Solicitor's Office.

OFFICE OF SOLICITOR: Solicitor, \$4,000; law clerks—one \$2,500, one \$2,400, one \$2,250, two at \$2,000 each; clerks—one of class four, two of class three, one of class two, one \$840; messenger, \$600; in all, \$22,990.

Naval Records and
Library.

OFFICE OF NAVAL RECORDS AND LIBRARY: Chief clerk, \$2,000; clerks—two of class four, one to be selected from officers of the Confederate Navy (agent for collection of Confederate records), four of class two, four of class one, two at \$1,000 each; copyist; copyist, \$720; assistant messenger; laborer; in all, \$21,000. All employees provided for by this paragraph shall be exclusively engaged on the work of this office during the fiscal year 1920.

Naval records of war
in Europe.
Expenses of collect-
ing, etc.

Toward the collection or copying and classification, with a view to publication, of the naval records of the war with the central powers of Europe, including clerical services in the District of Columbia or elsewhere, preparation of maps and illustrations, and other necessary incidental expenses, \$20,000: *Provided*, That no person shall be employed hereunder at a rate of compensation exceeding \$1,800 per annum.

Proviso.
Pay restriction.

Judge Advocate Gen-
eral's Office.

OFFICE OF JUDGE ADVOCATE GENERAL: Two attorneys, at \$2,500 each; chief law clerk, \$2,250; law clerks—one \$2,200, one \$2,000, one \$1,600; clerks—one of class four, one \$1,300, six of class one, three at \$1,000 each, one \$900; messenger; assistant messenger; in all, \$28,810.

Chief of Naval Oper-
ations.

OFFICE OF CHIEF OF NAVAL OPERATIONS: Chief clerk, \$2,250; clerks—one of class four, two of class three, three of class two, three of class one, four at \$1,000 each, one \$900; telegraphers—chief \$1,800, one \$1,400, one \$1,200, one \$1,100; two draftsmen, at \$1,200 each;

two assistant messengers; messenger boys—one \$600, two at \$400 each; laborer; in all, \$31,350.

BUREAU OF NAVIGATION: Chief clerk, \$2,250; clerks—one \$2,200, two at \$2,000 each, six of class four, five of class three, ten of class two, fourteen of class one, four at \$1,100 each, twenty-one at \$1,000 each, five at \$900 each; fourteen copyists; nine copyists, at \$840 each; messenger; two assistant messengers; messenger boys—two at \$600 each, one \$400; five laborers; in all, \$115,290. Bureau of Navigation.

OFFICE OF NAVAL INTELLIGENCE: Clerks—one of class four, one of class three, one of class two, one \$1,300, five at \$1,000 each; three translators, at \$1,400 each; draftsman, \$1,200; messenger boy, \$600; in all, \$17,100. Naval Intelligence Office.

HYDROGRAPHIC OFFICE: Hydrographic engineer, \$3,000; assistants—one \$2,200, one \$2,000; chief clerk, \$1,800; nautical experts—one \$1,800, one \$1,600, one \$1,400, three at \$1,200 each, three at \$1,000 each; clerks—one of class two, one of class one; custodian of archives, \$1,200; copyists—three at \$900 each, one \$840, two at \$720 each; compiler, \$1,400; editor of Notice to Mariners, \$1,800; computer, \$1,400; draftsmen—four at \$1,800 each, four at \$1,600 each, four at \$1,400 each, four at \$1,200 each, ten at \$1,000 each, one \$900; three apprentice draftsmen, at \$700 each; engravers—chief \$2,000, two at \$1,800 each, three at \$1,600 each, one \$1,400, six at \$1,200 each, two at \$1,000 each, one \$720; apprentice engravers—one \$800, one \$700; plate printers—chief \$1,400, one \$1,200, one \$1,000, two at \$900 each, one \$800; apprentice plate printers—one \$700, one \$600; lithographers—chief \$1,800, two at \$1,000 each, apprentice \$700; process photographer, \$1,600; lithographic transferer, \$1,400; lithographic pressman, \$1,400; photographic printer, \$1,200; two negative cutters, at \$1,000 each; electrotyper and chart plate maker, \$1,400; assistant messenger; six laborers; helpers—two at \$720 each, two at \$660 each, one \$600, one \$500, one \$480; in all, \$124,020. Hydrographic Office. Salaries.

For purchase and printing of nautical books, charts, and sailing directions; copperplates, steel plates, chart paper, packing boxes, chart portfolios, electrotyping copperplates, cleaning copperplates; tools, instruments, power, and materials for drawing, engraving, and printing; materials for and mounting charts; reduction of charts by photography; photolithographing charts for immediate use; transfer of photolithographic and other charts to copper; purchase of equipment for the storage of plates used in making charts and for the storage of Hydrographic Office charts and publications; care and repairs to printing presses, furniture, instruments, and tools; extra drawing and engraving; translating from foreign languages; telegrams on public business; preparation of pilot charts and their supplements, and printing and mailing same; purchase of data for charts and sailing directions and other nautical publications; books of reference and works and periodicals relating to hydrography, marine meteorology, navigation, surveying, oceanography, and terrestrial magnetism, and to other professional and technical subjects connected with the work of the Hydrographic Office, \$50,000. Materials, printing, etc.

Contingent expenses of branch offices at Boston, New York, Philadelphia, Baltimore, Norfolk, Savannah, New Orleans, San Francisco, Portland (Oregon), Portland (Maine), Chicago, Cleveland, Buffalo, Duluth, Sault Sainte Marie, Seattle, Panama, and Galveston, including furniture, fuel, lights, works, and periodicals relating to hydrography, marine meteorology, navigation, surveying, oceanography, and terrestrial magnetism, stationery, miscellaneous articles, rent, and care of offices, care of time balls, car fare and ferrage in visiting merchant vessels, freight and express charges, telegrams, and other necessary expenses incurred in collecting the latest infor- Pilot charts, etc.

Branch offices.
Contingent expenses.

mation for pilot charts, and for other purposes for which the offices were established, \$12,500.

- Employees. For services of necessary employees at branch offices, \$17,960.
- Personal services, etc., in Washington restricted. No expenditure shall be incurred or authorized for personal services or otherwise under the Hydrographic Office in the District of Columbia, during the fiscal year 1920, except as herein authorized by appropriations under the Navy Department or under appropriations that may be made for printing and binding.
- Naval Observatory. SALARIES. NAVAL OBSERVATORY: Astronomer, \$2,800; assistant astronomers—one \$2,400, one \$2,000, one \$1,800; assistant in department of nautical instruments, \$1,600; clerks—one of class four, one of class three, two of class two, two of class one; instrument maker, \$1,500; electrician; \$1,500; librarian, \$1,800; assistants—three at \$1,600 each, three at \$1,400 each, two at \$1,200 each; stenographer and typewriter, \$900; foreman and captain of the watch, \$1,000; carpenter, \$1,000; engineer, \$1,200; three firemen; six watchmen; mechanic, \$900; nine laborers; in all, \$52,820.
- Computations. For miscellaneous computations, \$5,000.
- Library. For professional and scientific books, books of reference, periodicals, engravings, photographs, and fixtures for the library, \$1,000.
- Apparatus, etc. For apparatus and instruments, and for repairs of the same, \$2,500.
- Contingent expenses. For repairs to buildings, fixtures, and fences; furniture, gas, chemicals, and stationery; freight (including transmission of public documents through the Smithsonian exchange), foreign postage, and expressage; plants, fertilizers, and all contingent expenses, \$3,500.
- Miscellaneous items. For fuel, oil, grease, pipe, wire, and other materials needed for the maintenance and repair of boilers, engines, heating apparatus, electric lighting and power plant, and water-supply system; purchase and maintenance of teams; maintenance, repair, exchange, or operation of motor truck and of horse-drawn passenger-carrying vehicles; material for boxing nautical instruments for transportation; paints, telegraph and telephone service, and incidental labor, \$11,000.
- Grounds and roads. For cleaning, repair, and upkeep of grounds and roads, \$6,000.
- Nautical Almanac Office. NAUTICAL ALMANAC OFFICE: For assistants in preparing for publication the American Ephemeris and Nautical Almanac—one \$2,000, two at \$1,800 each, two at \$1,600 each, two at \$1,400 each, three at \$1,200 each, two at \$1,000 each; copyist and typewriter, \$900; assistant messenger; messenger boy, \$420; in all, \$19,240.
- Computers. For pay of computers on piecework in preparing for publication the American Ephemeris and Nautical Almanac and in improving the tables of the planets, moon, and stars, \$3,000.
- Bureau of Steam Engineering. BUREAU OF STEAM ENGINEERING: Chief clerk, \$2,250; bookkeeper and accountant, \$1,800; clerks—one of class four, five of class three, six of class two, two at \$1,300 each, seven of class one, two at \$1,100 each, six at \$1,000 each, one \$900; copyist; two expert radio aids, at \$3,130 each; expert in wireless telegraphy, \$3,000; draftsmen—one (who shall be an expert in marine construction) \$2,000, one \$1,400; assistant \$1,200; two blue printers, at \$720 each; four assistant messengers; laborers—three at \$660 each, two at \$600 each; messenger boy, \$600; in all, \$65,210.
- Technical services. The services of draftsmen and such other technical services as the Secretary of the Navy may deem necessary may be employed only in the Bureau of Steam Engineering and at rates of compensation not exceeding those paid hereunder prior to January 1, 1918, to carry into effect the various appropriations for "Increase of the Navy" and "Engineering," to be paid from the appropriation "Engineering": *Provided*, That the expenditures on this account for the fiscal year 1920 shall not exceed \$230,055. A statement of the persons employed
- Preriso. Limit, etc.

hereunder, their duties, and the compensation paid to each shall be made to Congress each year in the annual estimates.

BUREAU OF CONSTRUCTION AND REPAIR: Chief clerk, \$2,250; clerks—three of class four, four of class three, four of class two, four at \$1,300 each, four of class one, eleven at \$1,100 each, fifteen at \$1,000 each; seven copyists; two assistant messengers; three laborers; messenger boys—ten at \$600 each, one \$480, one \$400; in all, \$73,350. Bureau of Construction and Repair.

The services of draftsmen and such other technical services as the Secretary of the Navy may deem necessary may be employed only in the Bureau of Construction and Repair and at rates of compensation not exceeding those paid hereunder prior to January 1, 1918, to carry into effect the various appropriations for "Increase of the Navy," and "Construction and Repair," to be paid from the appropriation "Construction and Repair": *Provided*, That the expenditures on this account for the fiscal year 1920 shall not exceed \$350,000. A statement of the persons employed hereunder, their duties, and the compensation paid to each shall be made to Congress each year in the annual estimates. Technical services.

BUREAU OF ORDNANCE: Chief clerk, \$2,250; draftsman, \$1,400; clerks—two of class four, two of class three, three of class two, one \$1,300, four of class one, one \$1,100, five at \$1,000 each; three copyists; two copyists, at \$840 each; assistant messenger; messenger boys—two at \$600 each, two at \$400 each; laborer; in all, \$34,610. Bureau of Ordnance.

The services of draftsmen and such other technical services as the Secretary of the Navy may deem necessary may be employed only in the Bureau of Ordnance, and at rates of compensation not exceeding those paid hereunder prior to January 1, 1918, to carry into effect the various appropriations for "Increase of the Navy," and "Ordnance and ordnance stores," to be paid from the appropriation "Ordnance and ordnance stores": *Provided*, That the expenditures on this account for the fiscal year 1920 shall not exceed \$100,000. A statement of the persons employed hereunder, their duties, and the compensation paid to each, shall be made to Congress each year in the annual estimates. Technical services.

BUREAU OF SUPPLIES AND ACCOUNTS: Civilian assistant, \$2,500; chief accountant, \$2,250; two chief bookkeepers, at \$2,000 each; statistician, \$1,800; clerks—six of class four, eight of class three, nine of class two, eighteen of class one, twelve at \$1,100 each, twenty-eight at \$1,000 each, nineteen at \$900 each; two copyists, at \$840 each; five assistant messengers; messenger boys—four at \$600 each, one \$480, two at \$400 each; laborer; in all, \$136,270. Bureau of Supplies and Accounts.

BUREAU OF MEDICINE AND SURGERY: Chief clerk, \$2,250; clerks—two of class four, two of class three, three of class two, two of class one, two at \$1,100 each, three at \$1,000 each; messenger; assistant messenger; laborer; naval dispensary—driver \$600, laborer \$480; in all, \$24,150. Bureau of Medicine and Surgery.

BUREAU OF YARDS AND DOCKS: Chief clerk, \$2,250; clerks—two of class four, one \$1,700, one of class three, two of class two, four of class one, one \$1,100, seven at \$1,000 each; assistant messenger; messenger boys—three at \$600 each, one \$480; two laborers; in all, \$29,170. Bureau of Yards and Docks.

The services of skilled draftsmen and such other technical services as the Secretary of the Navy may deem necessary may be employed only in the Bureau of Yards and Docks to carry into effect the various appropriations and allotments thereunder and be paid from such appropriations and allotments: *Provided*, That the expenditures on this account for the fiscal year 1920 shall not exceed \$250,000. A statement of the persons employed hereunder, their duties, and the compensation paid to each shall be made to Congress each year in the annual estimates. Technical services.

Provided.
Limit, etc.

CONTINGENT EXPENSES: For professional and technical books and periodicals, law books, and necessary reference books, including city directories, railway guides, freight, passenger, and express tariff books, for department library, \$2,000.

Stationery, furniture, etc. For stationery, furniture, newspapers, plans, drawings, and drawing materials; purchase and exchange of motor trucks or motor delivery wagons; maintenance, repair, and operation of motor trucks or motor delivery wagons, and one motor-propelled passenger-carrying vehicle, to be used only for official purposes; garage rent; street car fares not exceeding \$500; freight, expressage, postage, typewriters and computing machines; necessary traveling expenses for collection of records not exceeding \$100; and other absolutely necessary expenses of the Navy Department and its various bureaus and offices, \$150,000; it shall not be lawful to expend, for any of the offices or bureaus of the Navy Department in the District of Columbia, any sum out of appropriations made for the Naval Establishment for any of the purposes mentioned or authorized in this paragraph.

Restriction on use of naval appropriations. No part of any appropriations made for the naval service shall be expended for any of the purposes (including freight and expressage) herein provided for on account of the Navy Department in the District of Columbia, except for personal services in certain bureaus, as herein expressly authorized.

Naval appropriations not to be used for Department purposes.

Interior Department.

DEPARTMENT OF THE INTERIOR.

OFFICE OF THE SECRETARY: Secretary of the Interior, \$12,000; First Assistant Secretary, \$5,000; Assistant Secretary, \$4,500; chief clerk, including \$500 as superintendent of buildings, who shall be chief executive officer of the department and who may be designated by the Secretary to sign official papers and documents during the temporary absence of the Secretary and the Assistant Secretaries, \$4,000; assistant to the Secretary, \$2,750; private secretary to the Secretary, \$2,500; assistant attorney, \$2,500; two special inspectors (whose employment shall be limited to the inspection of offices and the work in the several offices under the control of the department), at \$2,500 each; six inspectors, at \$2,500 each; chief disbursing clerk, \$2,500; chiefs of divisions—one of supplies, \$2,250, one of appointments, mails, and files, \$2,250, and one of publications, \$2,250; expert accountant, \$2,000; clerks—four at \$2,000 each, twelve of class four, two at \$1,740 each, one \$1,620, sixteen of class three, one \$1,500, nineteen of class two, one \$1,320, twenty-five of class one, four at \$1,000 each, one \$840; returns office clerk, \$1,600; female clerk, to be designated by the President, to sign land patents, \$1,200; seven copyists; classified laborer, \$1,140; skilled laborer, \$840; multigraph operator, \$900; assistant multigraph operator, \$720; typewriter repairer, \$900; two telephone switchboard operators; eleven chauffeurs at \$720 each; ten messengers; seven assistant messengers; twenty-two laborers; skilled mechanics—one \$900, one \$720; two carpenters, at \$900 each; plumber, \$900; electrician, \$1,000; gardener, \$600; messenger boys—one \$540, one \$420; five packers at \$660 each; two elevator conductors, at \$720 each; eight female laborers, at \$400 each; captains of the watch—one \$1,200, one \$840; lieutenants of the watch—one \$1,020, three at \$840 each; three sergeants of the watch at \$750 each; sixty-eight watchmen; additional to two watchmen acting as lieutenants of watchmen, at \$120 each; engineer, \$1,200; assistant engineer, \$1,000; seven firemen; clerk to sign, under the direction of the Secretary, in his name and for him, his approval of all tribal deeds to allottees and deeds for town lots made and executed according to law for any of the Five Civilized Tribes of Indians in the Indian Territory, \$1,200; in all, \$320,270.

Secretary, Assistants, chief clerk.

Assistant, inspectors, clerks, etc.

Messengers, etc.

Watchmen, etc.

Clerk to sign tribal deeds.

General Land Office Building: Engineer and electrician, \$1,600; assistant engineer, \$1,000; four firemen; three watchmen, acting as lieutenants, at \$840 each; twenty watchmen; elevator conductor, \$720; fourteen laborers; three skilled mechanics (painter, carpenter, and plumber), at \$900 each; in all, \$35,060.

General Land Office.
Building.
Operating force.

Building for Interior Department offices, care and maintenance: Assistant superintendent, \$2,000; clerk of class two; foreman of laborers, \$1,000; two assistant foremen of laborers, at \$900 each; laborers—sixty-five at \$660 each, forty-five at \$600 each, sixteen at \$540 each; seventeen female laborers at \$400 each; sixteen charwomen; engineer, \$1,200; two assistant engineers, at \$1,000 each; nine firemen; general machinist, \$1,500; electrician, \$1,400; substation operators—three at \$1,200 each, three assistants at \$900 each; two wiremen, at \$1,000 each; two electricians' helpers, at \$720 each; painter, \$1,000; painter, \$900; carpenters—chief \$1,320; two at \$900 each; cabinetmaker, \$900; plumber, \$1,400; two assistant plumbers, at \$1,000 each; two plumbers' helpers at \$840 each; thirteen elevator conductors, at \$720 each; janitor, \$600; eighteen watchmen; copyist; four messengers; two assistant messengers; three messenger boys at \$420 each; in all, \$158,580.

Department Office
Building.
Operating force.

OFFICE OF SOLICITOR: Three members of a board of appeals, to be appointed by the Secretary of the Interior, at \$4,000 each; assistant attorneys—one \$3,000, two at \$2,750 each, four at \$2,500 each, seven at \$2,250 each, eleven at \$2,000 each; medical expert, \$2,000; clerks—one of class four, six of class three (one of whom shall act as stenographer and one of whom shall be a stenographer and typewriter); three of class two, one of class one; copyist; messenger; three assistant messengers; in all, \$90,950.

Solicitor's Office.

For per diem in lieu of subsistence of two special inspectors, while traveling on duty, at not exceeding \$4, and for actual necessary expenses of transportation (including temporary employment of stenographers, typewriters, and other assistance outside of the District of Columbia, and for incidental expenditures necessary to the efficient conduct of examinations), to be expended under the direction of the Secretary of the Interior, \$4,500.

Special inspectors.
Subsistence, etc.

For per diem at not exceeding \$4 in lieu of subsistence to six inspectors and while remaining at the seat of government under orders of the Secretary not to exceed twenty days, transportation and sleeping-car fare, incidental expenses of negotiation, inspection, and investigation, including telegraphing, \$12,800.

Inspectors.
Subsistence, etc.

GENERAL LAND OFFICE: Commissioner, \$5,000; assistant commissioner, \$3,500; chief clerk, \$3,000; chief law clerk, \$2,500; two law clerks, at \$2,200 each; three law examiners of surveyors general and district land offices, at \$2,000 each; recorder, \$2,000; chiefs of divisions—one of surveys \$2,750, one \$2,400, ten at \$2,000 each; assistant chief of division, \$2,000; law examiners—fourteen at \$2,000 each, ten at \$1,800 each, eighteen at \$1,600 each; clerks—twenty-seven of class four, fifty-seven of class three, eighty-three of class two, one hundred of class one, one hundred and twenty at \$1,000 each; twenty-three copyists; two messengers; ten assistant messengers; messenger boys—ten at \$600 each, six at \$480 each; six skilled laborers, who may act as assistant messengers when required, at \$660 each; three laborers; packer, \$720; depositary acting for the commissioner as receiver of public moneys, \$2,000, who may, with the approval of the commissioner, designate a clerk of the General Land Office to act as such depositary in his absence; clerk and librarian, \$1,000; in all, \$672,470.

General Land Office.

For per diem in lieu of subsistence, at not exceeding \$4 of examiners and of clerks detailed to inspect offices of United States surveyors general and other offices in public land service, to investigate fraudulent land entries, trespasses on the public lands, and cases of official

Per diem, etc., investigations.

misconduct, actual necessary expenses of transportation, including necessary sleeping car fares, and for employment of stenographers and other assistants when necessary to the efficient conduct of examinations, and when authorized by the Commissioner of the General Land Office, \$6,000.

Law books.

For law books for the law library, \$400.

Maps.

For connected and separate United States and other maps, prepared in the General Land Office, \$20,000: *Provided*, That of the United States maps procured hereunder 7,200 copies shall be delivered to the Senate and 14,400 copies shall be delivered to the House of Representatives, 500 copies shall be delivered to the Commissioner of the General Land Office, and the residue shall be delivered to the Secretary of the Interior for distribution. All maps delivered to the Senate and House of Representatives hereunder shall be mounted with rollers ready for use.

Proviso.
Distribution.

State and Territorial
maps.
Enlarged homestead
areas.

For separate State and Territorial maps of public-land States, including maps showing areas designated by the Secretary of the Interior under the enlarged-homestead Acts, prepared in the General Land Office, \$3,000.

Files.

For appliances in connection with filing system, \$3,000.

For steel storage boxes for folded files, \$5,000.

Indian Office.

INDIAN OFFICE: Commissioner, \$5,000; assistant commissioner, \$3,500; chief clerk, \$2,750; financial clerk, \$2,250; chiefs of divisions—one \$2,250, one \$2,000; law clerk, \$2,000; assistant chief of division, \$2,000; private secretary, \$1,800; examiner of irrigation accounts, \$1,800; draftsmen—one \$1,400, one \$1,200; clerks—twenty of class four, thirty-one of class three, thirty-eight of class two, two at \$1,500 each, sixty-eight of class one (including one stenographer), thirty-two at \$1,000 each (including one stenographer), thirty-four at \$900 each, two at \$720 each; messenger; four assistant messengers; four messenger boys, at \$420 each; in all, \$320,790.

Pension Office.

PENSION OFFICE: Commissioner, \$5,000; deputy commissioner, \$3,600; chief clerk, \$2,500; assistant chief clerk, \$2,000; medical referee, \$3,000; assistant medical referee, \$2,250; two qualified surgeons, at \$2,000 each; eight medical examiners, at \$1,800 each; six chiefs of divisions, at \$2,000 each; law clerk, \$2,250; chief of board of review, \$2,250; thirty-five principal examiners, at \$2,000 each; private secretary, \$2,000; ten assistant chiefs of divisions, at \$1,800 each; three stenographers, at \$1,600 each; disbursing clerk for the payment of pensions, \$4,000; deputy disbursing clerk, \$2,750; three supervising clerks in the disbursing division, at \$2,000 each; clerks—eighty-eight of class four, seventy-nine of class three, two hundred and thirty of class two, three hundred and one of class one, sixty-two at \$1,000 each; thirty-four copyists; twenty-three messengers; six assistant messengers; skilled laborer, \$660; two messenger boys, at \$420 each; in all, \$1,246,540.

Per diem, etc., investigations.

For per diem at not exceeding \$4 in lieu of subsistence for persons employed in the Bureau of Pensions, detailed for the purpose of making special investigations pertaining to said bureau and for actual and other necessary expenses, including telegrams, \$100,000.

Labor saving devices, etc.

For purchase, repair, and exchange of adding machines, addressing machines, typewriters, check-signing machines, and other labor-saving devices, furniture, filing cabinets, and postage on foreign mail, \$6,000.

Patent Office.

PATENT OFFICE: Commissioner, \$5,000; first assistant commissioner, \$4,500; assistant commissioner, \$3,500; chief clerk (who shall be qualified to act as principal examiner), \$3,000; five law examiners, at \$2,750 each; examiner of classification, \$3,600; five examiners in chief, at \$3,500 each; two examiners of interferences, at \$2,700 each; examiners of trade-marks and designs—one \$2,700, first assistant \$2,400, six assistants at \$1,500 each; examiners—

forty-five principals at \$2,700 each, ninety first assistants at \$2,400 each, ninety second assistants at \$2,100 each, ninety third assistants at \$1,800 each, ninety fourth assistants at \$1,500 each; financial clerk, who shall give bond in such amount as the Secretary of the Interior may determine, \$2,250; librarian, who shall be qualified to act as an assistant examiner, \$2,000; eight chiefs of divisions, at \$2,000 each; three assistant chiefs of divisions, at \$1,800 each; private secretary, to be selected and appointed by the commissioner, \$1,800; translator of languages, \$1,800; clerks—nine of class four, nine of class three, seventeen of class two, one hundred and thirty-five of class one, ninety-one at \$1,000 each; three skilled draftsmen, at \$1,200 each; four draftsmen, at \$1,000 each; ninety copyists; thirty copyists, at \$720 each; three messengers; thirty-three assistant messengers; thirteen laborers, at \$600 each; forty-five examiners' aids (who shall be selected without regard to apportionment), at \$600 each; twenty-four copy pullers (who shall be selected without regard to apportionment), at \$480 each; in all, \$1,413,300.

For purchase of law, professional, and other reference books and publications and scientific books, \$2,500.

For producing copies of weekly issue of patents, designs, and trade-marks; production of copies of drawings and specifications of exhausted patents and other papers; and for expense of transporting publications of patents issued by the Patent Office to foreign governments, \$135,000.

For investigating the question of public use or sale of inventions for two years or more prior to filing applications for patents, and such other questions arising in connection with applications for patents as may be deemed necessary by the Commissioner of Patents; and expense attending defense of suits instituted against the Commissioner of Patents, \$500.

For the share of the United States in the expense of conducting the International Bureau at Berne, Switzerland, \$750.

BUREAU OF EDUCATION: Commissioner, \$5,000; chief clerk, \$2,000; specialist in higher education, \$3,000; editor, \$2,000; statistician, \$1,800; specialist in charge of land-grant college statistics, \$1,800; two translators, at \$1,800 each; collector and compiler of statistics, \$2,400; specialists—one in foreign educational systems and one in educational systems, at \$1,800 each; clerks—five of class four, six of class three, seven of class two, nine of class one, thirteen at \$1,000 each; two copyists; two skilled laborers, at \$840 each; messenger; assistant messenger; messenger boy, \$420; in all, \$82,860.

For investigation of rural education, industrial education, physical education, and school hygiene, including personal services in the District of Columbia and elsewhere, and no salary shall be paid hereunder in excess of \$3,500 per annum, \$50,000.

For necessary traveling expenses of the commissioner and employees acting under his direction, including attendance at meetings of educational associations, societies, and other organizations, \$7,500.

For books for library, current educational periodicals, other current publications, and completing valuable sets of periodicals, \$500.

For investigation of school and home gardening in cities and manufacturing towns, including personal services in the District of Columbia and elsewhere, \$25,000: *Provided*, That no person shall be employed hereunder at a rate of compensation exceeding \$3,500 per annum.

For collecting statistics for special reports and circulars of information, including personal services in the District of Columbia and elsewhere, \$3,600.

For purchase, distribution, and exchange of educational documents, collection, exchange, and cataloguing of educational apparatus

Books, etc.

Copies of weekly issues of patents, etc.

Investigating use of inventions.

International Bureau, Berne.

Bureau of Education.

Rural, industrial etc., education.

Traveling expenses.

Library.

School and home gardening.

Proviso.
Pay restriction.

Special reports.

Distributing documents, etc.

and appliances, textbooks and educational reference books, articles of school furniture and models of school buildings illustrative of foreign and domestic systems and methods of education, and repairing the same, including personal services in the District of Columbia for the purpose of bringing the cataloguing up to date, \$2,500.

Elementary, etc., education investigations.

For investigation of elementary and secondary education, including evening schools and the wider use of the schoolhouse in cities and towns, including personal services in the District of Columbia and elsewhere, \$9,000: *Provided*, That no person shall be employed hereunder at a rate of compensation exceeding \$3,500 per annum.

Proviso.
Pay restriction.

Kindergarten education.

For investigation of kindergarten education, including personal services in the District of Columbia and elsewhere, \$6,000: *Provided*, That no person shall be employed hereunder at a rate of compensation exceeding \$2,500 per annum.

Proviso.
Pay restriction.

Superintendent of Capitol Building and Grounds.

OFFICE OF SUPERINTENDENT OF THE CAPITOL BUILDING AND GROUNDS: Superintendent, \$6,000; chief clerk, \$2,000; chief electrical engineer, \$3,750; civil engineer, \$2,400; two draftsmen, at \$1,200 each; two clerks, at \$1,200 each; compensation to disbursing clerk, \$1,000; messenger; person in charge of the heating of the Supreme Court and central portion of the Capitol, \$1,000; laborer in charge of water-closets in central portion of the Capitol, \$660; seven laborers for cleaning Rotunda, corridors, Dome, and old library portion of Capitol, at \$660 each; two laborers in charge of public closets of the House of Representatives and in the terrace, at \$720 each; bookkeeper and accountant, \$2,200; in all, \$30,710.

Contingent expenses.

CONTINGENT EXPENSES, DEPARTMENT OF THE INTERIOR: For contingent expenses of the office of the Secretary and the bureaus, offices, and buildings of the department, including \$30,000 for the Civil Service Commission; furniture, carpets, ice, lumber, hardware, dry goods, advertising, telegraphing, street car fares not exceeding \$250, and expressage; purchase and exchange of motor trucks, motorcycles, and bicycles; maintenance, repair, and operation of one motor-propelled passenger-carrying vehicle and motor trucks, motorcycles, and bicycles, to be used only for official purposes; diagrams; awnings; filing and labor-saving devices; constructing model and other cases and furniture; and other absolutely necessary expenses not hereinbefore provided for, including traveling expenses, fuel and lights, typewriting and labor-saving machines; \$175,000.

Supplies for Department Office Building.

For electrical power, electric light, gas, window washing, and telephone service, fuel, telephone, window shades, awnings, and other materials and supplies as in the judgment of the Secretary of the Interior may be required for general maintenance and operation of the building for Interior Department offices, \$65,000.

Stationery, etc.

For stationery, including tags, labels, index cards, cloth-lined wrappers, and specimen bags, printed in the course of manufacture, and such printed envelopes as are not supplied under contracts made by the Postmaster General, for the department and its several bureaus and offices, including not to exceed \$20,000 for the Civil Service Commission; \$105,000, and, in addition thereto, sums amounting to \$54,650 shall be deducted from other appropriations made for the fiscal year 1920, as follows: Surveying public lands, \$2,500; protecting public lands and timber, \$2,000; contingent expenses of offices of surveyors general, \$2,000; Capitol Building and repairs, \$150; Geological Survey, \$3,200; Bureau of Mines, \$4,000; Indian Service, \$40,000; Freedmen's Hospital, \$800; and said sums so deducted shall be credited to and constitute, together with the first-named sum of \$105,000, the total appropriation for stationery for the department and its several bureaus and offices for the fiscal year 1920.

Additional deducted from specified appropriations.

Books, periodicals, etc.

For professional and scientific books, law books, and books to complete broken sets, periodicals, directories, and other books of reference

relating to the business of the department, \$1,000, of which sum \$250 may be used for the Civil Service Commission.

For rent of building for the Civil Service Commission, \$16,875.

For rent of quarters for department trucks, and for the storage of Patent Office models and exposition exhibits, \$2,400.

For postage stamps for the department and its bureaus, as required under the Postal Union, to prepay postage on matter addressed to Postal Union countries, and for special-delivery stamps for use in the United States when it is necessary to secure immediate delivery of mail, \$2,000.

SURVEYORS GENERAL.

For salaries of surveyors general, clerks in their offices, and contingent expenses, including office rent, pay of messengers, stationery, printing, binding, drafting instruments, typewriters, furniture, fuel, lights, books of reference for office use, post-office box rent, and other incidental expenses, including the exchange of typewriters, as follows:

Alaska: Surveyor general and ex officio secretary of the Territory, \$4,000; clerks, \$11,100; contingent expenses, \$3,500; in all, \$18,600.

Arizona: Surveyor general, \$3,000; clerks, \$17,820; contingent expenses, \$600; in all, \$21,420.

California: Surveyor general, \$3,000; clerks, \$13,500; contingent expenses, \$850; in all, \$17,350.

Colorado: Surveyor general, \$3,000; clerks, \$19,450; contingent expenses, \$1,800; in all, \$24,250.

Idaho: Surveyor general, \$3,000; clerks, \$12,160; contingent expenses, \$750; in all, \$15,910.

Montana: Surveyor general, \$3,000; clerks, \$18,500; contingent expenses, \$600; in all, \$22,100.

Nevada: Surveyor general, \$3,000; clerks, \$12,080; contingent expenses, \$400; in all, \$15,480.

New Mexico: Surveyor general, \$3,000; clerks, \$18,000; contingent expenses, \$900; in all, \$21,900.

Oregon: Surveyor general, \$3,000; clerks, \$12,500; contingent expenses, \$600; in all, \$16,100.

South Dakota: Surveyor general, \$2,000; clerks, \$3,100; contingent expenses, \$300; in all, \$5,400.

Utah: Surveyor general, \$3,000; clerks, \$14,640; contingent expenses, \$750; in all, \$18,390.

Washington: Surveyor general, \$3,000; clerks, \$9,740; contingent expenses, \$750; in all, \$13,490.

Wyoming: Surveyor general, \$3,000; clerks, \$9,980; contingent expenses, \$500; in all, \$13,480.

Expenses chargeable to the foregoing appropriations for clerk hire and incidental expenses in the offices of the surveyors general shall not be incurred by the respective surveyors general in the conduct of said offices, except upon previous specific authorization by the Commissioner of the General Land Office.

The Secretary of the Interior is authorized to detail temporarily clerks from the office of one surveyor general to another as the necessities of the service may require and to pay their actual necessary traveling expenses in going to and returning from such office out of the appropriation for surveying the public lands. A detailed statement of traveling expenses incurred hereunder shall be made to Congress at the beginning of each regular session thereof.

The use of the fund created by the Act of March 2, 1895 (28th Statutes, page 937), for office work in the surveyors general's offices is extended for one year from June 30, 1919: *Provided*, That not to exceed \$25,000 of this fund shall be used for the purposes above indicated.

Rent.

Postage stamps.

Surveyors General.

Salaries and office expenses.

Ante, p. 1250.

Alaska.

Arizona.

California.

Colorado.

Idaho.

Montana.

Nevada.

New Mexico.

Oregon.

South Dakota.

Utah.

Washington.

Wyoming.

Restriction on clerk hire, etc.

Temporary details authorized.

Office work, surveys in railroad land grants. Vol. 28, p. 937.

Proviso. Limit.

GOVERNMENT IN THE TERRITORIES.

Government in the Territories.

Alaska.

TERRITORY OF ALASKA: Governor, \$7,000; four judges, at \$7,500 each; four attorneys, at \$5,000 each; four marshals, at \$4,000 each; four clerks, at \$3,500 each; in all, \$87,000.

For incidental and contingent expenses, clerk hire, not to exceed \$2,250; janitor service for the governor's offices and the executive mansion, not to exceed \$1,200; traveling expenses of the governor while absent from the capital on official business; repair and preservation of executive mansion and furniture and for care of grounds; stationery, lights, water, and fuel; in all, \$6,000, to be expended under the direction of the governor.

For rent of suitable rooms for governor's offices, \$1,500.

For finishing and furnishing third floor of executive mansion, \$2,000.

Hawaii.

TERRITORY OF HAWAII: Governor, \$7,000; secretary, \$4,000; chief justice, \$6,000; two associate justices, at \$5,500 each; in all, \$28,000.

For judges of circuit courts, at \$4,000 each, so much as may be necessary, for the fiscal year 1920.

For contingent expenses, to be expended by the governor, for stationery, postage, and incidentals, \$1,200, and for private secretary to the governor, \$2,000; in all, \$3,200.

POST OFFICE DEPARTMENT.

Post Office Department.

Postmaster General, chief clerk, etc.

Chief inspector, purchasing agent, etc.

Clerks, etc.

Messengers, watchmen, engineers, etc.

Carpenters, laborers, etc.

Readjustment of salaries, etc.

OFFICE, POSTMASTER GENERAL: Postmaster General, \$12,000; chief clerk, including \$500 as superintendent of buildings, \$4,000; private secretary, \$2,500; disbursing clerk, \$2,250; appointment clerk, assistant to chief clerk, confidential clerk to Postmaster General, and chairman, board of inspection, at \$2,000 each; chief inspector, \$4,000; chief clerk to chief inspector, \$2,000; purchasing agent, \$4,000; chief clerk to purchasing agent, \$2,000; assistant attorneys—one \$2,750, one \$2,500, three at \$2,000 each; bond examiner, \$2,500; law clerk, \$1,800; clerks—one hundred and ten of class four, one hundred and sixty-six of class three, two hundred and fifty-nine of class two, two hundred and ninety-seven of class one, one hundred and thirty-eight at \$1,000 each, twenty-six at \$900 each; skilled draftsmen—one \$2,000, three at \$1,800 each, eight at \$1,600 each, five at \$1,400 each, seven at \$1,200 each; map moulder, \$1,200; assistant map moulder, \$1,000; blue printer, \$900; assistant blue printer, \$840; telegrapher, \$1,400; typewriter repairer, \$1,200; three telephone switchboard operators; two messengers in charge of mails, at \$900 each; twenty-nine messengers; thirty-two assistant messengers; captain of the watch, \$1,200; additional to three watchmen acting as lieutenants of watchmen, at \$120 each; thirty-four watchmen; two engineers, at \$1,200 each; nine assistant engineers, at \$1,000 each; two blacksmiths or steamfitters, at \$1,000 each; three oilers, at \$840 each; fifteen firemen; twenty elevator conductors, at \$720 each; chief engineer, \$1,600; assistant electricians—two at \$1,200 each, three at \$1,000 each; two dynamo tenders, at \$900 each; carpenters—one \$1,400, three at \$1,000 each; awning maker, painter, and plumber, at \$1,000 each; assistant plumber, \$900; laborers—foreman \$900, assistant foreman \$840, two at \$840 each, seventy-six at \$720 each, four at \$660 each; female laborers—one \$540, three at \$500 each, eight at \$480 each; fifty-eight charwomen; actual and necessary expenses of the purchasing agent while traveling on business of the department, \$500; in all, \$1,659,140.

In making readjustments hereunder, the salary of any clerk in any class may be fixed by the Postmaster General at \$100 below the salary fixed by law for such class and the unused portion of such salary

shall be used to increase the salary of any clerk in any class entitled thereto by not less than \$100 above the salary fixed by law for such class. The Postmaster General shall assign to the several bureaus, offices, and divisions of the Post Office Department such number of the employees herein authorized as may be necessary to perform the work required therein; and he shall submit a statement showing such assignments and the number employed at the various salaries in the annual Book of Estimates following the estimates for salaries in the Post Office Department.

Assignments to bureaus, etc.

OFFICE, FIRST ASSISTANT POSTMASTER GENERAL: First Assistant Postmaster General, \$5,000; chief clerk, \$2,500; division of post-office service—superintendent \$4,000, assistant superintendent \$3,000, clerk in charge \$2,250, two assistant superintendents at \$2,000 each; division of postmasters' appointments—superintendent \$3,000, two assistant superintendents at \$2,000 each; superintendent, division of dead letters, \$2,500; chief, division of correspondence, \$2,000; in all, \$32,250.

Office of First Assistant Postmaster General.
Superintendents of divisions, etc.

OFFICE SECOND ASSISTANT POSTMASTER GENERAL: Second Assistant Postmaster General, \$5,000; chief clerk, \$2,500; division of railway adjustments—superintendent \$3,000, assistant superintendent \$2,250; division of foreign mails—superintendent \$3,000, assistant superintendent \$2,000; division of railway mail service—general superintendent \$4,000, assistant general superintendent \$3,500; chief clerk, \$2,000; in all, \$27,250.

Office of Second Assistant Postmaster General.
Superintendents of divisions, etc.

OFFICE THIRD ASSISTANT POSTMASTER GENERAL: Third Assistant Postmaster General, \$5,000; chief clerk, \$2,500; division of postal savings—director \$4,800, assistant director \$3,000, chief clerk \$2,500, clerk in charge of administrative section, and clerk in charge of audit section, at \$2,000 each; superintendents of divisions—stamps \$2,750, finance (who shall give bond in such amount as the Postmaster General may determine for the faithful discharge of his duties) \$2,250, classification \$2,750, registered mails \$2,500, money orders \$2,750; chief clerk, division of money orders, \$2,250; in all, \$37,050.

Office of Third Assistant Postmaster General.
Superintendents of divisions, etc.

OFFICE FOURTH ASSISTANT POSTMASTER GENERAL: Fourth Assistant Postmaster General, \$5,000; chief clerk, \$2,500; division of rural mails—superintendent \$3,000, chief clerk \$2,000; division of equipment and supplies—superintendent \$3,000, chief clerk \$2,000; topographer, \$2,400; in all, \$19,900.

Office of Fourth Assistant Postmaster General.
Superintendents of divisions, etc.

Total salaries, \$1,775,590.

CONTINGENT EXPENSES, POST OFFICE DEPARTMENT: For stationery and blank books, index and guide cards, folders, and binding devices, including purchase of free penalty envelopes, \$25,000.

Contingent expenses.
Stationery, etc.

For fuel and repairs to heating, lighting, ice, and power plant, including repairs to elevators, purchase and exchange of tools, and electrical supplies, and removal of ashes, \$60,000.

Heating, etc., plant.

For telegraphing, \$5,000.

Telegraphing, etc.

For painting, \$2,000.

Vehicles.

For purchase, exchange, hire, and maintenance of horses and horse-drawn passenger-carrying vehicles and repair of vehicles, including motor trucks and harness, \$3,200.

For rent of stables, \$500.

Miscellaneous.

For miscellaneous items, including purchase, exchange, and repair of typewriters, adding machines, and other labor-saving devices; street car fares not exceeding \$300; plumbing; floor coverings; postage stamps for correspondence addressed abroad which is not exempt under article 11 of the Rome convention of the Universal Postal Union, \$35,000, of which sum not exceeding \$6,000 may be expended for telephone service, and not exceeding \$1,500 may be expended for law books, books of reference, railway guides, city directories, books necessary to conduct the business of the department; and repairs to department buildings.

Furniture.

For furniture and filing cabinets, \$7,000.

Official Postal Guide.

For publication of copies of the Official Postal Guide, \$33,000; and the amounts received during the fiscal year 1920 from sales of the Official Postal Guide to the public may be used as a further appropriation for the publication of copies of such guides.

Heat, light, and power, city post office building.

Reimbursement for.

For reimbursement of the Government Printing Office for the cost of furnishing steam for heating and electric current for lighting and power to the Post Office Department building at Massachusetts Avenue and North Capitol Street, District of Columbia, \$40,000, or so much thereof as may be necessary.

Postal service appropriations not to be used for Department. Vol. 5, p. 80.

Appropriations made for the service of the Post Office Department in conformity with the Act of July 2, 1836, shall not be expended for any of the purposes herein provided for on account of the Post Office Department in the District of Columbia.

DEPARTMENT OF JUSTICE.

Department of Justice.

Attorney General, Solicitor General, Assistants.
Solicitors for Departments, etc.

OFFICE OF THE ATTORNEY GENERAL: Attorney General, \$12,000; Solicitor General, \$10,000; assistant to the Attorney General, \$9,000; six Assistant Attorneys General, at \$7,500 each; Solicitor for the Department of the Interior, \$5,000; Solicitor for the Post Office Department, \$5,000; Solicitor of Internal Revenue, \$5,000; Solicitor for the Department of State, \$5,000; four attorneys, at \$5,000 each, one of whom shall have charge of all condemnation proceedings in the District of Columbia and supervise the examination of titles and matters arising from such condemnation proceedings in which the United States shall be a party or have an interest, and no special attorney or counsel, or services of persons other than of those provided for herein, shall be employed for such purposes; attorneys—one \$4,500, one \$3,750, four at \$3,500 each, one \$3,250, fourteen at \$3,000 each, two at \$2,500 each; assistant attorneys—one \$3,500, two at \$3,000 each, two at \$2,750 each, five at \$2,500 each, one \$2,400, two at \$2,000 each; assistant examiner of titles, \$2,000; chief clerk, and ex officio superintendent of buildings, \$3,000; superintendent of buildings, \$500; private secretary and assistant to the Attorney General, \$3,000; clerk to the Attorney General, \$1,800; stenographer to the Solicitor General, \$1,600; law clerks—three at \$2,000 each; two at \$1,800 each; clerk in office of Solicitor of Internal Revenue, \$1,800; attorney in charge of pardons, \$3,000; superintendent of prisons, \$4,000; disbursing clerk, \$2,750; appointment clerk, \$2,000; chief of division of investigation, \$4,000; examiners—two at \$2,500 each, four at \$2,250 each, two at \$2,000 each, three at \$1,800 each; librarian, \$1,800; clerks—eight of class four, eleven of class three, ten of class two, twenty-five of class one, sixteen at \$1,000 each, fifteen at \$900 each; chief messenger, \$1,000; packer, \$900; messenger, \$960; six messengers; thirteen assistant messengers; seven laborers; seven watchmen; engineer, \$1,200; two assistant engineers, at \$900 each; two telephone switchboard operators; four firemen; two elevator conductors, at \$720 each; head charwoman, \$480; twenty-four charwomen. Division of Accounts: Chief, \$3,000; administrative accountant, \$2,500; chief bookkeeper and record clerk, \$2,200; clerks—three of class four, six of class three, six of class two, five of class one, three at \$900 each; in all, \$473,870.

Attorneys, assistants, etc.

Chief clerk, clerks, etc.

Superintendent of prisons, etc.

Investigation division.

Clerks, messengers, watchmen, etc.

Division of Accounts.

Contingent expenses.

CONTINGENT EXPENSES: For furniture and repairs, including carpets, file holders, and cases, \$1,000.

For books for law library of the department, including their exchange, \$3,000.

For purchase of session laws and statutes of the States and Territories for library of department, including their exchange, \$500.

For books for office of Solicitor of the Department of Commerce, \$300.

For books for office of Solicitor of the Department of Labor, \$500.

For stationery for department and its several bureaus, \$8,000.

For miscellaneous expenditures, including telegraphing, fuel, lights, foreign postage, labor, repairs of buildings, care of grounds, books of reference, periodicals, typewriters and adding machines and exchange of same, street-car fares not exceeding \$200, and other necessities, directly ordered by the Attorney General, \$30,000.

For official transportation, including the maintenance, repair, and operation of a motor-driven passenger car, delivery truck, and motor-cycle, to be used only for official purposes, and purchase and repair of bicycles, \$2,500.

For rent of buildings and parts of buildings in the District of Columbia, \$36,000.

OFFICE OF SOLICITOR OF THE TREASURY: Solicitor, \$5,000; Assistant Solicitor, \$3,000; chief clerk, who shall also discharge the duties of chief law clerk, \$2,250; law clerk, \$2,000; two docket clerks, at \$2,000 each; clerks—two of class four; two of class three, two of class two; assistant messenger; laborer; in all, \$27,230.

For law books, including their exchange, for office of the Solicitor of the Treasury, \$500.

OFFICE OF SOLICITOR OF THE DEPARTMENT OF COMMERCE: Solicitor, \$5,000; Assistant Solicitor, \$3,000; clerks—two of class four, two of class three, three of class two, one of class one; messenger; in all, \$21,040.

OFFICE OF SOLICITOR OF THE DEPARTMENT OF LABOR: Solicitor, \$5,000; law clerk, \$2,000; clerks—two of class four, two of class one; messenger; in all, \$13,840.

DEPARTMENT OF COMMERCE.

OFFICE OF THE SECRETARY: Secretary of Commerce, \$12,000; Assistant Secretary, \$5,000; assistant to the Secretary, \$2,750; private secretary to the Secretary, \$2,500; confidential clerk to the Secretary, \$1,800; private secretary to Assistant Secretary, \$2,100; chief clerk and superintendent, \$3,000; disbursing clerk, \$3,000; chiefs of divisions—appointments \$2,500, publications \$2,500, supplies \$2,100; assistant chief, division of publications, \$2,000; clerks—ten of class four, nine of class three, thirteen of class two, twenty of class one, fourteen at \$1,000 each, thirteen at \$900 each; two telephone operators, at \$720 each; messenger to the Secretary, \$1,000; five messengers; five assistant messengers; nine messenger boys, at \$480 each; chief engineer and electrician, \$1,400; assistant engineer, \$1,000; skilled laborers—one \$1,000, one \$900, two at \$840 each, five at \$720 each; three elevator conductors, at \$720 each; three firemen; sixteen laborers; cabinet maker, \$1,200; carpenter, \$900; chief watchman, \$900; nine watchmen; twenty-five charwomen; in all, \$196,050.

BUREAU OF LIGHTHOUSES: Commissioner, \$5,000; deputy commissioner, \$4,000; chief constructing engineer, \$4,000; superintendent of naval construction, \$3,000; chief clerk, \$2,400; clerks—one \$2,000, two of class four, two of class three, three of class two, five of class one, seven at \$1,000 each, two at \$900 each; messenger; assistant messenger; messenger boy, \$480; assistant engineers—one \$3,000, one \$2,400, one \$2,250, one \$2,000; draftsmen—one \$1,800, one \$1,600, one \$1,500, one \$1,440, one \$1,200; in all, \$65,430.

BUREAU OF CENSUS: For salaries and necessary expenses for preparing for, taking, compiling, and publishing the Fourteenth Census of the United States; for rent of office quarters outside the District of Columbia, alterations and repairs to buildings, construction of fireproof vaults, and for carrying on during the decennial census period all other work authorized and directed by law, including purchase, construction, and repair of card-punching, card-sorting,

Stationery.

Miscellaneous.

Vehicles, etc.

Rent.

Solicitor of the Treasury.

Solicitor of the Department of Commerce.

Solicitor of the Department of Labor.

Department of Commerce.

Secretary, Assistant clerks, etc.

Lighthouses Bureau.

Census Bureau. Salaries and expenses for Fourteenth Census. Post, p. 1291.

and card-tabulating machinery; experimental work in developing, improving, and constructing an integrating counter for use in statistical work; repairs to such machinery and other mechanical appliances; technical and mechanical services in connection therewith, and purchase, rental, construction, repair, and exchange of equipment and mechanical appliances; and including personal services in the District of Columbia and in the field, \$15,000,000, to continue available until June 30, 1922: *Provided*, That the Secretary of Commerce is authorized, in his discretion, to suspend during the decennial census period such work of the Census Office, other than the Fourteenth Census, as he may deem advisable.

Available to June 30, 1922.
Proviso.
Suspension of other work.

Bureau of Foreign and Domestic Commerce.
Director, assistants, etc.

BUREAU OF FOREIGN AND DOMESTIC COMMERCE: Director, \$6,000; assistant directors—one \$3,500, one \$3,000; private secretary, \$1,800; ten chiefs of divisions, at \$2,500 each; assistant chief of division, \$2,250; chief clerk, \$2,250; expert on commerce and finance, \$2,000; commercial economist, \$2,750; chiefs of sections—one \$2,500, one \$2,000; translators—one \$2,000, one \$1,800, two at \$1,400 each; editorial assistant, \$2,000; clerks—fourteen of class four, twelve of class three, two at \$1,500 each, twenty-two of class two, thirty-five of class one, twenty at \$1,000 each, fourteen at \$900 each; two messengers; four assistant messengers; laborer; two messenger boys, at \$420 each; in all, \$220,510.

Promotion of Commerce.
Post, p. 1261.

For all necessary expenses, including field investigations in the United States and abroad, purchase of documents, plans, specifications, manuscripts, and all other publications for the promotion of the commercial interests of the United States, exchange on official checks, and rent outside the District of Columbia, to further promote and develop the foreign and domestic commerce of the United States, \$325,000, to be expended under the direction of the Secretary of Commerce: *Provided*, That not more than \$50,000 of the foregoing sum shall be used for the expenses of branch offices: *Provided further*, That all moneys hereafter received by the Bureau of Foreign and Domestic Commerce in payment of photographic and other mechanical reproduction of special statistical compilations from its records shall be covered into the Treasury as a miscellaneous receipt.

Provisos.
Branch offices.

Deposit of receipts.

Promoting commerce with South and Central America.
Post, p. 1261.

To further promote and develop the commerce of the United States with South and Central America, including the employment of experts and special agents in the District of Columbia and elsewhere, purchase of books of reference and periodicals, reports, traveling and subsistence expenses of officers and employees, exchange on official checks, and all other necessary incidental expenses not included in the foregoing, to be expended under the direction of the Secretary of Commerce, \$100,000.

Commerce with the Orient.
Post, p. 1261.

To further promote and develop the commerce of the United States with the Orient, including the employment of experts and special agents in the District of Columbia, and elsewhere, purchase of books of reference and periodicals, reports, traveling and subsistence expenses of officers and employees, exchange on official checks, and all other necessary incidental expenses not included in the foregoing, to be expended under the direction of the Secretary of Commerce, \$100,000.

Commercial attachés.

Commercial attachés: For commercial attachés, to be appointed by the Secretary of Commerce, after examination to be held under his direction to determine their competency, and to be accredited through the State Department, whose duties shall be to investigate and report upon such conditions in the manufacturing industries and trade of foreign countries as may be of interest to the United States; and for one clerk to each of said commercial attachés to be paid a salary not to exceed \$1,500 each and for necessary traveling and subsistence expenses of officers, rent outside of the District of Columbia, purchase of reports, books of reference and periodicals, travel to and

Clerks, etc.

from the United States, exchange on official checks, and all other necessary expenses not included in the foregoing; such commercial attachés shall serve directly under the Secretary of Commerce and shall report directly to him, \$165,000.

STEAMBOAT-INSPECTION SERVICE: Supervising Inspector General, \$5,000; Deputy Supervising Inspector General, \$3,000; private secretary, \$1,500; clerks—one of class four, two of class three, one of class two, two of class one, two at \$1,000 each, two at \$900 each; messenger; in all, \$22,940. Steamboat-Inspection Service.

Steamboat inspectors: For eleven supervising inspectors, at \$3,450 each, \$37,950; Supervising inspectors.

Inspectors of hulls and inspectors of boilers, as authorized by law, \$225,900; Inspectors.

Assistant inspectors, as authorized by law, for the following ports: Assistant inspectors.
 New York, forty at \$2,500 each; New Orleans, six at \$2,350 each; Baltimore, ten at \$2,350 each; Providence, four at \$2,350 each; Boston, ten at \$2,350 each; Philadelphia, sixteen at \$2,350 each; San Francisco, sixteen at \$2,350 each; Buffalo, eight at \$2,100 each; Cleveland, ten at \$2,100 each; Milwaukee, four at \$2,100 each; Chicago, five at \$2,100 each; Grand Haven, four at \$2,100 each; Detroit, four at \$2,100 each; Norfolk, ten at \$2,100 each; Seattle, sixteen at \$2,100 each; Portland (Oregon), six at \$2,100 each; Albany (New York), two at \$2,100 each; Duluth, two at \$2,100 each; Portland (Maine), two at \$2,100 each; New London, two at \$2,100 each; Los Angeles, two at \$2,100 each; New Haven, two at \$2,100 each; Jacksonville, two at \$2,100 each; Pittsburgh, one \$2,100; Toledo, two at \$2,100 each; four traveling inspectors, at \$3,000 each; \$434,100;

In all, for inspectors, Steamboat-Inspection Service, \$697,950.

Clerk hire, service at large: For compensation, not exceeding \$1,500 a year to each person, of clerks to boards of steamboat inspectors, to be appointed by the Secretary of Commerce in accordance with the provisions of law \$115,000. Clerk hire.

Contingent expenses: For fees to witnesses; traveling and other expenses when on official business of the Supervising Inspector General, supervising inspectors, traveling inspectors, local and assistant inspectors, and clerks; instruments, furniture, stationery, janitor service, and every other thing necessary to carry into effect the provisions of Title 52, Revised Statutes, \$160,000. Contingent expenses.
Post, p. 1261.

BUREAU OF NAVIGATION: Commissioner, \$4,000; deputy commissioner, \$2,750; chief clerk, \$2,000; clerk to commissioner, \$1,600; clerks—two of class four, three of class three, three of class two, four of class one, four at \$1,000 each, six at \$900 each; two stenographers and typewriters to be employed not to exceed six months at the rate of \$75 per month each; two messengers; in all, \$39,730. R. S., Title LII, pp.
852-869.

Shipping service: For shipping commissioners in amounts not exceeding the following: Baltimore, \$1,200; Bath, Maine, \$1,000; Boston, \$3,000; New Bedford, \$1,200; New Orleans, \$1,500; Newport News, \$1,500; New York, \$5,000; Norfolk, \$1,500; Philadelphia, \$2,400; Portland, Maine, \$1,300; Seattle, \$3,500; Providence, \$1,800; Rockland, \$1,200; San Francisco, \$4,000; in all, \$30,100. Navigation Bureau.

Clerk hire: For compensation, to be fixed by the Secretary of Commerce, of not to exceed \$1,600 per annum to each person of clerks in the offices of shipping commissioners, \$50,000: *Provided*, That one clerk may be employed hereunder at a compensation not to exceed \$1,800 per annum. Shipping commissioners.

Contingent expenses: For rent, stationery, and other requisites for transaction of the business of shipping commissioners' offices, and for janitor in the commissioner's office at New York, \$840; in all, \$8,365. Clerk hire.

To enable the Commissioner of Navigation to secure uniformity in the admeasurement of vessels, including the employment of an ad- Proviso.
Additional allowance.

Contingent expenses.
Post, p. 1261.

Admeasurement of vessels.
Post, p. 1261.

juster of admeasurements at not to exceed \$2,100, purchase and exchange of admeasuring instruments, traveling and incidental expenses, \$3,500.

Counting passengers.
Post, p. 1261.

For purchase and repair of instruments for counting passengers, \$250.

Motor boats, etc.,
to enforce navigation
laws.
Post, p. 1261.

Enforcement of navigation laws: To enable the Secretary of Commerce to provide and operate such motor boats and employ thereon such persons as may be necessary for the enforcement, under his direction by customs officers, of laws relating to navigation and inspection of vessels, boarding of vessels, and counting of passengers on excursion boats, \$43,000.

Preventing over-
crowding of excursion
vessels, etc.

To enable the Secretary of Commerce to employ, temporarily in addition to those now provided for by law, such other persons as may be necessary, of whom not more than two at any one time may be employed in the District of Columbia, to enforce the laws to prevent overcrowding of passenger and excursion vessels, and all necessary expenses in connection therewith, \$18,000.

Wireless communica-
tion on steam vessels.
Vol. 36, p. 629; Vol.
37, p. 199.
Post, p. 1261.

Wireless-communication laws: To enable the Secretary of Commerce to enforce the Acts of Congress "to require apparatus and operators for radio communication on certain ocean steamers" and "to regulate radio communication" and carry out the international radio telegraphic convention, and to employ such persons and means as may be necessary, this employment to include salaries of employees in the District of Columbia not exceeding \$8,050 traveling and subsistence expenses, purchase and exchange of instruments, technical books, rent and all other miscellaneous items and necessary expenses not included in the foregoing, \$45,000.

Standards Bureau.

BUREAU OF STANDARDS: Director, \$6,000; physicists—chief \$4,800, one \$4,000, one qualified in optics, \$3,600, three at \$3,600 each, two at \$3,300 each, four at \$3,000 each; assistant to the director, \$3,600; associate physicists—five at \$2,700 each, five at \$2,500 each, four at \$2,200 each, seven at \$2,000 each; assistant physicists—twelve at \$1,800 each, fourteen at \$1,600 each, eighteen at \$1,400 each; chemists—chief \$4,800, two at \$3,500 each, one \$3,300, one \$3,000; associate chemists—three at \$2,700 each, three at \$2,500 each, one \$2,200, four at \$2,000 each; assistant chemists—four at \$1,800 each, four at \$1,600 each, six at \$1,400 each; physical chemist, \$1,800; laboratory assistants—twenty-three at \$1,200 each, eighteen at \$1,000 each; laboratory helpers—two at \$840 each, four at \$720 each, four at \$600 each; aids—fourteen at \$900 each, sixteen at \$720 each; twenty laboratory apprentices, at \$540 each; editor, \$2,500; secretary, \$2,200; property clerk, \$1,800; storekeeper, \$1,000; librarian, \$1,600; chief clerk, \$2,200; clerks—one of class four, three of class three, three of class two, eight of class one, seven at \$1,000 each, seven at \$900 each, two at \$720 each; two telephone operators, at \$720 each; office apprentices—four at \$540 each, two at \$480 each, two at \$420 each; six elevator boys at \$480 each; mechanics—chief and foreman of instrument shops \$2,400, one \$1,800, one \$1,600, one \$1,500, two at \$1,400 each, five at \$1,200 each, six at \$1,000 each, one \$900; machinist, \$1,200; shop apprentices—two at \$720 each, two at \$600 each, three at \$540 each, three at \$480 each; lieutenant of watch, \$900; twelve watchmen; skilled woodworkers—foreman of wood-working shops \$1,500, one \$1,200, two at \$1,000 each; skilled laborers—three at \$840 each, six at \$720 each; draftsman, \$1,200; photographers—one \$1,400, one \$1,200; packer, \$840; two messengers; assistant messenger; superintendent of mechanical plant, \$2,500; assistant engineers—one \$1,600, two at \$1,400 each, three at \$1,200 each, one \$1,000, one \$900; two pipe fitters at \$1,000 each; ten firemen; glass blowers—one \$1,600, one \$1,200; glassworker, \$1,600; expert optician, \$2,000; electricians—one \$1,400, one \$1,200, one

\$900, one helper \$900; foreman of janitors and laborers, \$900; fourteen laborers; janitors—five at \$720 each, three at \$660 each, one \$600; two female laborers, at \$360 each; in all, \$486,760.

For apparatus, machinery, tools, and appliances used in connection with buildings or work of the bureau, laboratory supplies, materials, and supplies used in the construction of apparatus, machinery, or other appliances, including their exchange; piping, wiring, and construction incident to the installation of apparatus, machinery, or appliances; furniture for laboratories and offices, cases for apparatus, \$100,000.

For repairs and necessary alterations to buildings, \$8,000.

For fuel for heat, light, and power; office expenses, stationery, books and periodicals; traveling expenses (including expenses of attendance upon meetings of technical and professional societies when required in connection with standardization, testing, or other official work of the bureau); street car fares not exceeding \$100; expenses of the visiting committee; expenses of attendance of American member at the meeting of the International Committee of Weights and Measures; supplies for operation, maintenance, and repair of a passenger automobile and motor trucks for official use, including their exchange; and contingencies of all kinds, \$60,000.

For grading, construction of roads and walks, piping grounds for water supply, lamps, wiring for lighting purposes, and other expenses incident to the improvement and care of grounds, \$7,500.

For continuation of the investigation of structural materials, such as stone, clays, cement, and so forth, including personal services in the District of Columbia and in the field, \$125,000.

For maintenance and operation of testing machines, including personal services in connection therewith in the District of Columbia and in the field, for the determination by the Bureau of Standards of the physical constants and the properties of materials as authorized by law, \$30,000.

For investigation of fire-resisting properties of building materials and conditions under which they may be most efficiently used, and for the standardization of types of appliances for fire prevention, including personal services in the District of Columbia and in the field, \$25,000.

For investigation of the standards of practice and methods of measurements of public utilities, such as gas, electric light, electric power, water, telephone, central station heating, and electric railway service, and the solution of the problem, which arise in connection with standards in such service, including personal services in the District of Columbia and in the field, \$85,000.

For investigation of materials used in the construction of rails, wheels, axles, and other railway equipment, and the cause of their failure, including personal services in the District of Columbia and in the field, \$15,000.

For testing miscellaneous materials, such as varnish materials, soap materials, inks, and chemicals, including supplies for the Government departments and independent establishments, including personal services in the District of Columbia and in the field, as authorized by law, \$30,000.

For investigation and standardization of methods and instruments employed in radio communication, including personal services in the District of Columbia and in the field, \$30,000.

To develop color standards and methods of manufacture and of color measurement, with special reference to their industrial use in standardization and specification of colorants such as dyestuffs, inks, and pigments, and other products, paint, paper, and textiles, in which color is a pertinent property, including personal services in the District of Columbia and in the field, \$10,000.

Apparatus, etc.
Post, p. 1261.

Repairs, etc.
Miscellaneous.
Post, p. 1261.

Care of grounds.

Structural materials
investigations.

Testing machines for
physical constants.

Fire-resisting build-
ing materials.

Measurements of
public utilities.

Railway equipment
investigations.

Miscellaneous test-
ing, etc.

Radio communica-
tion standardization.

Industrial colors
standardization, etc.

Clay products processes.

To study methods of measurement and technical processes used in the manufacture of pottery, brick, tile, terra cotta, and other clay products, and the study of the properties of the materials used in that industry, including personal services in the District of Columbia and in the field, \$20,000.

Experiments in physical constants of industrial materials, etc.

To determine experimentally important physical constants of materials essential to the industries or in laboratory investigations, as authorized by law, such as the determination of the value of gravity, thermal conductivities of materials, mechanical equivalent of heat, metallurgical constants such as specific and latent heats of metals and alloys, the electrochemical equivalent of metals, the velocity of light; including data important in the efficient planning of industrial processes, and in the effective utilization of the properties of materials, including personal services in the District of Columbia and in the field, \$5,000.

Aeronautical, etc., engineering investigations.

To develop methods of testing and standardizing machines, motors, tools, measuring instruments, and other apparatus and devices used in mechanical, hydraulic, and aeronautic engineering; for the comparative study of types of apparatus and methods of operation, and for the establishment of standards of performance; for the accurate determination of fundamental physical constants involved in the proper execution of this work; and for the scientific experiments and investigations needed in solving the problems which may arise in connection therewith, especially in response to the requirements of aeronautics and aviation for information of a purely scientific nature, including personal services in the District of Columbia and in the field, \$15,000.

Optical glass production.

For the investigation of the problems involved in the production of optical glass, including personal services in the District of Columbia and in the field, \$20,000.

Checking chemical analyses.

For purchase, preparation, analysis, and distribution of standard materials to be used in checking chemical analyses and in the testing of physical measuring apparatus, including personal services in the District of Columbia and in the field, \$5,000.

Textiles, paper, etc., standardization.

To investigate textiles, paper, leather, and rubber in order to develop standards of quality and methods of measurement, including personal services in the District of Columbia and in the field, \$15,000.

Sugar standardization, etc.

For the standardization and design of sugar-testing apparatus; the development of technical specifications for the various grades of sugars with particular reference to urgent problems made pressing by war conditions, especially involving the standardization and manufacture of sugars; for the study of the technical problems incidental to the collection of the revenue on sugar and to determine the fundamental scientific constants of sugars and other substances, including personal services in the District of Columbia and in the field, \$20,000.

Cooperative standardization of gauges, screw threads, etc.
Post, 1291.

To provide by cooperation of the Bureau of Standards, the War Department, the Navy Department, and the Council of National Defense, for the standardization and testing of the standard gauges, screw threads, and standards required in manufacturing throughout the United States, and to calibrate and test such standard gauges, screw threads, and standards, including necessary equipment, and personal services in the District of Columbia and in the field, \$40,000.

Coal weighing at mines, etc.

For investigating the conditions and methods of use of scales and mine cars used for weighing and measuring coal dug by miners, for the purpose of determining wages due, and of conditions affecting the accuracy of the weighing or measuring of coal at the mines, including personal services in the District of Columbia, and in the field, \$15,000.

Metallurgical researches, etc.

For metallurgical research, including alloy steels, foundry practice, and standards for metals and sands; casting, rolling, forging, and the properties of aluminum alloys; prevention of corrosion of metals and

alloys; development of metal substitutes, as for platinum; behavior of bearing metals; preparation of metal specifications; investigation of new metallurgical processes and study of methods of conservation in metallurgical manufacture and products, \$25,000.

For laboratory and field investigations of suitable methods of high temperature measurements and control in various industrial processes and to assist in making available directly to the industries the results of the bureau's investigations in this field, including personal services in the District of Columbia and in the field, \$10,000.

For the moving and installation of present equipment, and the purchase of new equipment, including personal services in the District of Columbia and in the field, \$100,000, to be immediately available.

For the investigation of the principles of sound and their application to military and industrial purposes, including personal services in the District of Columbia and in the field, \$5,000.

For technical investigations in cooperation with the industries upon fundamental problems involved in industrial development following the war, with a view to assisting in the permanent establishment of the new American industries developed during the war, including personal services in the District of Columbia and elsewhere, \$50,000, to be available immediately.

CONTINGENT EXPENSES, DEPARTMENT OF COMMERCE: For contingent and miscellaneous expenses of the offices and bureaus of the department, for which appropriations for contingent and miscellaneous expenses are not specifically made, including professional and scientific books, law books, books of reference, periodicals, blank books, pamphlets, maps, newspapers (not exceeding \$2,500); stationery; furniture and repairs to same; carpets, matting, oilcloth, file cases, towels, ice, brooms, soap, sponges; fuel, lighting and heating; purchase and exchange of motor trucks and bicycles; maintenance, repair, and operation of one motor-propelled passenger-carrying vehicle and of motor trucks and bicycles, to be used only for official purposes; freight and express charges; postage to foreign countries; telegraph and telephone service; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; repairs to building occupied by offices of the Secretary of Commerce; rental of water-cooling plant in Commerce Building, not to exceed \$1,400; first-aid outfits for use in the buildings occupied by employees of this department; storage of documents belonging to the Bureau of Lighthouses, not to exceed \$1,500; street-car fares, not exceeding \$300; and all other miscellaneous items and necessary expenses not included in the foregoing, \$50,000, and in addition thereto sums amounting to \$54,250 shall be deducted from other appropriations made for the fiscal year 1920 and added to the appropriation "Contingent expenses, Department of Commerce," in order to facilitate the purchase through the central purchasing office as provided in the Act of June 17, 1910 (Statutes at Large, volume 36, page 531), of certain supplies for bureaus and offices for which contingent and miscellaneous appropriations are specifically made as follows: Bureau of Foreign and Domestic Commerce—promoting commerce \$6,500, promoting commerce (South and Central America) \$3,000, commercial attachés \$6,000, promoting commerce in the Orient, \$4,000; general expenses, Lighthouse Service, \$8,500; contingent expenses, Steamboat-Inspection Service, \$7,500; contingent expenses, shipping service, \$500; instruments for measuring vessels, \$500; instruments for counting passengers, \$250; enforcement of wireless communication laws, \$1,000; Bureau of Standards—equipment \$1,500, general expenses \$2,000; general expenses, Coast and Geodetic Survey, \$4,500; miscellaneous expenses, Bureau of Fisheries, \$8,500; and the said total sum of \$104,250 shall be and constitute the appropriation for contingent

High temperature measurements, etc.

Equipment purchases, etc.

Acoustic investigations.

Industrial development investigations.

Contingent expenses.

Additional to be deducted from bureaus, etc., for purchases through supply committee.

Vol. 36, p. 531.

To be expended through Division of Supplies.

expenses, Department of Commerce, to be expended through the central purchasing office (Division of Supplies), Department of Commerce, and shall also be available for objects and purposes of the several appropriations mentioned under the title "Contingent expenses, Department of Commerce," in this Act.

Minor purchases. R. S., sec. 3709, p. 773.

Hereafter section 3709 of the Revised Statutes of the United States shall not be construed to apply to any purchase or service rendered for the Department of Commerce when the aggregate amount involved does not exceed the sum of \$25.

Rent. *Proviso.* Five-year lease.

For rent of buildings in the District of Columbia, \$66,500: *Provided*, That the Secretary of Commerce is authorized, in his discretion, to enter into a contract for the lease for a period not to exceed five years with an option for a period of five additional years, of the Commerce Building, now occupied by the Department of Commerce, at an annual rental not to exceed \$65,500.

Storage.

For rent of storage space outside the Commerce Building, \$2,000.

Department of Labor.

DEPARTMENT OF LABOR.

Secretary, Assistant, clerks, etc.

OFFICE OF THE SECRETARY: Secretary of Labor, \$12,000; Assistant Secretary, \$5,000; chief clerk, \$3,000; disbursing clerk, \$3,000; private secretary to the Secretary, \$2,500; clerk to the Secretary, \$1,800; private secretary to the Assistant Secretary, \$2,100; chief of division of publications and supplies, \$2,500; appointment clerk, \$2,100; deputy disbursing clerk, \$2,100; assistant chief, division of publications and supplies, \$2,000; librarian, \$2,000; clerks—four of class four, eleven of class three, nine of class two, thirteen of class one, nine at \$1,000 each, four at \$900 each; three telephone switchboard operators; two messengers; five assistant messengers; five messenger boys, at \$480 each; engineer, \$1,100; two skilled laborers, at \$840 each; electrician, \$1,000; three firemen; eleven laborers (one of whom, when necessary, shall assist and relieve the elevator conductor); lieutenant of the watch, \$840; six watchmen; thirteen charwomen; three elevator conductors, at \$720 each; in all, \$139,180.

Commissioners of conciliation. Vol. 37, p. 738.

COMMISSIONERS OF CONCILIATION: To enable the Secretary of Labor to exercise the authority vested in him by section 8 of the Act creating the Department of Labor, and to appoint commissioners of conciliation, for per diem in lieu of subsistence at not exceeding \$4, traveling expenses, and not to exceed \$12,000 for personal services in the District of Columbia, \$175,000.

Labor Statistics Bureau.

BUREAU OF LABOR STATISTICS: Commissioner, \$5,000; chief statistician, who shall also perform the duties of chief clerk, \$3,000; editor, \$2,500; three statisticians at \$3,000 each; six statistical experts, at \$2,000 each; employees—two at \$2,760 each, two at \$2,520 each, seven at \$2,280 each, four at \$2,000 each, six at \$1,800 each, six at \$1,600 each, seven at \$1,400 each, two at \$1,200 each; special agents—six at \$1,800 each, eight at \$1,600 each, eight at \$1,400 each, four at \$1,200 each; clerks—nine of class four, eight of class three, eleven of class two, seventeen of class one, eight at \$1,000 each; two copyists; messenger; three assistant messengers; two laborers; in all, \$217,140.

Per diem, special agents, etc.

For per diem in lieu of subsistence of special agents and employees, and for their transportation; experts and temporary assistance for field service outside of the District of Columbia, to be paid at the rate of not exceeding \$8 per day; temporary statistical clerks, stenographers, and typewriters in the District of Columbia, to be selected from civil-service registers and to be paid at the rate of not exceeding \$100 per month, the same person to be employed for not more than six consecutive months, the total expenditure for such temporary clerical assistance in the District of Columbia not to exceed \$6,000; traveling expenses of officers and employees, purchase of reports and materials for reports and bulletins of the Bureau of Labor

Temporary statistical assistants, etc.

Statistics, and for subvention to "International Association for Labor Legislation," and necessary expenses connected with representation of the United States Government therein, \$80,000.

Association for Labor Legislation.

For periodicals, newspapers, documents, and special reports for the purpose of procuring strike data, price quotations, and court decisions, for the Bureau of Labor Statistics, \$300.

Periodicals, etc.

BUREAU OF IMMIGRATION: Commissioner General, \$5,000; Assistant Commissioner General, who shall also act as chief clerk and actuary, \$3,500; private secretary, \$1,800; chief statistician, \$2,000; two law examiners, at \$2,000 each; clerks—five of class four, five of class three, eight of class two, ten of class one, nine at \$1,000 each, seven at \$900 each; two messengers; assistant messenger; in all, \$74,200.

Immigration Bureau.

Division of Information: Chief, \$3,500; assistant chief, \$2,500; clerks—two of class four, one of class three, two of class two, three of class one, one \$900; messenger; in all, \$19,340.

Information Division.

BUREAU OF NATURALIZATION: Commissioner, \$4,000; deputy commissioner, \$3,250; clerks—eight of class four, twelve of class three, sixteen of class two, sixteen of class one, ten at \$1,000 each, two at \$900 each; messenger; two assistant messengers; messenger boy, \$480; in all, \$97,010.

Naturalization Bureau.

CHILDREN'S BUREAU: Chief, \$5,000; assistant chief, \$2,400; experts—one on sanitation \$2,800, industrial \$2,000, social service \$2,000, statistical \$2,000; administrative clerk, \$2,000; editor, \$2,000; special agents—one \$1,800, four at \$1,600 each, ten at \$1,400 each, twelve at \$1,200 each; private secretary to chief of bureau, \$1,500; clerks—two of class four, four of class three, four of class two, seventeen of class one, ten at \$1,000 each; copyist; messenger; in all, \$106,040.

Children's Bureau.

To investigate and report upon matters pertaining to the welfare of children and child life, and especially to investigate the questions of infant mortality, \$80,000: *Provided*, That not exceeding eight persons shall be employed hereunder at a rate of compensation of \$2,000 each per annum and above that sum.

Child life, mortality, etc.

Proviso.
Pay restriction.

For traveling expenses and per diem in lieu of subsistence at not exceeding \$4 of officers, special agents, and other employees of the Children's Bureau; experts and temporary assistants, to be paid at a rate not exceeding \$6 a day, and interpreters to be paid at a rate not exceeding \$4 a day when actually employed; purchase of reports and material for the publications of the Children's Bureau, newspapers and clippings to enable the Children's Bureau to secure data regarding the progress of legislation affecting children and the activities of public and private organizations dealing with children, and for reprints from State, city, and private publications for distribution when said reprints can be procured more cheaply than they can be printed by the Government, \$94,000.

Per diem subsistence, experts, etc.

Materials for publication, etc.

CONTINGENT EXPENSES, DEPARTMENT OF LABOR: For contingent and miscellaneous expenses of the offices and bureaus of the department, for which appropriations for contingent and miscellaneous expenses are not specifically made, including the purchase of stationery, furniture, and repairs to the same, carpets, matting, oilcloth, file cases, towels, ice, brooms, soap, sponges, laundry, street car fares not exceeding \$150, lighting and heating; purchase, exchange, maintenance and repair of motorcycles and motor trucks; maintenance and repair of a motor-propelled passenger-carrying vehicle to be used only for official purposes; freight and express charges, postage to foreign countries, telegraph and telephone service, typewriters, adding machines, and other labor-saving devices; repairs to the building occupied by the office of the Secretary of Labor; purchase of law books, books of reference, and periodicals not exceeding \$2,000; in all, \$50,000; and in addition thereto such sum as may be necessary, not in excess of \$13,500, to facilitate the purchase, through

Contingent expenses.

Additional from immigration expenses.
Vol. 36, p. 531.

the central purchasing office as provided in the Act of June 17, 1910 (Thirty-sixth Statutes at Large, page 531), of certain supplies for the Immigration Service, shall be deducted from the appropriation "Expenses of regulating immigration" made for the fiscal year 1920 and added to the appropriation "Contingent expenses, Department of Labor," for that year; and the total sum thereof shall be and constitute the appropriation for contingent expenses for the Department of Labor, to be expended through the central purchasing office (Division of Publications and Supplies), Department of Labor.

Hereafter section 3709 of the Revised Statutes of the United States shall not be construed to apply to any purchase or service rendered for the Department of Labor when the aggregate amount involved does not exceed the sum of \$25.

RENT: For rent of buildings and parts of buildings in the District of Columbia for the use of the Department of Labor, \$24,000.

Judicial.

JUDICIAL.

Supreme Court.

SUPREME COURT: Chief Justice, \$15,000; eight associate justices, at \$14,500 each; marshal, \$4,500; nine stenographic clerks, one for the Chief Justice and one for each associate justice, at not exceeding \$2,000 each; in all, \$153,500.

Circuit Courts of Appeals.

CIRCUIT COURTS OF APPEALS: Thirty-three circuit judges, at \$8,500 per annum each from March 1, 1919, to June 30, 1920, both dates inclusive; nine clerks of circuit courts of appeals, at \$3,500 each; messenger, to act as librarian and crier, circuit court of appeals, eighth circuit, \$3,000; in all, \$331,500.

District judges.

DISTRICT JUDGES: Ninety-seven district judges, at \$7,500 per annum each from March 1, 1919, to June 30, 1920, both dates inclusive, \$776,000.

District Court Hawaii.

DISTRICT COURT, TERRITORY OF HAWAII: Two judges, at \$7,500 per annum each from March 1, 1919, to June 30, 1920, both dates inclusive; clerk, \$3,000; reporter, \$1,200; in all, \$20,200.

District Court, Porto Rico.

DISTRICT COURT FOR PORTO RICO: District judge, \$7,500 per annum from March 1, 1919, to June 30, 1920, both dates inclusive; clerk, \$3,000; in all, \$11,333.34.

Retired judges.
Ante, p. 1157.

RETIRED JUDGES: For salaries of judges retired under section 260 of the Judicial Code (Thirty-sixth Statutes at Large, page 1161), so much as may be necessary for the fiscal year 1920.

Court of Appeals,
D. C.

COURT OF APPEALS, DISTRICT OF COLUMBIA: Chief justice, at \$8,500 per annum from March 1, 1919, to June 30, 1920, both dates inclusive; two associate justices, at \$8,500 per annum each from March 1, 1919, to June 30, 1920, both dates inclusive; clerk, \$3,250, and \$250 additional as custodian of the Court of Appeals Building; assistant or deputy clerk, \$2,250; reporter, \$1,500: *Provided*, That the reports issued by him shall not be sold for more than \$5 per volume; crier, who shall also act as stenographer and typewriter in the clerk's office when not engaged in court room, \$1,200; three messengers, at \$720 each; three stenographers, one for the chief justice and one for each associate justice, at \$1,200 each; necessary expenditures in the conduct of the clerk's office, \$1,000; in all, \$42,043.34, one-half of which shall be paid from the revenues of the District of Columbia.

Protiso
Reports.Half from District
revenues.

Supreme Court, D. C.

SUPREME COURT, DISTRICT OF COLUMBIA: Chief justice, \$7,500 per annum from March 1, 1919, to June 30, 1920, both dates inclusive; five associate justices, at \$7,500 per annum each from March 1, 1919, to June 30, 1920, both dates inclusive; six stenographers, one for the chief justice and one for each associate justice, at \$1,100 each; in all, \$54,433.34, one-half of which shall be paid from the revenues of the District of Columbia.

Half from District
revenues.

NATIONAL PARK COMMISSIONERS: For commissioners in the Crater Lake, Glacier, Mount Rainier, and Yellowstone National Parks, at \$1,500 each, \$6,000. The provisions of section 21 of the legislative, executive, and judicial appropriation Act approved May 28, 1896, shall not be construed as impairing the rights of said commissioners to receive the salaries provided herein.

National Park Commissioners.
Salaries.
Vol. 29, p. 184.

BOOKS FOR JUDICIAL OFFICERS: For purchase and rebinding of law books, including the exchange thereof, for United States judges, district attorneys, and other judicial officers, including the nine libraries of the United States circuit courts of appeals, to be expended under the direction of the Attorney General: *Provided*, That such books shall in all cases be transmitted to their successors in office; all books purchased thereunder to be marked plainly, "The property of the United States," \$16,000.

Books for judicial officers.

Proviso.
Transmittal to successors.

COURT OF CUSTOMS APPEALS: Presiding judge and four associate judges, at \$8,500 per annum each from March 1, 1919, to June 30, 1920, both dates inclusive; marshal, \$3,000; clerk, \$3,500; assistant clerk, \$2,000; five stenographic clerks, at \$1,600 each; stenographic reporter, \$2,500; messenger, \$840; in all, \$64,840.

Court of Customs Appeals.

For rent of necessary quarters in the District of Columbia, and elsewhere, \$7,000; books and periodicals, including their exchange, stationery, supplies, traveling expenses, freight, telephone and telegraph, heat, light, and power service, drugs, chemicals, cleansers, furniture, and printing; pay of bailiffs and all other necessary employees not otherwise specifically provided for; and such other miscellaneous expenses as may be approved by the presiding judge, \$5,660; in all, \$12,660.

Miscellaneous expenses.

COURT OF CLAIMS: Chief Justice, at \$8,000 per annum from March 1, 1919, to June 30, 1920, both dates inclusive; four judges, at \$7,500 per annum each from March 1, 1919, to June 30, 1920, both dates inclusive; chief clerk, \$3,500; assistant clerk, \$2,500; bailiff, \$1,500; clerks—two at \$1,600 each (one of whom shall be a stenographer), one \$1,400, two at \$1,200 each; four stenographers, at \$1,200 each; chief messenger, \$1,000; two assistant messengers; three firemen; three watchmen; elevator conductor, \$720; two laborers; two charwomen; in all, \$69,080.

Court of Claims.

For auditors, and additional stenographers, when deemed necessary, in the Court of Claims, to be disbursed under the direction of the court, \$9,000.

Auditors, etc.

For stationery, court library, repairs, including repairs to bicycles, fuel, electric light, electric elevator, and other miscellaneous expenses, \$5,000.

Contingent expenses.

For reporting the decisions of the court and superintending the printing of the fifty-fourth volume of the reports of the Court of Claims, \$1,000, to be paid on the order of the court to the reporter, notwithstanding section 1765 of the Revised Statutes or section 3 of the Act of June 20, 1874.

Reporting decisions.
R. S., sec. 1765, p. 314.
Vol. 18, p. 109.

For custodian of the building occupied by the Court of Claims, \$500, to be paid on the order of the court, notwithstanding section 1765 of the Revised Statutes or section 3 of the Act of June 20, 1874.

Custodian.
R. S., sec. 1765, p. 314.
Vol. 18, p. 109.

SEC. 2. That the pay of telephone switchboard operators, assistant messengers, firemen, watchmen, laborers, and charwomen provided for in this Act, except those employed in mints and assay offices, unless otherwise specially stated, shall be as follows: For telephone-switchboard operators, assistant messengers, firemen, and watchmen, at the rate of \$720 per annum each; for laborers, at the rate of \$660 per annum each; assistant telephone-switchboard operators, at the rate of \$600 each, and for charwomen, at the rate of \$240 per annum each.

Pay of switchboard operators, assistant messengers, laborers, etc.

SEC. 3. That the appropriations herein made for the officers, clerks, and persons employed in the public service shall not be available for

No pay for permanently incapacitated persons.

the compensation of any persons incapacitated otherwise than temporarily for performing such service.

SEC. 4. That the heads of the several executive departments and other governmental establishments in the District of Columbia are hereby authorized and directed to furnish to such civilian employees, receiving compensation, exclusive of the additional \$120, at the rate of not more than \$1,400 per annum or less than \$100 per annum, under their respective jurisdiction as have come to the District of Columbia since April 6, 1917, whose services are no longer required and whose employment has been or may be terminated by the Government without delinquency or misconduct on their part, or who may resign from their positions, during the period from November 11, 1918, to March 31, 1919, inclusive, their actual railroad transportation, including sleeping-car accommodations, from the District of Columbia to the place from which they accepted employment or to their legal residence, or to such other place not a greater distance, as the employee may elect. Such transportation must be applied for within ten days after the termination of service and shall be used within five days after issuance unless an extension of time on account of illness be granted by the proper authority. As to the employees whose services have been terminated during the period between November 11, 1918, and the date of the passage of this Act, inclusive, the time within which transportation shall be applied for shall be twenty days from the date of the passage of this Act. Any person who shall sell, exchange, or transfer such transportation for the use of another shall be punished by a fine of not more than \$100. The expenses authorized by this Act shall be paid from the following appropriations for the fiscal year 1920, which hereby are made available therefor immediately upon approval of this Act:

For the War Department, from "Temporary employees."

For the Navy Department, from "Temporary employees."

For all other executive departments and independent establishments, from the appropriations for the support of the services in which such persons are employed. Any employee who would be entitled to transportation, including sleeping-car accommodation under this Act and who has left the District of Columbia prior to the passage of this Act, but not before December 10, 1918, upon application and presentation within sixty days after the passage of this Act of proper proof shall have refunded the cost of actual railroad transportation, including sleeping-car accommodation, from the District of Columbia to the place from which employment was accepted, or to their legal residence, or to such other place not a greater distance to which the employee may have gone. The provisions made for the transportation of employees shall not apply to those who enter such service after January 7, 1919: *Provided*, That payment to any employee for leave of absence not earned in proportion to the term of employment shall be deducted from the refund authorized in this section and the provision made in this Act for the transportation of employees shall not be supplemented in any manner by the various services in which they are employed.

SEC. 5. That no part of any money appropriated by this or any other Act shall be used during the fiscal year 1920 for the purchase of any typewriting machine at a price in excess of the lowest price paid by the Government of the United States for the same make and substantially the same model of machine during the fiscal year 1918; such price shall include the value of any typewriting machine or machines given in exchange, but shall not apply to special prices granted on typewriting machines used in schools of the District of Columbia or of the Indian Service, the lowest of which special prices paid for typewriting machines shall not be exceeded in future purchases for such schools: *Provided*, That in construing this section the Commissioner of Patents shall advise the Comptroller of the Treasury as to

Transportation to civilian employees.

Allowance to persons coming to the District since April 6, 1917, if not needed, or resigning, etc., to return home.

Ante, p. 1052.

Time for applying, etc.

Penalty for sale, etc., of transportation.

Funds available.

War Department.

Ante, p. 1237.

Navy Department.

Ante, p. 1242.

Other departments, etc.

Refund to persons leaving prior to passage of this Act.

Entries after January 7, 1919, excluded.

Proviso.

Unearned leaves of absence deducted, etc.

Typewriting machines.

Restriction on prices to be paid for.

Exceptions.

Proviso.

Determination of character of machines.

whether the changes in any typewriter are of such structural character as to constitute a new machine not within the limitations of this section.

SEC. 6. That in expending appropriations made in this Act persons in the classified service in the District of Columbia shall not be detailed for service outside of the District of Columbia except for or in connection with work pertaining directly to the service at the seat of government of the department or other Government establishment from which the detail is made: *Provided*, That nothing in this section shall be deemed to apply to the investigation of any matter or the preparation, prosecution, or defense of any suit by the Department of Justice.

Details for service outside of District of Columbia, restricted.

Proviso.
Department of Justice investigations excepted.

SEC. 7. That all civilian employees of the Governments of the United States and the District of Columbia who receive a total of compensation at the rate of \$2,500 per annum or less, except as otherwise provided in this section, shall receive, during the fiscal year ending June 30, 1920, additional compensation at the rate of \$240 per annum: *Provided*, That such employees as receive a total of annual compensation at a rate more than \$2,500 and less than \$2,740 shall receive additional compensation at such a rate per annum as may be necessary to make their salaries, plus their additional compensation, at the rate of \$2,740 per annum, and no employee shall receive additional compensation under this section at a rate which is more than sixty per centum of the rate of the total annual compensation received by such employee: *Provided further*, That the increased compensation at the rate of \$120 per annum for the fiscal year ending June 30, 1919, shall not be computed as salary in construing this section: *Provided further*, That where an employee in the service on June 30, 1918, has received during the fiscal year 1919, or shall receive during the fiscal year 1920 an increase of salary at a rate in excess of \$200 per annum, or where an employee whether previously in the service or not, has entered the service since June 30, 1918, whether such employee has received an increase in salary or not, such employees shall be granted the increased compensation provided herein only when and upon the certification of the person in the legislative branch or the head of the department or establishment employing such persons of the ability and qualifications personal to such employees as would justify such increased compensation: *Provided further*, That the increased compensation provided in this section to employees whose pay is adjusted from time to time through wage boards or similar authority shall be taken into consideration by such wage boards or similar authority in adjusting the pay of such employees.

Additional \$240 pay to civilian employees, and of District of Columbia, at \$2,500 a year.

Provisos.
Rate between \$2,500 and \$2,740.

Restriction.

Increase of 1919 not computed as salary.

Restriction if pay increased \$200 in 1918-19. Entering service since June 30, 1918.

Certificate required to grant increase.

Employees, with pay adjusted by wage boards, etc.

Exceptions. Specified employees not entitled.

War Risk Insurance Bureau.

Proviso.
Allowance for employees.

The provisions of this section shall not apply to the following: Employees paid from the postal revenues and sums which may be advanced from the Treasury to meet deficiencies in the postal revenues; employees of the Panama Canal on the Canal Zone; employees of the Alaskan Engineering Commission in Alaska; employees paid from lump-sum appropriations in bureaus, divisions, commissions, or any other governmental agencies or employments created by law since January 1, 1916, except that employees of the Bureau of War Risk Insurance shall receive increased compensation at one-half the rate allowed by this section for other employees: *Provided*, That employees of said bureau who are compensated at rates below \$400 per annum shall receive additional compensation only at the rate of 60 per centum of the annual rates of compensation received by such employees; employees whose duties require only a portion of their time, except charwomen, who shall be included; employees whose services are utilized for brief periods at intervals; persons employed by or through corporations, firms, or individuals acting for or on behalf of or as agents of the United States or any department or inde-

pendent establishment of the Government of the United States in connection with construction work or the operation of plants; employees who receive a part of their pay from any outside sources under cooperative arrangements with the Government of the United States or the District of Columbia; employees who serve voluntarily or receive only a nominal compensation, and employees who may be provided with special allowances because of their service in foreign countries. The provisions of this section shall not apply to employees of the railroads, express companies, telegraph, telephone, marine cable, or radio system or systems, taken over by the United States, and nothing contained herein shall be deemed a recognition of the employees of such railroads, express companies, telegraph, telephone, marine cable, or radio system or systems, as employees of the United States.

Railroad, etc., employees not deemed United States employees.

Double-salary prohibition not applicable hereto.

Vol. 39, p. 582.

Piecework employees.

Computation to determine pay.

Proviso. Not applicable to regular per diem employees.

Appropriation for increased pay to Federal employees.

Appropriation for District of Columbia employees, half from its revenues.

Water department, from revenues thereof.

Trust funds employees, from the funds.

Detailed reports on first day of the next session, for four months.

Supplies, etc. Purchases of, to be from stock no longer needed by other activities, when possible.

Ascertainment if available before purchasing elsewhere.

Price.

Section six of the legislative, executive, and judicial appropriation Act approved May 10, 1916, as amended by the naval appropriation Act approved August 29, 1916, shall not operate to prevent anyone from receiving the additional compensation provided in this section who otherwise is entitled to receive the same.

Such employees as are engaged on piecework, by the hour, or at per diem rates, if otherwise entitled to receive the additional compensation shall receive the same at the rate to which they are entitled in this section when their fixed rate of pay for the regular working hours and on the basis of three hundred and thirteen days in the said fiscal year would amount to \$2,500 or less: *Provided*, That this method of computation shall not apply to any per diem employees regularly paid a per diem for every day in the year.

So much as may be necessary to pay the additional compensation provided in this section to employees of the Government of the United States is appropriated out of any money in the Treasury not otherwise appropriated.

So much as may be necessary to pay the increased compensation provided in this section to employees of the government of the District of Columbia is appropriated, one-half out of any money in the Treasury not otherwise appropriated and one-half out of the revenues of the District of Columbia, except to employees of the Washington Aqueduct and the water department, which shall be paid entirely from the revenues of the water department.

So much as may be necessary to pay the increased compensation provided in this section to persons employed under trust funds who may be construed to be employees of the Government of the United States or of the District of Columbia is authorized to be paid, respectively, from such trust funds.

Reports shall be submitted to Congress on the first day of the next regular session showing for the first four months of the fiscal year the average number of employees in each department, bureau, office, or establishment receiving the increased compensation at the rate of \$240 per annum and the average number by grades receiving the same at each other rate.

SEC. 8. That the heads of the several executive departments and other responsible officials, in expending appropriations contained in this Act, so far as possible shall purchase material, supplies, and equipment, when needed and funds are available, from other services of the Government possessing material, supplies, and equipment no longer required because of the cessation of war activities. It shall be the duty of the heads of the several executive departments and other officials, before purchasing any of the articles described herein, to ascertain from the other services of the Government whether they have articles of the character described that are serviceable. And articles purchased by one service from another, if the same have not

been used, shall be paid for at a reasonable price not to exceed actual cost, and if the same have been used, at a reasonable price based upon length of usage. The various services of the Government are authorized to sell such articles under the conditions specified, and the proceeds of such sales shall be covered into the Treasury as a miscellaneous receipt: *Provided*, That this section shall not be construed to amend, alter, or repeal the Executive order of December 3, 1918, concerning the transfer of office material, supplies, and equipment in the District of Columbia falling into disuse because of the cessation of war activities.

Sales authorized.

Proviso.
Transfers under Executive order not affected.

SEC. 9. That a joint commission is created to be known as the "Joint Commission on Reclassification of Salaries," which shall consist of three Senators, who are now Members of the Congress, to be appointed by the President of the Senate, and three Representatives, who are now Members of the Congress, to be appointed by the Speaker. Said commission shall submit its report and recommendations as early as possible, and, in any event, by the second Monday in January, 1920, and the members of such commission shall receive a compensation at the rate of \$625 per month, unless they are receiving other compensation from the Government. Vacancies occurring in the membership of the commission shall be filled in the same manner as the original appointments.

Joint Commission on Reclassification of Salaries.
Appointment.

Report, etc.

Compensation.

It shall be the duty of the commission to investigate the rates of compensation paid to civilian employees by the municipal government and the various executive departments and other governmental establishments in the District of Columbia, except the navy yard and the Postal Service, and report by bill or otherwise, as soon as practicable, what reclassification and readjustment of compensation should be made so as to provide uniform and equitable pay for the same character of employment throughout the District of Columbia in the services enumerated.

Duties.

The commission is authorized to sit during the sessions or recess of Congress, to send for persons and papers, to administer oaths, to summon and compel the attendance of witnesses, and to employ such personal services and incur such expenses as may be necessary to carry out the purposes of this section.

Authority.

The heads of the various governmental services and the Commissioners of the District of Columbia shall furnish office space and equipment, detail officers and employees, furnish data and information, and make investigations whenever requested by the commission in connection with the purposes of this section.

Cooperation by Federal and District officials.

For payment of the expenses authorized to be incurred, there is appropriated \$25,000, or so much thereof as may be necessary, to be available immediately and to be disbursed upon vouchers approved by the commission; which approval shall be conclusive upon the accounting officers of the Treasury Department.

Appropriation for expenses.

SEC. 10. Public Buildings Commission: With a view to the control and allotment of space in owned or leased Government buildings in the District of Columbia, a Public Buildings Commission is hereby created to be composed of two Senators to be appointed by the President of the Senate and two Members of the House of Representatives to be appointed by the Speaker, who shall serve thereon only so long as they are Members of Congress, and the Superintendent of the Capitol Building and Grounds, the officer in charge of public buildings and grounds, and the Supervising Architect or the Acting Supervising Architect of the Treasury during any vacancy in said office. Said commission shall elect one of its members as chairman of the commission and is authorized to employ such expert clerical or other services as it may deem necessary.

Public Buildings Commission.
Creation, appointment, etc.

Expert services.

Any vacancies in said commission shall be filled in the same manner as the original appointments were made.

Vacancies.

All space in public buildings, etc., in the District, subject to control thereof.
 Exceptions.

Said commission shall have the absolute control of and the allotment of all space in the several public buildings owned or buildings leased by the United States in the District of Columbia, with the exception of the Executive Mansion and office of the President, Capitol Building, the Senate and House Office Buildings, the Capitol power plant, the buildings under the jurisdiction of the Regents of the Smithsonian Institution, and the Congressional Library Building, and shall from time to time assign and allot, for the use of the several activities of the Government, all such space.

Appropriation for expenses, available at once.

For expenses of said commission, \$10,000, to be immediately available and remain available until expended and to be paid out on vouchers signed by the chairman of said commission.

Public printing and binding.
 Joint Committee to adopt measures to prevent delay, waste, etc.

SEC. 11. That the Joint Committee on Printing shall have power to adopt and employ such measures as, in its discretion, may be deemed necessary to remedy any neglect, delay, duplication, or waste in the public printing and binding and the distribution of Government publications: *Provided*, That hereafter no journal, magazine, periodical, or other similar publication, shall be printed and issued by any branch or officer of the Government service unless the same shall have been specifically authorized by Congress, but such publications as are now being printed without specific authority from Congress may, in the discretion of the Joint Committee on Printing, be continued until the close of the next regular session of Congress, when, if authority for their continuance is not then granted by Congress, they shall not thereafter be printed: *Provided further*, That on and after July 1, 1919, all printing, binding, and blank-book work for Congress, the Executive Office, the judiciary, and every executive department, independent office, and establishment of the Government, shall be done at the Government Printing Office, except such classes of work as shall be deemed by the Joint Committee on Printing to be urgent or necessary to have done elsewhere than in the District of Columbia for the exclusive use of any field service outside of said District.

Provisos.
 No periodical, publication, etc., hereafter without specific authority of Congress.

Continuance allowed.

All printing, binding, and blank-book work to be done by Government Printing Office.

Exception.

George Washington Memorial Building.
 Time extended for construction, etc.
Act, p. 123.

SEC. 12. George Washington Memorial Building: The provisions and limitations respecting the George Washington Memorial Building in the sundry civil Act for the fiscal year 1918 are hereby continued and extended to March 4, 1920.

Approved, March 1, 1919.

March 1, 1919.
 [S. 5627.]

[Public, No. 315.]

Texas northern judicial district.

Terms of court at Amarillo.
 Vol. 36, p. 1126, amended.

CHAP. 87.—An Act To fix the time of holding court in the Amarillo division of the northern district of Texas.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter the terms of the district court of the United States in the Amarillo division of the northern district of Texas shall be held at Amarillo, Texas, on the third Monday in April and the second Monday in September of each year.

Approved, March 1, 1919.

March 1, 1919.
 [H. R. 171.]

[Public, No. 316.]

Rocky Mountain National Park.
 Vol. 38, p. 800, amended.

CHAP. 88.—An Act To repeal the last proviso of section four of an Act to establish the Rocky Mountain National Park, in the State of Colorado, and for other purposes, approved January twenty-sixth, nineteen hundred and fifteen.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the last proviso of section four of an Act entitled "An Act to establish the Rocky Mountain National Park, in the State of Colorado, and for other

purposes," approved January twenty-sixth, nineteen hundred and fifteen, which is in the words and figures following: "Provided, That no appropriation for the maintenance, supervision, or improvement of said park in excess of \$10,000 annually shall be made unless the same shall have first been expressly authorized by law," be, and the same is hereby, repealed.

Limitation on appropriations for, repealed.

Approved, March 1, 1919.

CHAP. 89.—An Act To provide for the fitting up of quarters in the post-office building at the city of Sacramento, California, for the accommodation of the district court of the northern district of California and its officers.

March 1, 1919.
[H. R. 204.]

[Public, No. 317.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury of the United States be, and he is hereby, authorized, empowered, and directed to cause to be provided and constructed in the post-office building in the city of Sacramento, California, quarters such as he may deem necessary and proper for the district court of the northern district of California, and its officers, at a cost not to exceed the sum of \$60,000.

Sacramento, Cal.
Rooms for district court in post office building, authorized.

Approved, March 1, 1919.

CHAP. 90.—An Act Providing for an increase of authorization for the Federal Building at Steubenville, in the State of Ohio.

March 1, 1919.
[H. R. 3217.]

[Public, No. 318.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to acquire, by purchase or otherwise, such additional lands or rights contiguous to the building site now owned by the United States in Steubenville, in the State of Ohio, as may be necessary for the erection and completion on the lands thus owned and acquired of a suitable building, with fireproof vaults therein, for the use and accommodation of the United States court and post office, at an additional cost not to exceed \$150,000, in addition to amounts heretofore authorized.

Steubenville, Ohio.
Additional lands for public building, authorized.

Limit of cost.

Approved, March 1, 1919.

CHAP. 91.—An Act To extend the time for the construction by Kratka Township of a bridge across the Red Lake River, in Pennington County, Minnesota.

March 1, 1919.
[H. R. 15834.]

[Public, No. 319.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for commencing and completing the construction of a bridge authorized by Act of Congress approved February nineteenth, nineteen hundred and seventeen, to be built by Kratka Township at or near the section line between sections twenty and twenty-one, township one hundred and fifty-three north, range forty-one west of the fifth principal meridian, in the county of Pennington, in the State of Minnesota, are hereby extended one and three years, respectively, from the date of approval hereof.

Red Lake River.
Time extended for bridging, by Kratka Township, Minn.

Vol. 39, p. 925, amended.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, March 1, 1919.

March 1, 1919.
[H. R. 15650.]

[Public, No. 320.]

Roanoke River.
Halifax County may
bridge, Palmyra, N. C.

CHAP. 92.—An Act Granting the consent of Congress to the county of Halifax, in the State of North Carolina, to construct a bridge across the Roanoke River.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the county of Halifax, in the State of North Carolina, and its successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Roanoke River at any point suitable to the interests of navigation between Hills Ferry, near the town of Palmyra, in the county of Halifax, in the State of North Carolina, and the ferry near the town of Halifax, in the county of Halifax, in the State of North Carolina, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Construction.
Vol. 34, p. 84.

Amendment.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, March 1, 1919.

March 2, 1919.
[H. R. 5999.]

[Public, No. 321.]

Customs.
Gulfport, Miss.
Immediate transportation
privileges granted.
Vol. 21, pp. 173, 174.

CHAP. 93.—An Act For the establishment of Gulfport, Mississippi, as a port of entry and delivery for immediate transportation without appraisement of dutiable merchandise.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the privileges of the first and seventh sections of the Act approved June tenth, eighteen hundred and eighty, governing the immediate transportation of dutiable merchandise without appraisement be, and are hereby, extended to the port of Gulfport, Mississippi.

Approved, March 2, 1919.

March 2, 1919.
[H. R. 13274.]

[Public, No. 322.]

War contracts, etc.
Secretary of War to
adjust, etc., expenses
incurred under agree-
ments during the war,
for supplies, etc.

CHAP. 94.—An Act To provide relief in cases of contracts connected with the prosecution of the war, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to adjust, pay, or discharge any agreement, express or implied, upon a fair and equitable basis that has been entered into, in good faith during the present emergency and prior to November twelfth, nineteen hundred and eighteen, by any officer or agent acting under his authority, direction, or instruction, or that of the President, with any person, firm, or corporation for the acquisition of lands, or the use thereof, or for damages resulting from notice by the Government of its intention to acquire or use said lands, or for the production, manufacture, sale, acquisition or control of equipment, materials or supplies, or for services, or for facilities, or other purposes connected with the prosecution of the war, when such agreement has been performed in whole or in part, or expenditures have been made or obligations incurred upon the faith of the same by any such person, firm, or corporation prior to November twelfth, nineteen hundred and eighteen, and such agreement has not been executed in the manner prescribed by law: *Provided,* That in no case shall any award either by the Secretary of War, or the Court of Claims include prospective or possible profits on any part of the contract beyond the goods and supplies delivered to and accepted by the United States and a reasonable remuneration for expenditures and obligations or liabilities necessarily incurred in performing or preparing to perform said contract or order: *Provided*

Condition.

Provises.
Limitations.

further, That this Act shall not authorize payment to be made of any claim not presented before June thirtieth, nineteen hundred and nineteen: *And provided further*, That the Secretary of War shall report to Congress at the beginning of its next session following June thirtieth, nineteen hundred and nineteen, a detailed statement showing the nature, terms, and conditions of every such agreement and the payment or adjustment thereof: *And provided further*, That no settlement of any claim arising under any such agreement shall bar the United States Government through any of its duly authorized agencies, or any committee of Congress hereafter duly appointed, from the right of review of such settlement, nor the right of recovery of any money paid by the Government to any party under any settlement entered into, or payment made under the provisions of this Act, if the Government has been defrauded, and the right of recovery in all such cases shall exist against the executors, administrators, heirs, successors, and assigns, of any party or parties: *And provided further*, That nothing in this Act shall be construed to relieve any officer or agent of the United States from criminal prosecution under the provisions of any statute of the United States for any fraud or criminal conduct: *And provided further*, That this Act shall in no way relieve or excuse any officer or his agent from such criminal prosecution because of any irregularity or illegality in the manner of the execution of such agreement: *And provided further*, That in all proceedings hereunder witnesses may be compelled to attend, appear, and testify, and produce books, papers and letters, or other documents; and the claim that any such testimony or evidence may tend to criminate the person giving the same shall not excuse such witness from testifying, but such evidence or testimony shall not be used against such person in the trial of any criminal proceeding.

Time for presenting claims.

Report to Congress.

Settlement no bar to subsequent review, etc.

Recovery in case of fraud, etc.

No officer relieved of prosecutions for fraud.

For irregularity, etc.

Compulsory testimony, etc.

Criminal immunity.

Court of Claims. Jurisdiction if award not accepted by claimant.

If adjustment, etc., refused.

Agreements with foreign governments, etc. Adjustment of, for supplying American Expeditionary Forces, with supplies, etc., during the war.

Supplies, etc., to foreign governments.

Restriction.

Subcontracts. Evidence required from contractor for protection of, in awards.

SEC. 2. That the Court of Claims is hereby given jurisdiction on petition of any individual, firm, company or corporation referred to in Section 1 hereof, to find and award fair and just compensation in the cases specified in said Section in the event that such individual, firm, company or corporation shall not be willing to accept the adjustment, payment or compensation offered by the Secretary of War as hereinbefore provided, or in the event that the Secretary of War shall fail or refuse to offer a satisfactory adjustment, payment or compensation as provided for in said Section.

SEC. 3. That the Secretary of War, through such agency as he may designate or establish is empowered, upon such terms as he or it may determine to be in the interest of the United States, to make equitable and fair adjustments and agreements, upon the termination or in settlement or readjustment of agreements or arrangements entered into with any foreign government or governments or nationals thereof, prior to November twelfth, nineteen hundred and eighteen, for the furnishing to the American Expeditionary Forces or otherwise for War purposes of supplies, materials, facilities, services or the use of property, or for the furnishing of any thereof by the United States to any foreign government or governments, whether or not such agreements or arrangements have been entered into in accordance with applicable statutory provisions; and the other provisions of this Act shall not be applicable to such adjustments.

SEC. 4. That whenever, under the provisions of this Act, the Secretary of War shall make an award to any prime contractor with respect to any portion of his contract which he shall have sublet to any other person, firm, or corporation who has in good faith made expenditures, incurred obligations, rendered service, or furnished material, equipment, or supplies to such prime contractor, with the knowledge and approval of any agent of the Secretary of War duly authorized thereunto, before payment of said award the

Secretary of War shall require such prime contractor to present satisfactory evidence of having paid said subcontractor or of the consent of said subcontractor to look for his compensation to said prime contractor only; and in the case of the failure of said prime contractor to present such evidence or such consent, the Secretary of War shall pay directly to said subcontractor the amount found to be due under said award; and in case of the insolvency of any prime contractor the subcontractor of said prime contractor shall have a lien upon the funds arising from said award prior and superior to the lien of any general creditor of said prime contractor.

SEC. 5. That the Secretary of the Interior be, and he hereby is, authorized to adjust, liquidate, and pay such net losses as have been suffered by any person, firm, or corporation, by reason of producing or preparing to produce, either manganese, chrome, pyrites, or tungsten in compliance with the request or demand of the Department of the Interior, the War Industries Board, the War Trade Board, the Shipping Board, or the Emergency Fleet Corporation to supply the urgent needs of the Nation in the prosecution of the war; said minerals being enumerated in the Act of Congress approved October fifth, nineteen hundred and eighteen, entitled "An Act to provide further for the national security and defense by encouraging the production, conserving the supply, and controlling the distribution of those ores, metals, and minerals which have formerly been largely imported, or of which there is or may be an inadequate supply."

The said Secretary shall make such adjustments and payments in each case as he shall determine to be just and equitable; that the decision of said Secretary shall be conclusive and final, subject to the limitation hereinafter provided; that all payments and expenses incurred by said Secretary, including personal services, traveling and subsistence expenses, supplies, postage, printing, and all other expenses incident to the proper prosecution of this work, both in the District of Columbia and elsewhere, as the Secretary of the Interior may deem essential and proper, shall be paid from the funds appropriated by the said Act of October fifth, nineteen hundred and eighteen, and that said funds and appropriations shall continue to be available for said purpose until such time as the said Secretary shall have fully exercised the authority herein granted and performed and completed the duties hereby provided and imposed: *Provided, however,* That the payments and disbursements made under the provisions of this section for and in connection with the payments and settlements of the claims herein described, and the said expenses of administration shall in no event exceed the sum of \$8,500,000: *And provided further,* That said Secretary shall consider, approve, and dispose of only such claims as shall be made hereunder and filed with the Department of the Interior within three months from and after the approval of this Act: *And provided further,* That no claim shall be allowed or paid by said Secretary unless it shall appear to the satisfaction of the said Secretary that the expenditures so made or obligations so incurred by the claimant were made in good faith for or upon property which contained either manganese, chrome, pyrites, or tungsten in sufficient quantities to be of commercial importance: *And provided further,* That no claims shall be paid unless it shall appear to the satisfaction of said Secretary that moneys were invested or obligations were incurred subsequent to April sixth, nineteen hundred and seventeen, and prior to November twelfth, nineteen hundred and eighteen, in a legitimate attempt to produce either manganese, chrome, pyrites, or tungsten for the needs of the Nation for the prosecution of the war, and that no profits of any kind shall be included in the allowance of any of said claims, and that no investment for merely speculative purposes shall be recognized in any

Direct payment to subcontractor.

Lien of contractor insolvent.

Manganese, etc. Secretary of the Interior to adjust losses in producing, etc., for war activities.

Ante, p. 1009.

Adjustment by Secretary final, etc.

Funds available.

Ante, p. 1010.

Provisos.
Limit.

Time for presenting claims.

Requirements as to mineral character of property.

Character of money investments to be considered.

manner by said Secretary: *And provided further*, That the settlement of any claim arising under the provisions of this section shall not bar the United States Government, through any of its duly authorized agencies, or any committee of Congress hereafter duly appointed, from the right of review of such settlement, nor the right to recover any money paid by the Government to any party under and by virtue of the provisions of this section, if the Government has been defrauded, and the right of recovery in all such cases shall extend to the executors, administrators, heirs, and assigns of any party.

That a report of all operations under this section, including receipts and disbursements, shall be made to Congress on or before the first Monday in December of each year.

That nothing in this section shall be construed to confer jurisdiction upon any court to entertain a suit against the United States: *Provided further*, That in determining the net losses of any claimant the Secretary of the Interior shall, among other things, take into consideration and charge to the claimant, the then market value of any ores or minerals on hand belonging to the claimant, and also the salvage or usable value of any machinery or other appliances which may be claimed was purchased to equip said mine for the purpose of complying with the request or demand of the agencies of the Government above mentioned in the manner aforesaid.

Approved, March 2, 1919.

Settlement no bar to subsequent review, etc.

Recovery in case of fraud.

Report to Congress.

No jurisdiction of courts.

Proviso. Values to be considered in determining losses.

CHAP. 95.—An Act Making appropriations for the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes.

March 2, 1919.
[H. R. 13462.]

[Public, No. 323.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums of money be, and are hereby, appropriated, out of any money in the Treasury not otherwise appropriated, to be immediately available, and to be expended under the direction of the Secretary of War and the supervision of the Chief of Engineers, for the construction, completion, repair, and preservation of the public works hereinafter named:

River and harbor appropriations.

Tenants Harbor, Maine: Completing improvement in accordance with the report submitted in Rivers and Harbors Committee Document Numbered 12, Sixty-second Congress, third session, \$18,750.

Tenants Harbor, Me.

Boston Harbor, Massachusetts: For maintenance, \$40,000.

Boston, Mass.

Gloucester, Beverly, Salem, Lynn, Plymouth, and Provincetown Harbors, Mystic, Malden, Weymouth Fore, and Weymouth Back Rivers, and Dorchester Bay and Neponset River, Massachusetts: For maintenance, \$2,000; completing improvement of Weymouth Fore River, \$183,000; for improvement of Beverly Harbor in accordance with the report submitted in House Document Numbered 220, Sixty-third Congress, first session, and subject to the conditions set forth in said document as modified in the report printed in Rivers and Harbors Committee Document Numbered 8, Sixty-third Congress, second session, \$61,500; in all, \$246,500.

Gloucester, etc., Mass.

Weymouth Fore River.

Pollock Rip Shoals, harbor of refuge at Nantucket, New Bedford and Fairhaven Harbors, Fall River Harbor, and Taunton River, Massachusetts: Continuing improvement and for maintenance of Pollock Rip Channel, \$200,000.

Pollock Rip Shoals, etc., Mass.

Providence River and Harbor, Pawtucket River, Newport Harbor, harbors of refuge at Point Judith and Block Island, entrance to Point Judith Pond, and Great Salt Pond, Block Island, Rhode Island: For maintenance, \$1,500; completing improvement of Pawtucket River in accordance with report submitted in House Document Numbered 1283, Sixty-fourth Congress, first session, \$91,160; com-

Providence River etc., R. I.

Pawtucket River.

Point Judith.	pleting improvement of Point Judith harbor of refuge in accordance with the report submitted in House Document Numbered 2001, Sixty-fourth Congress, second session, \$52,500; in all, \$145,160.
Connecticut River, Conn.	Connecticut River below Hartford, Connecticut: For maintenance, \$15,000; for improvement in accordance with the report submitted in House Document Numbered 132, Sixty-fifth Congress, first session, \$75,000; in all, \$90,000.
Long Island Sound harbors, etc., Conn.	Duck Island, Branford, New Haven, Milford, Bridgeport, Southport, Norwalk, Five Mile River, Stamford, and Greenwich Harbors, Westport Harbor and Saugatuck River, breakwaters at New Haven, and Housatonic River, Connecticut: For maintenance, \$23,000; for improvement of Bridgeport Harbor in accordance with the report submitted in House Document Numbered 898, Sixty-third Congress, second session, \$111,300; for improvement of Norwalk Harbor in accordance with the report submitted in House Document Numbered 1143, Sixty-third Congress, second session, \$88,000: <i>Provided</i> , That no part of the latter amount shall be expended until the Secretary of War shall have received satisfactory assurances that local interests will construct such public wharfage facilities as, in his opinion, are required in the interest of commerce; for improvement of Stamford Harbor in accordance with the report submitted in House Document Numbered 1130, Sixty-third Congress, second session, \$183,000: <i>Provided</i> , That no expense shall be incurred by the United States for acquiring any lands required for the purpose of this improvement: <i>Provided further</i> , That no part of the latter amount shall be expended until the Secretary of War shall have received satisfactory assurances that local interests will construct a suitable public wharf; for improvement of Greenwich Harbor in accordance with the report submitted in House Document Numbered 289, Sixty-third Congress, first session, \$35,000; in all, \$440,300.
Norwalk, Conn.	
<i>Provisos.</i> Wharf facilities.	
Stamford, Conn.	
No expense for lands.	
Wharf.	
Greenwich, Conn.	
East River, N. Y.	East River, New York: Continuing improvement, \$4,000,000.
New York Harbor, N. Y.	New York Harbor, New York: For maintenance of entrance channels and for continuing improvement of Ambrose Channel, Craven Shoal Channel, and Anchorage Channel, \$300,000.
Entrance channels.	
Newton Creek, etc., N. Y.	Newtown Creek, New York: For improvement of Newtown Creek and tributaries in accordance with the report submitted in House Document Numbered 936, Sixty-fourth Congress, first session, and subject to the conditions set forth in said document, \$205,000: <i>Provided</i> , That no expense shall be incurred by the United States for acquiring any lands required for the purpose of this improvement.
<i>Proviso.</i> No expense for lands.	
Newark Bay, N. J.	Newark Bay, New Jersey: For improvement in accordance with the report submitted in House Document Numbered 2110, Sixty-fourth Congress, second session, and subject to the conditions set forth in said document, \$105,600.
New Jersey.	Keyport and Shoal Harbors, Woodbridge, Cheesequake, Matawan, and Compton Creeks, Elizabeth, Raritan, South, and Shrewsbury Rivers, and Raritan Bay, New Jersey: For maintenance, \$15,000; for improvement of Raritan River in accordance with the report submitted in House Document Numbered 1341, Sixty-second Congress, third session, \$250,000; for improvement of Shrewsbury River in accordance with the report submitted in House Document Numbered 1296, Sixty-second Congress, third session, \$100,000; in all, \$365,000.
Maintenance of harbors, rivers, etc.	
Raritan River.	
Shrewsbury River.	
Hackensack River, N. J.	Hackensack River, New Jersey: For improvement in accordance with the report submitted in House Document Numbered 728, Sixty-fifth Congress, second session, \$88,000.
Delaware River, Pa., N. J., and Del.	Delaware River, Pennsylvania, New Jersey, and Delaware: Continuing improvement and for maintenance from Allegheny Avenue, Philadelphia to the sea, \$1,000,000; for improvement at Camden, New Jersey, in accordance with the report submitted in House Document Numbered 1120, Sixty-third Congress, second session,
Philadelphia to the sea.	
At Camden, N. J.	

and subject to the conditions set forth in said document, \$71,080; in all, \$1,071,080.

Schuylkill River, Pennsylvania: Continuing improvement, \$1,000,000. Schuylkill River, Pa.

Cooper, Salem, Cohansey, and Maurice Rivers, Woodbury, Mantua, Raccoon, Oldmans, and Alloway Creeks, New Jersey: For maintenance, \$20,000; for improvement of Raccoon Creek in accordance with the report submitted in House Document Numbered 800, Sixty-third Congress, second session, \$39,770; in all, \$59,770. Cooper River, Raccoon Creek, etc., N. J.

Cold Spring and Absecon Inlets, Absecon and Tuckerton Creeks, and Toms River, New Jersey: For maintenance, \$20,000. Cold Spring Inlet, etc., N. J.

Chester River, Pennsylvania: For improvement in accordance with the report submitted in House Document Numbered 677, Sixty-second Congress, second session, \$3,600. Chester River, Pa.

Wilmington Harbor, Delaware: For maintenance, \$65,000. Wilmington, Del.

Appoquinimink, Smyrna, Leipsic, Little, Saint Jones, Murderkill, Mispillion, and Broadkill Rivers, Delaware: For maintenance, \$10,000; for improvement of Mispillion River in accordance with the report submitted in House Document Numbered 678, Sixty-second Congress, second session, except that part of said improvement known as Cut-off Numbered Two, which is hereby eliminated from said project, \$70,400: *Provided*, That no expense shall be incurred by the United States for acquiring any lands required for the purpose of this improvement; in all, \$80,400. Mispillion, etc., Rivers, Del.

Proviso.
No expense for lands.

Waterway from Chincoteague Bay, Virginia, to Delaware Bay at or near Lewes, Delaware: For maintenance, \$1,500. Chincoteague Bay, Va., to Lewes, Del.

Inland waterway from Delaware River to Chesapeake Bay, Delaware and Maryland: For improvement to a depth of twelve feet at mean low water, in accordance with the report submitted in House Document Numbered 196, Sixty-third Congress, first session, \$3,000,000: *Provided*, That of the foregoing amount so much as shall be necessary, not to exceed \$2,514,289.70, may be paid for the existing Chesapeake and Delaware Canal and all the property, rights of property, franchises, and appurtenances used or acquired for use in connection therewith or appertaining thereto. Waterway, Delaware River to Chesapeake Bay, Del. and Md.

Proviso.
Chesapeake and Delaware Canal.

Rockhall, Queenstown, Claiborne, Tilghman Island, Cambridge, and Crisfield Harbors, Elk and Little Elk, Chester, Corsica, Choptank, Tuckahoe, Warwick, La Trappe, Tred Avon, Wicomico, Manokin, and Pocomoke Rivers, Slaughter, Tyaskin, and Broad Creeks, Twitch Cove and Big Thoroughfare River, and Lower Thoroughfare, Deal Island, Maryland; Nanticoke River (including Northwest Fork), Delaware and Maryland; Broad Creek River, Delaware; and Tangier Channel, Virginia: For maintenance, \$9,000; for improvement of the North Fork of Tred Avon River in accordance with the report submitted in House Document Numbered 27, Sixty-third Congress, first session, and subject to the conditions set forth in said document, \$19,600; for improvement of Wicomico River in accordance with the report submitted in House Document Numbered 1509, Sixty-third Congress, third session, and subject to the conditions set forth in said document, \$17,100; for improvement of Tangier Channel in accordance with the report submitted in House Document Numbered 107, Sixty-third Congress, first session, \$16,434; in all, \$62,134. The unexpended balance of appropriations heretofore made for Tilghman Island Harbor is hereby made available for improvement in accordance with the report submitted in House Document Numbered 796, Sixty-third Congress, second session. Maryland eastern shore harbors, etc.

Potomac River at Washington, District of Columbia, at Alexandria, Virginia, and Lower Cedar Point, Maryland; Anacostia River, District of Columbia; Occoquan, Aquia, Upper Machodoc, and Nomini Creeks, Virginia: For maintenance, \$32,000. Potomac River, etc., D. C., Md., and Va.

- Rappahannock River, etc., Va. Rappahannock, Mattaponi, and Pamunkey Rivers, Urbana Creek and Milford Haven Harbor, Virginia: For maintenance, \$11,300; for improvement of Mattaponi River in accordance with the report submitted in House Document Numbered 861, Sixty-fourth Congress, first session, \$7,000; in all, \$18,300.
- Norfolk, Va. Norfolk Harbor and Channels, Virginia: Continuing improvement and for maintenance, \$1,000,000.
- James, etc., Rivers, Va. James, Nansemond, Pagan, and Appomattox Rivers, Virginia: For maintenance, \$2,000; for improvement of Pagan River in accordance with the report submitted in House Document Numbered 591, Sixty-fourth Congress, first session, \$25,000; in all, \$27,000.
- Norfolk to North Carolina sounds. Waterway from Norfolk, Virginia, to the sounds of North Carolina: For maintenance, \$250,000.
- Norfolk to Beaufort Inlet, N. C. Waterway from Norfolk, Virginia, to Beaufort Inlet, North Carolina: Continuing improvement and for maintenance, \$750,000.
- Blackwater, etc., Rivers, Va. and N. C. Blackwater River, Virginia; Meherrin and Roanoke Rivers, and Newbegun Creek, North Carolina: For maintenance, \$2,000; for improvement of Newbegun Creek in accordance with the report submitted in House Document Numbered 24, Sixty-third Congress, first session, \$5,000; in all, \$7,000.
- Scuppernong River, etc., N. C. Manteo Bay, Scuppernong, Pamlico, Tar, South, Bay, Neuse, and Trent Rivers, Fishing, Contentnea, Swift, and Smith Creeks, and waterway connecting Swan Quarter Bay with Deep Bay, North Carolina: For maintenance, \$7,500; for improvement of Scuppernong River in accordance with the report submitted in House Document Numbered 1196, Sixty-second Congress, third session, \$31,800; in all, \$39,300.
- Waterways, etc., North Carolina. Beaufort and Morehead City Harbors, Beaufort Inlet, waterway from Pamlico Sound to Beaufort Inlet, waterway connecting Core Sound and Beaufort Harbor, channel connecting Thoroughfare Bay and Cedar Bay, and inland waterway Beaufort to Jacksonville, North Carolina: For maintenance, \$24,500; for improvement of Beaufort Harbor in accordance with the report submitted in House Document Numbered 1108, Sixty-third Congress, second session, \$15,900; completing improvement of channel connecting Thoroughfare Bay and Cedar Bay, North Carolina, in accordance with the report submitted in House Document Numbered 1125, Sixty-third Congress, second session, \$9,000; in all, \$49,400.
- Cape Fear River, etc., N. C. Northeast, Black, and Cape Fear Rivers, North Carolina: For maintenance and continuing improvement of Cape Fear River below Wilmington in accordance with the existing project and in accordance with the report submitted in House Document Numbered 746, Sixty-fifth Congress, second session, \$498,625; continuing improvement of Cape Fear River above Wilmington, \$51,000; for improvement of Northeast River in accordance with the report submitted in House Document Numbered 1356, Sixty-second Congress, third session, and subject to the conditions set forth in said document, \$25,375; in all, \$575,000.
- Charleston and Winyah Bay waterway, S. C. Waterway between Charleston and Winyah Bay, South Carolina: Completing improvement in accordance with the report submitted in House Document Numbered 178, Sixty-third Congress, first session, \$28,000.
- Savannah Harbor and River, Ga. Savannah Harbor, and Savannah River, below, at, and above Augusta, Georgia: For maintenance, \$50,000; continuing improvement of Savannah Harbor, \$260,000; in all, \$310,000.
- Waterway, Beaufort, S. C., to St. Johns River, Fla. Waterway between Beaufort, South Carolina, and Saint Johns River, Florida: For maintenance, \$50,000; completing improvement of Generals Cut, Georgia, in accordance with the report submitted in House Document Numbered 581, Sixty-third Congress, second session, \$1,000; for improvement of Back River, Georgia, in accordance with

the report submitted in House Document Numbered 1391, Sixty-second Congress, third session, \$5,000; in all, \$56,000.

Altamaha, Oconee, and Ocmulgee Rivers, Georgia: For maintenance, \$35,000. Altamaha, etc.
Rivers, Ga.

Brunswick Harbor, Georgia: For maintenance, \$30,000; for improvement in accordance with the report submitted in House Document Numbered 393, Sixty-fourth Congress, first session, \$500,000; in all, \$530,000. Brunswick, Ga.

Saint Johns River, Florida, Jacksonville to the ocean, opposite the city of Jacksonville, Jacksonville to Palatka, and Palatka to Lake Harney, Lake Crescent, and Dunns Creek, and Oklawaha River, Florida: For maintenance, \$108,000; continuing improvement of Saint Johns River between Jacksonville and the ocean, \$125,000; continuing improvement and for maintenance of Oklawaha River, \$95,000; for improvement between Jacksonville and Palatka, \$9,000: *Provided*, That the project for this section shall be extended, by the Secretary of War, in accordance with the report submitted in House Document Numbered 699, Sixty-third Congress, second session: *Provided further*, That no expense shall be incurred by the United States for acquiring any lands required for the purpose of this improvement; in all, \$337,000. Saint Johns River,
etc.

Provided.
Extension.

No expense for
lands.

Kissimmee, Caloosahatchee, Orange, Anclote, Crystal, Withlacoochee, and Suwannee Rivers, Charlotte Harbor, Sarasota Bay, and Clearwater Harbor and Boca Ceiga Bay, Florida: For maintenance, \$7,000; for improvement of channel from Tampa Bay to Boca Ceiga Bay in accordance with the report submitted in House Document Numbered 135, Sixty-third Congress, first session, \$10,700; for improvement of Sarasota Bay in accordance with the report submitted in House Document Numbered 844, Sixty-third Congress, second session, \$92,000; in all, \$109,700. Kissimmee River,
etc., Fla.

Removing the water hyacinth, Florida: For the removal of the water hyacinth from the navigable waters in the State of Florida, in so far as it is or may become an obstruction to navigation, \$10,000. Water hyacinth.
Removing, from
Florida waters.

Carrabelle Bar and Harbor, Apalachicola, Saint Joseph and Saint Andrews Bays, Apalachicola and Chipola Rivers, and channel from Apalachicola River to Saint Andrews Bay, Florida; Flint River, Georgia; and Chattahoochee River, Georgia and Alabama: For maintenance, \$87,000. Harbors, bays, etc.,
Florida, Georgia, and
Alabama.

Holmes and Blackwater Rivers, Florida: Choctawhatchee, Escambia, and Conecuh Rivers, Florida and Alabama; the narrows in Santa Rosa Sound, and Pensacola Harbor, Florida: For maintenance, \$15,000. Rivers, etc., Florida
and Alabama.

Alabama River, Alabama, and Coosa River, Alabama and Georgia: Continuing improvement and for maintenance, including the Alabama and Coosa Rivers between Montgomery and Wetumpka, \$50,000. Alabama River, etc.,
Ala. and Ga.

Mobile Harbor and Bar, and channel connecting Mobile Bay and Mississippi Sound, Alabama: For maintenance of channel connecting Mobile Bay and Mississippi Sound, \$4,000; continuing improvement and for maintenance of Mobile Harbor and Bar, \$200,000; in all, \$204,000. Mobile, Ala.

Black Warrior, Warrior, and Tombigbee Rivers, Alabama: For improvement in accordance with the recommendation in the Annual Report of the Chief of Engineers, United States Army, for the fiscal year ending June 30, 1918, \$200,000. Black Warrior, etc.,
Rivers, Ala.

Tombigbee River, Alabama and Mississippi: For maintenance from mouth to Demopolis, Alabama, \$40,000, and from Demopolis, Alabama, to Walkers Bridge, Mississippi, \$2,500; in all, \$42,500. Tombigbee River,
Ala. and Miss.

Pascagoula Harbor, Mississippi: Continuing improvement and for maintenance of channels through Horn Island Pass, Mississippi Sound, Pascagoula River and Dog River, \$100,000. Pascagoula, Miss.,
etc.

- Gulfport, Miss. Gulfport Harbor, Mississippi: Continuing improvement and for maintenance of anchorage basin at Gulfport and channel therefrom to the anchorage or roadstead at Ship Island, and for the improvement and maintenance of channel at Ship Island Pass, \$100,000.
- Pascagoula River, Pascagoula, Wolf, Jordan, Pearl, and East Pearl Rivers, and etc., Miss. Biloxi Harbor, Mississippi: For maintenance, \$25,000.
- Mississippi River Passes, La. Passes at the mouth of the Mississippi River: Continuing improvement and for maintenance, \$1,250,000.
- Barataria Bay, etc., La. Barataria Bay and Bayous Lafourche, Terrebonne, Grossetete, Plaquemine, and Teche, Louisiana: For maintenance, \$20,000; for improvement of Barataria Bay in accordance with the report submitted in House Document Numbered 200, Sixty-fifth Congress, first session, and subject to the conditions set forth in said document, \$32,000: *Provided*, That no expense shall be incurred by the United States for acquiring any lands and easements required for the purpose of this improvement; for improvement of Bayou Teche in accordance with the report submitted in House Document Numbered 1329, Sixty-second Congress, third session, \$100,000: *Provided*, That no expense shall be incurred by the United States for acquiring any lands or easements required for the purpose of this improvement; in all, \$152,000.
- Proviso.*
No expense for lands.
- Bayou Teche, La.
- No expense for lands.
- Atchafalaya River, Louisiana: For maintenance, \$30,000.
- La. Waterway, Mississippi River to the Sabine, La. Waterway from the Mississippi River to the Sabine River, Louisiana: For improvement from Mississippi River to Bayou Teche in accordance with the report submitted in House Document Numbered 610, Sixty-third Congress, second session, \$100,000: *Provided*, That no expense shall be incurred by the United States for acquiring any lands required for the purpose of this improvement, but this proviso shall not include the acquisition of the rights of any private canal which it might be to the interest of the United States to acquire; completing improvement of Vermilion River, Louisiana, and channel to connect the Vermilion River with the inland waterway from the Mississippi River to the Sabine River in accordance with the report submitted in House Document Numbered 1336, Sixty-second Congress, third session, \$37,500: *Provided*, That no expense shall be incurred by the United States for acquiring any lands required for the purpose of this improvement; in all, \$137,500.
- Provisos.*
Acquiring canal, etc.
- Vermilion River.
- No expense for lands.
- Bayous Vermilion, Nezpique, des Cannes, Plaquemine Brule, and etc., La. Queue de Tortue, Mermentau River, and Calcasieu River and Pass, Louisiana: For maintenance, \$7,000. The project for Mermentau River and tributaries is hereby extended to include Bayou des Cannes as far up as the Evangeline Bridge in accordance with the report submitted in House Document Numbered 1398, Sixty-fifth Congress, third session.
- Water hyacinth. Removing, Alabama, Mississippi, Louisiana, and Texas. Removing the water hyacinths, Alabama, Mississippi, Louisiana, and Texas: For the removal of the water hyacinth from the navigable waters in the States named in so far as it is or may become an obstruction to navigation, \$30,000.
- Galveston Harbor, Galveston Channel, Port Bolivar Channel, Texas City Channel, and Houston Ship Channel, Texas: For maintenance, \$25,000; continuing improvement by construction of seawall extension to protect Galveston Channel, \$758,000; for improvement of Houston Ship Channel, in accordance with the report submitted in House Document Numbered 1632, Sixty-fifth Congress, third session, and subject to the conditions set forth in said document, \$950,000: *Provided*, That not more than \$275,000 shall be expended in the construction of each of the dredges; in all, \$1,733,000. The unexpended balances of appropriations heretofore made for the improvement of channel to Port Bolivar are hereby made available for improvement in accordance with the report submitted in House Document Numbered 1122, Sixty-fifth Congress, second session.
- Provisos.*
Dredges.
Port Bolivar.

Waterway from Galveston to Corpus Christi and channel from Pass Cavallo to Port Lavaca, Texas: For maintenance, \$44,000; for improvement, \$5,000: *Provided*, That the project for this section may be extended at the discretion of the Secretary of War in accordance with so much of the report submitted in Rivers and Harbors Committee Document Numbered 3, Sixty-third Congress, first session, as recommended the redredging of the channel across the bar at the mouth of the Colorado River; in all, \$49,000.

Waterway, Galveston to Corpus Christi, Tex.
Proviso.
Extension of project.

Freeport Harbor, Texas: Continuing improvement, \$100,000.

Freeport, Tex.

Brazos Island Harbor, Texas: For improvement in accordance with the report submitted in House Document Numbered 1710, Sixty-fifth Congress, third session, and subject to the conditions set forth in said document, \$66,000.

Brazos Island Harbor, Tex.

Harbor at Sabine Pass and Port Arthur Canal, Sabine-Neches Canal, and Johnsons Bayou, Louisiana and Texas: For maintenance, \$40,000; completing improvement of harbor at Beaumont in accordance with the report submitted in House Document Numbered 2033, Sixty-fourth Congress, second session, and subject to the conditions set forth in said document, \$75,000: *Provided*, That local interests shall furnish and maintain such protection works as in the judgment of the Chief of Engineers may be necessary for the safe passage of vessels through the lock in the Sabine-Neches Canal near Port Arthur, Texas, and the entrances thereto; in all, \$115,000.

Sabine Pass and Port Arthur Canal, etc., La. and Tex.

Proviso.
Works by local interests.

Red, Black, Ouachita, Tensas, Boeuf, and Saline Rivers, and Bayous Maçon, Bartholomew, D'Arbonne, and Corney, Arkansas and Louisiana: For maintenance, \$35,000; continuing improvement of Ouachita River in accordance with the report submitted in Rivers and Harbors Committee Document Numbered 7, Sixty-fifth Congress, second session, \$300,000; in all, \$335,000.

Red, Ouachita, etc., Rivers, Ark. and La.

Yazoo River and tributaries, Mississippi: For maintenance, including Yazoo, Tallahatchie, Coldwater, and Big Sunflower Rivers, Tchula Lake, Steele and Washington Bayous, Lake Washington, and Bear Creek, \$35,000.

Yazoo River, etc., Miss.

Black and Current Rivers, Arkansas and Missouri; and White, Saint Francis, and L'Anguille Rivers, and Blackfish Bayou, Arkansas: For maintenance, \$49,000. The unexpended balance of appropriations heretofore made and the funds allotted from the appropriation herein provided for the improvement of Saint Francis and L'Anguille Rivers and Blackfish Bayou are hereby made available for improvement in accordance with the report submitted in House Document Numbered 60, Sixty-fourth Congress, first session.

Black River, etc., Ark. and Mo.

Mississippi River from the mouth of the Ohio River to and including the mouth of the Missouri River: For maintenance, \$700,000.

Mississippi River.
From the Ohio to the Missouri.

Mississippi River: For the removal of snags and wrecks from the Mississippi River below the mouth of the Missouri River, and from Old and Atchafalaya Rivers, in accordance with the recommendation of the Chief of Engineers in his annual report for 1918, \$50,000, in addition to amounts otherwise appropriated.

Removing snags and wrecks.

Mississippi River from the mouth of the Missouri River to Minneapolis, Minnesota: Continuing improvement and for maintenance, \$500,000: *Provided*, That not to exceed the sum of \$5,000 of said amount may be expended in the raising of the wing dam used as a ferry landing at Fulton, Illinois, said improvement to be made with the approval and under the supervision of the Chief of Engineers.

To Minneapolis, Minn.

Proviso.
Dam, Fulton, Ill.

Mississippi River between Saint Paul and Minneapolis, and between Brainerd and Grand Rapids, Mississippi and Leech Rivers, and reservoirs at headwaters of Mississippi River: Continuing improvement, \$10,000; completing improvement of Minneapolis Harbor in accordance with the report submitted in House Docu-

Above Saint Paul, Minn.

ment Numbered 1512, Sixty-third Congress, third session, \$6,000; in all, \$16,000.

Saint Croix River,
etc., Wis., Minn., N.
Dak., and S. Dak.

Saint Croix River, Wisconsin and Minnesota; Minnesota River, Minnesota; Lake Traverse, Minnesota and South Dakota; Red River of the North, Minnesota and North Dakota; Warroad Harbor and River, Baudette Harbor and River, Zippel Bay, and Lake of the Woods, Minnesota: For maintenance, \$3,000; completing improvement of Baudette Harbor and River in accordance with the report submitted in House Document Numbered 109, Sixty-third Congress, first session, \$5,000; in all, \$8,000.

Missouri River.
Six-foot channel, etc.

Missouri River: For maintenance and continuing improvement with a view to securing a permanent six-foot channel between Kansas City, Kansas, from the upper end of Quindaro Bend, and the mouth of the river, \$400,000; for maintenance between Kansas City and Sioux City, \$10,000; in all, \$410,000.

Osage River, etc.,
Mo. and Kans.

Osage and Gasconade Rivers, Missouri, and Kansas River, Kansas: For maintenance, \$2,000.

Cumberland River,
Tenn. and Ky.
Above Nashville.

Cumberland River, Tennessee and Kentucky: For improvement above Nashville in accordance with the report submitted in Rivers and Harbors Committee Document Numbered 10, Sixty-third Congress, second session, and subject to the conditions set forth in said document, \$340,000: *Provided*, That assurances satisfactory to the Secretary of War shall be given that local interests will provide sufficient areas of water front and suitable water terminals at all towns or landings adequate for the traffic and which shall be open to the public equally and on terms satisfactory to the Secretary of War.

Provido.
Water terminals, etc.

Tennessee River,
Tenn., Ala., and Ky.
Between Chat-
taooga and Browns
Island.

Tennessee River, Tennessee, Alabama, and Kentucky: The Secretary of War is hereby authorized to prosecute the work of improvement on the existing project for the section between Chattanooga and Browns Island in accordance with the recommendation in report submitted in Rivers and Harbors Committee Document Numbered 8, Sixty-fifth Congress, third session, that the condition precedent requiring local interests to assume and pay all claims for flowage damages be waived.

Ohio River.
Open-channel work.

Ohio River: Continuing improvement and for maintenance by open-channel work, \$300,000.

Locks and dams.

Ohio River: Continuing improvement by the construction of locks and dams with a view to securing a navigable depth of nine feet, \$3,000,000. The Secretary of War is requested to investigate and submit to Congress on or before the first day of January, nineteen hundred and twenty, a report showing what progress, if any, has been made toward providing satisfactory and adequate public terminals at the several cities and towns located on the Ohio River from December first, nineteen hundred and eighteen, to December first, nineteen hundred and nineteen, inclusive.

Allegheny River, Pa.

Allegheny River, Pennsylvania: For maintenance of open-channel work, \$3,000; continuing improvement by construction of locks and dams, \$1,000,000; in all, \$1,008,000: *Provided*, That no part of this appropriation for continuing improvement by the construction of locks and dams shall be expended until the channel spans of the bridges forming unreasonable obstructions to the navigation of the Allegheny River at Pittsburgh have been modified as heretofore directed or shall hereafter be directed by the Secretary of War, or until the Secretary of War shall have received satisfactory assurances that such modifications will promptly be made contemporaneously with the prosecution of the work of improvement.

Provido.
Subject to modifica-
tion of bridges, etc.

Lake Superior har-
bors, etc., Mich., Wis.,
and Minn.

Grand Marais, Marquette, Marquette Bay, and Ontonagon Harbors, and Keweenaw Waterway, Michigan; Ashland and Port Wing Harbors, Wisconsin; Duluth-Superior Harbor, Minnesota and Wis-

consin; Agate Bay and Grand Marais Harbors, Minnesota: For maintenance, \$59,000; completing improvement of Duluth-Superior Harbor in accordance with the report submitted in House Document Numbered 1018, Sixty-fourth Congress, first session, \$33,000; for improvement of Keweenaw Waterway at Princess Point in accordance with the report submitted in House Document Numbered 835, Sixty-third Congress, second session, \$138,000; in all, \$230,000.

Manistique Harbor, Michigan; Menominee, Oconto, Green Bay, Algoma, Kewaunee, Two Rivers, Manitowoc, Sheboygan, Port Washington, Milwaukee, Racine, Kenosha, and Waukegan Harbors, Sturgeon Bay and Lake Michigan Ship Canal, and Fox River, Wisconsin: For maintenance, \$80,000; for improvement of Sturgeon Bay and Lake Michigan Ship Canal in accordance with the report submitted in House Document Numbered 1382, Sixty-second Congress, third session, \$33,000; in all, \$113,000.

Chicago and Calumet Harbors, Chicago and Illinois Rivers, Illinois; Calumet River, Illinois and Indiana; and Indiana and Michigan City Harbors, Indiana: For maintenance, \$140,000; for improvement of Calumet Harbor in accordance with the report submitted in House Document Numbered 237, Sixty-third Congress, first session, \$38,170; in all, \$178,170. The unexpended balance of appropriations heretofore made for the improvement of Chicago Harbor is hereby made available for improvement in accordance with the report submitted in House Document Numbered 1303, Sixty-fourth Congress, first session. The unexpended balance of appropriations heretofore made for improvement of Chicago River is hereby made available for improvement and maintenance in accordance with the report submitted in House Document Numbered 1294, Sixty-fourth Congress, first session. The unexpended balance of appropriations heretofore made for improvement of Indiana Harbor is hereby made available for improvement in accordance with the report submitted in Rivers and Harbors Committee Document Numbered 6, Sixty-fifth Congress, second session.

Saint Joseph Harbor and River, Saugatuck Harbor and Kalamazoo River, South Haven, Holland, Grand Haven, Muskegon, White Lake, Pentwater, Ludington, Manistee, Portage Lake, Arcadia, Frankfort, Charlevoix, and Petoskey Harbors, and Grand River, Michigan: For maintenance, \$104,500.

Ship channel connecting waters of the Great Lakes between Chicago, Duluth-Superior Harbor, and Buffalo, including Saint Marys River, Saint Clair River, channels in Lake Saint Clair and Detroit River, Michigan: Completing improvement of Grosse Pointe Channel, Lake Saint Clair, in accordance with the report submitted in House Document Numbered 188, Sixty-fifth Congress, first session, \$94,000; for improvement of Livingstone Channel, Detroit River, in accordance with the report submitted in House Document Numbered 322, Sixty-fifth Congress, first session, \$750,000; in all, \$844,000.

Mackinac, Cheboygan, Rogers City, Alpena, Harbor Beach, and Monroe Harbors, Saginaw, Black, Clinton, and Rouge Rivers, Michigan: For maintenance, \$5,000; completing improvement of Alpena Harbor in accordance with the report submitted in House Document Numbered 830, Sixty-fifth Congress, second session, and subject to the conditions set forth in said document, \$67,500: *Provided*, That no expense shall be incurred by the United States for acquiring any lands required for the purpose of this improvement; in all, \$72,500.

Toledo, Port Clinton, Sandusky, Huron, Vermilion, Lorain, Cleveland, Fairport, Ashtabula, and Conneaut Harbors, Ohio: For maintenance, \$55,000; for improvement of Sandusky Harbor in accordance with the report submitted in House Document Numbered 982,

Lake Michigan harbors, Wis. and Mich.

Chicago, etc., Ill. and Ind.

Use of balances. Chicago.

Chicago River.

Indiana Harbor.

Lake Michigan harbors, etc., Mich.

Great Lakes ship channel.

Lake Saint Clair.

Detroit River.

Lake Huron harbors, etc., Mich.

Alpena.

Proviso.
No expense for land.

Lake Erie harbors, Ohio.

- Sixty-fourth Congress, first session, and subject to the conditions set forth in said document, \$181,000; for improvement of Huron Harbor in accordance with the report submitted in House Document Numbered 5, Sixty-third Congress, first session, and subject to the conditions set forth in said document, \$34,500: *Provided*, That no expense shall be incurred by the United States for acquiring any lands required for the purpose of this improvement; for improvement of Lorain Harbor, \$20,000; for improvement of Fairport Harbor in accordance with the report submitted in House Document Numbered 206, Sixty-third Congress, first session, \$238,500; for improvement of Ashtabula Harbor in accordance with the report submitted in House Document Numbered 997, Sixty-fourth Congress, first session, and subject to the conditions set forth in said document, \$83,000; in all, \$612,000.
- Huron.
- Proviso.*
No expense for land.
- Fairport.
- Ashtabula.
- Erie, Pa., Buffalo, etc., N. Y. Erie Harbor, Pennsylvania; Dunkirk and Buffalo Harbors, Black Rock Channel and Tonawanda Harbor, and Niagara River, New York: Continuing improvement and for maintenance, \$156,000; completing improvement of Buffalo Harbor in accordance with the report submitted in House Document Numbered 1139, Sixty-fourth Congress, first session, \$145,000; completing improvement of Buffalo Harbor in accordance with the report submitted in House Document Numbered 1004, Sixty-fifth Congress, second session, \$26,400; in all, \$327,400.
- Lake Ontario harbors, N. Y. Olcott, Charlotte, Pultneyville, Great Sodus Bay, Little Sodus Bay, Oswego, Cape Vincent, and Ogdensburg Harbors, New York: For maintenance, \$19,500; completing improvement of Oswego Harbor in accordance with the report submitted in House Document Numbered 570, Sixty-fifth Congress, second session, \$50,000; completing improvement of Ogdensburg Harbor in accordance with the report submitted in House Document Numbered 663, Sixty-fourth Congress, first session, \$72,000; in all, \$141,500.
- Colorado River, Ariz. Colorado River, Arizona: For maintenance of the Government levee on the Gila River near its junction with the Colorado River at Yuma, \$10,000.
- Los Angeles, Cal. Los Angeles Harbor, California: For maintenance of the inner harbor, \$100,000; for completing the silt-diversion project, \$580,000; in all, \$680,000.
- San Francisco Harbor, etc., Cal. San Francisco, Oakland, Richmond, Monterey, and Humboldt Harbors, Redwood and Petaluma Creeks, Napa River, San Pablo Bay, Mare Island Strait, Suisun Bay, and Suisun Channel, California: For maintenance, \$124,800; for maintenance of Oakland Harbor in accordance with the report submitted in House Document Numbered 1131, Sixty-fifth Congress, second session, and subject to the conditions set forth in said document, \$12,000; for improvement of Suisun Bay Channel in accordance with the report submitted in House Document Numbered 986, Sixty-fifth Congress, second session, and subject to the conditions set forth in said document, \$64,500; for improvement of San Rafael Creek in accordance with the report submitted in House Document Numbered 801, Sixty-third Congress, second session, and subject to the conditions set forth in said document, \$27,300: *Provided*, That no expense shall be incurred by the United States for acquiring any lands required for the purpose of this improvement; for improvement of Napa River in accordance with the report submitted in House Document Numbered 795, Sixty-third Congress, second session, \$20,000; *Provided*, That no expense shall be incurred by the United States for acquiring any land required for the purpose of this improvement; in all, \$248,600.
- San Rafael Creek.
- Provisos.*
No expense for lands.
- Napa River.
- No expense for lands.
- Crescent City Harbor, Cal. Crescent City Harbor, California: The condition in the river and harbor Act approved July 18, 1918, requiring assurances that a railroad shall be constructed between Crescent City, California, and Grants Pass, Oregon, is hereby waived until an appropria-
- Ante*, p. 910.

tion is made by the United States for the further prosecution of said project.

Sacramento, Feather, San Joaquin, and Mokelumne Rivers, and Stockton and Mormon Channels (diverting canal), California: Continuing improvement and for maintenance, \$222,000. Sacramento River, etc., Cal.

Coquille, Coos, Siuslaw, and Yaquina Rivers, and Coos, Yaquina, Tillamook, and Nehalem Bays, Oregon: For maintenance and continuing improvement of channel over the bar at Coos Bay, \$121,000; for improvement of Coquille Bar and Harbor in accordance with the report submitted in House Document Numbered 207, Sixty-fifth Congress, first session, and subject to the conditions set forth in said document, \$64,000; for improvement of Coos Bay in accordance with the report submitted in House Document Numbered 325, Sixty-fifth Congress, first session, \$130,000; for improvement of Yaquina Bay and Harbor in accordance with the report submitted in House Document Numbered 109, Sixty-fifth Congress, first session, and subject to the conditions set forth in said document, \$100,000; in all, \$415,000. The project for the improvement of Tillamook Bay, Oregon, is hereby modified in accordance with the report submitted in House Document 730, Sixty-fifth Congress, second session. Coos Bay, etc., Oreg.
Yaquina Bay and Harbor.
Tillamook project modified.

Columbia and lower Willamette Rivers below Vancouver, Washington, and Portland, Oregon, and mouth of Columbia River, Oregon and Washington: Continuing improvement and for maintenance, \$595,000. Columbia and Willamette Rivers, Wash. and Oreg.

Willamette River above Portland and at Willamette Falls, Yamhill River and Clatskanie River from the mouth to Clatskanie, Oregon; Cowlitz, Lewis, and Grays Rivers, and Skamokawa Creek, Washington: For maintenance, \$70,100; completing improvement of Skamokawa Creek in accordance with the report submitted in House Document Numbered 111, Sixty-third Congress, first session, \$1,800; in all \$71,900. Willamette, Grays, etc., Rivers, Oreg. and Wash.

Puget Sound and its tributary waters, Olympia, Seattle, Anacortes, Port Gamble, Tacoma, and Bellingham Harbors, Lake Washington Ship Canal, Snohomish and Skagit Rivers, Swinomish Slough, waterway connecting Port Townsend Bay and Oak Bay, Columbia River between Wenatchee and Kettle Falls, Washington: For maintenance, \$27,000; for maintenance of East and West Waterways, Seattle Harbor, in accordance with the report printed in Senate Document Numbered 313, Sixty-fifth Congress, third session, and subject to the conditions set forth in said document, \$40,000; for the maintenance of Duwamish Waterway, Seattle Harbor, to a depth of twenty feet and to a width of one hundred and fifty feet at mean low water as far south as Eighth Avenue South Bridge, \$40,000: *Provided*, That no part of said appropriation shall be available for said purpose until said improvements shall be completed to project dimensions to said point: *Provided further*, That local interests shall furnish a place of deposit for the dredged material and the bulkheads necessary to confine such material; for improvement of Skagit River in accordance with the report printed in House Document Numbered 935, Sixty-third Congress, second session, \$30,000: *Provided*, That before work on this project is commenced, the report shall be referred to the Board of Engineers for Rivers and Harbors for review as to whether the project should be modified to meet existing conditions or whether conditions of local cooperation should be imposed; completing improvement of Anacortes Harbor in accordance with the report submitted in House Document Numbered 1117, Sixty-fourth Congress, first session, and subject to the conditions set forth in said document, \$89,000; for improvement of Port Gamble Harbor in accordance with the report submitted in House Document Numbered 851, Sixty-fifth Congress, second session, and subject to the conditions set forth in said document, \$12,000; in all, \$238,000. Puget Sound, etc., Wash.
Waterways, Seattle.
Provision Restriction.
Deposit of dredged material, etc.
Skagit River.
Review of project.
Anacortes, Wash.
Port Gamble, Wash.

Harbors in Hawaii. Honolulu, Kahului, Hilo, and Nawiliwili Harbors, Hawaii: Continuing improvement and for maintenance, \$135,000; completing improvement of Kahului Harbor, \$94,300; for improvement of Nawiliwili Harbor in accordance with the report submitted in House Document Numbered 609, Sixty-second Congress, second session, \$250,000: *Provided*, That work on the project herein adopted shall not be commenced until the Secretary of War is satisfied that railroad connections will be made within a reasonable time which will make the harbor of Nawiliwili accessible by land to the entire southern portion of the island: *Provided further*, That no contract for work herein appropriated for shall be entered into until the county of Kauai, or other agency, shall have deposited to the credit of the Secretary of War, in some bank in the Territory of Hawaii to be designated by him, the sum of \$200,000, which sum shall be expended by the Secretary of War in the further prosecution of said work, in the same manner and in equal amounts as the sum herein appropriated: *And provided further*, That the Territory of Hawaii is authorized to condemn such strip of land, not less than six hundred feet wide, fronting on the proposed wharf sites and extending from Huleia River north-erly to the public road and the Wai Ko Nui Stream, and all rights of way and other lands required for the breakwater and construction work thereon as shall be approved by the Secretary of War; and no contract for work herein appropriated for shall be entered into until the Territory of Hawaii shall have commenced condemnation proceedings to acquire such lands and rights of way; and no expense shall be incurred by the United States for acquiring or using such lands and rights of way: *And provided further*, That the Secretary of War is authorized to condemn a quarry site or sites, with rights of way thereto, the awards therefor to be paid out of the funds appropriated for this project; and the quarries when so acquired may be made available to any contractors for work on this project on terms to be fixed by the Secretary of War; in all, \$479,300.

Nawiliwili.

Provisos.
Railroad connections required.

Deposit of county contribution.

Condemnation of water-front lands.

Quarry sites, etc.

San Juan, P. R.
Maintenance of existing works, etc.

Proviso.
Allotments.

Water terminals at cities on harbors, etc.
Policy of Congress declared as to essential requirement of.

Moneys may be withheld unless provided for.

Public notice to be given.

Restriction on new projects.

San Juan Harbor, Porto Rico: For maintenance, \$10,000.
Maintenance and improvement of existing river and harbor works: For the preservation and maintenance of existing river and harbor works, and for the prosecution of such projects heretofore authorized as may be most desirable in the interest of commerce and navigation for which the funds specifically appropriated may not be adequate, \$500,000: *Provided*, That the amount to be allotted to each work shall be determined by the Secretary of War upon the recommendation of the Chief of Engineers.

It is hereby declared to be the policy of the Congress that water terminals are essential at all cities and towns located upon harbors or navigable waterways and that at least one public terminal should exist, constructed, owned, and regulated by the municipality, or other public agency of the State and open to the use of all on equal terms, and with the view of carrying out this policy to the fullest possible extent the Secretary of War is hereby vested with the discretion to withhold, unless the public interests would seriously suffer by delay, monies appropriated in this Act for new projects adopted herein, or for the further improvement of existing projects if, in his opinion, no water terminals exist adequate for the traffic and open to all on equal terms, or unless satisfactory assurances are received that local or other interests will provide such adequate terminal or terminals. The Secretary of War, through the Chief of Engineers, shall give full publicity, as far as may be practicable, to this provision.

No work shall be undertaken upon any new project herein adopted unless the Secretary of War shall be of the opinion that, based upon the cost at the time of entering upon the work, the project can be completed at a cost not greater than 40 per centum in excess of the estimate of cost in the report upon such project.

SEC. 2. Where separate works or items are consolidated herein and an aggregate amount is appropriated therefor, the amount so appropriated shall, unless otherwise expressed, be expended in securing the maintenance and improvement according to the respective projects adopted by Congress after giving due regard to the respective needs of traffic. The allotments to the respective works so consolidated shall be made by the Chief of Engineers as authorized by the Secretary of War. In case such works or items are consolidated and separate amounts are given to individual projects, the amounts so named shall be expended upon such separate projects. Any balances remaining to the credit of the consolidated items shall be carried to the credit of the respective aggregate amounts appropriated for the consolidated items.

Allotment of consolidated items.

Balances carried to authorized works.

SEC. 3. That in all cases where the project for a work of river or harbor improvement, heretofore, herein, or hereafter authorized, provides for the construction or use of Government dredging plant, the Secretary of War may, in his discretion, have the work done by contract if reasonable prices can be obtained.

Contract work authorized.

SEC. 4. That Little River, from Big Lake in Mississippi County to Marked Tree in Poinsett County, Arkansas, is hereby declared to be not a navigable waterway of the United States within the meaning of the laws enacted by Congress for the protection of such waterways.

Little River, Ark. Not navigable to Marked Tree.

SEC. 5. If the Secretary of War shall determine that the contract for levee work entered into with Walter H. Denison but not completed prior to April 6, 1917, the date of the entry of the United States into war with Germany, became inequitable and unjust on account of increased cost of materials, labor, and other conditions arising out of the war, he is hereby authorized and directed to pay said contractor for the work fully completed under said contract between April 6, 1917, and July 18, 1918, the date of approval of an Act entitled "An Act making appropriations for the construction, repair, and preservation of public works on rivers and harbors, and for other purposes," an amount in addition to the terms fixed by such contract just and equitable in consideration of increased costs of labor and materials and other unforeseen conditions arising out of the war. The amount of the increase to be paid shall not exceed the actual loss, without any profit considered sustained by the contractor, caused by increased cost due to the war, in performing the contract and fully completing said work between the dates as above set forth: *Provided*, That in no case shall the additional compensation exceed 30 cents per cubic yard for the material placed, and there is hereby appropriated a sum not exceeding \$18,000 out of any money in the Treasury not otherwise appropriated for the carrying out of this provision.

Walter H. Denison. Additional amount allowed for levee work due to increased war costs, etc.

Ante, p. 904.

Limited to actual loss.

Proviso. Maximum pay.

SEC. 6. That for examinations, surveys, and contingencies for rivers and harbors for which there may be no special appropriation, the sum of \$250,000 is hereby appropriated: *Provided*, That no preliminary examination, survey, project, or estimate for new works other than those designated in this or some prior Act or joint resolution shall be made: *Provided further*, That after the regular or formal reports made as required by law on any examination, survey, project, or work under way or proposed are submitted no supplemental or additional report or estimate shall be made unless ordered by a concurrent resolution of Congress: *And provided further*, That the Government shall not be deemed to have entered upon any project for the improvement of any waterway or harbor mentioned in this Act until funds for the commencement of the proposed work shall have been actually appropriated by law.

Appropriations for examinations, surveys, etc.

Provisos. Specific authority required.

Supplementary reports restricted.

Special authority required to begin work.

The Secretary of War is hereby authorized and directed to cause preliminary examinations and surveys to be made at the following-

Allotment of preliminary examinations, etc.

named localities, and a sufficient sum to pay the cost thereof may be allotted from the amount provided in this section:

New Hampshire and
Massachusetts.

Merrimack River, New Hampshire and Massachusetts, with a view to obtaining increased depth, a more uniform flow of water, and a diminution of periods of drought and of freshet by means of the establishment of a storage reservoir or reservoirs at or near its headwaters in New Hampshire.

Boston Harbor, Massachusetts, with a view to the construction of an entrance channel through Short Beach, between Winthrop and Revere, connecting Broad Sound with the Charlestown Navy Yard by way of Chelsea River; also with a view to the construction of a connecting ship channel from the proposed new entrance at Short Beach to South Boston.

Waterway connecting Merrimack River, Massachusetts, and Piscataqua River, New Hampshire.

New York Harbor.

Upper Bay, New York Harbor, with a view to protecting Bay Ridge and Red Hook Channels by the construction of a breakwater on the outer side of the Bay Ridge and Red Hook Shoal, in connection with which any proposition from the city of New York for constructing docks and piers by reclaiming and filling in said shoal may be considered; and widening Bay Ridge and Red Hook Channels to a suitable width not exceeding two thousand feet with a depth of forty feet.

Waterway connecting Gravesend Bay with Jamaica Bay, New York, including consideration of any proposition for cooperation on the part of local or State interests, or both.

New York and New
Jersey.

Kill van Kull and Newark Bay, New York and New Jersey, with a view to securing a channel thirty feet in depth and of suitable width up to the bridge of the Central Railroad Company of New Jersey, between Elizabeth and Bayonne, including the removal of Bergen Point ledge.

Rahway River, New Jersey, and Staten Island Sound, New York and New Jersey, with a view to securing a channel thirty feet in depth and of suitable width up to the bridge of the Sound Shore Branch of the Central Railroad Company of New Jersey.

Raritan Bay and Raritan River, New Jersey, with a view to securing a channel thirty feet in depth and of suitable width to deep water near the bridge of the New York and Long Branch division of the Central Railroad Company of New Jersey.

New Jersey.

Passaic River, New Jersey, from the Montclair and Greenwood Lake Railroad bridge to the Garfield Bridge, city of Passaic.

Pennsylvania.

Delaware River, Pennsylvania and New Jersey, with a view to securing increased depth and width in the channels between Philadelphia and the upper railroad bridge at Trenton.

Darby River, Pennsylvania.

Waterway from Chincoteague Bay, Virginia, to Delaware Bay at or near Lewes, Delaware, including consideration of the relative advantages and costs of utilizing the Mispillion River as the northern entrance to the waterway rather than the Broadkill River.

Maryland.

Susquehanna River, Pennsylvania and Maryland, from Harrisburg to the mouth.

Virginia.

Crisfield Harbor, Maryland.

Pamunkey River, Virginia, between Newcastle Ferry and Bassett Ferry.

North Carolina.

Pasquotank River, North Carolina.

Waterway connecting Core Sound and Beaufort Harbor, North Carolina.

Intracoastal waterway from Beaufort, North Carolina, to the Cape Fear River.

Cape Fear River, below Wilmington, North Carolina, with a view to the construction of jetties for the purpose of obtaining and maintaining a channel of suitable dimensions across the bar at the mouth of the river.

Waterway from Newbern, North Carolina, to Wilmington, North Carolina, via Trent River and Northeast Cape Fear River.

Waccamaw River, North Carolina and South Carolina.

South Carolina.

Waterway between Charleston Harbor, South Carolina, and the North Santee River by way of Wando River.

Waterway connecting Indian River and San Carlos Bay, Florida, by way of Saint Lucie River, Saint Lucie Canal, Lake Okechobee, and Caloosahatchee River.

Florida.

Kissimmee River, Florida.

Dauphin Island Bay, Alabama, and channel connecting Dauphin Island Bay with the Main Ship Channel across Mobile Bar.

Alabama and Florida.

Saint Andrews Bay, Florida, with a view to increasing the dimensions of the channel between the Gulf of Mexico and Saint Andrews Bay.

Bayou Texar, including entrance from Pensacola Bay, Florida.

Pensacola Bay, Florida, to Mobile Bay, Alabama, with a view to providing a channel of greater dimensions than recommended by the Chief of Engineers in report published in House Document Numbered 610, Sixty-third Congress, second session.

Little Caillou Bayou, Louisiana.

Louisiana.

Turtle Bayou, Texas.

Texas.

Intracoastal waterway from Galveston Bay to Rockport and Corpus Christi, Texas.

Sabine Lake and Sabine Pass, Louisiana and Texas, with a view to the construction of a dam in the outlet of Sabine Lake, including consideration of any proposition for cooperation on the part of local interests.

Neches River, Texas, from Beaumont to mouth of Angelina River.

Missouri River.

Missouri River, South Dakota, with a view to bank protection at and in the vicinity of Vermillion, and with a view of ascertaining the location of practicable sites in South Dakota for the construction of dams which would prevent erosion and be in the interests of navigation, including consideration of any proposition for cooperation on the part of local interests.

Monongahela River, Pennsylvania.

Monongahela River,

Illinois River, Illinois, from Ottawa to Utica.

Pa.
Illinois River.

The Miami and Erie Canal, Ohio, including a branch canal connecting the Miami and Erie Canal with Lake Michigan, and such other routes between Lake Erie and the Ohio River as may be considered practicable by the Chief of Engineers, with a view to securing a channel twelve feet in depth with suitable widths, or such other dimensions as may be considered practicable, including any recommendation for cooperation on the part of local interests.

Canal between Lake Erie and Ohio River, etc.

Lorain Harbor, Ohio, with a view to the extension of the east breakwater and enlarging and deepening the harbor area.

Lake Erie harbors, etc.

Cleveland Harbor, Ohio, with a view to improving and maintaining the channel in the Cuyahoga River and Old River, including consideration of any proposition for cooperation on the part of local interests.

Black Rock Channel, New York.

Tonawanda Harbor and Tonawanda Creek, New York.

Such routes between the Great Lakes and the Hudson River as may be considered practical by the Chief of Engineers, with a view to securing a waterway admitting ocean-going vessels to the Great Lakes.

Great Lakes waterway.

Lake Tahoe, California and Nevada.

California and Nevada.

Los Angeles and Long Beach Harbors, California.

Noyo River, California, including an entrance channel across the bar at the mouth.

Morro Bay, California, including an entrance channel.

Coquille River, Oregon, from Myrtle Point to Coquille.

Yaquina River, Oregon, from Newport to Toledo.

Salmon River, Idaho, up to Salmon.

Cowlitz River, Washington, from the mouth to Ostrander.

City Waterway, Tacoma Harbor, Washington.

Waterway connecting the waters of Puget Sound with Grays Harbor with a view to securing a channel suitable for navigation.

Honolulu Harbor, Hawaii.

SEC. 7. That the Act entitled "An Act to provide for the operation of transportation systems while under Federal control, for the just compensation of their owners, and for other purposes," approved March 21, 1918, be, and the same hereby is, amended by adding at the end of section 6 thereof the following:

"No provision of this Act shall be construed to prevent the routing of freight by a shipper or consignee over any inland canal or coastwise waterway, or a part way over such waterway and a part way by rail. In case the shipper or consignee shall so route the freight, no provision of this Act shall be construed as giving power to change the routing."

SEC. 8. That no part of the funds herein or hereafter appropriated for works of river and harbor improvement shall be used to pay for any work done by private contract if the contract price is more than 25 per centum in excess of the estimated cost of doing the work by Government plant: *Provided*, That in estimating the cost of doing the work by Government plant, including the cost of labor and materials, there shall also be taken into account proper charges for depreciation of plant and all supervising and overhead expenses and interest on the capital invested in the Government plant, but the rate of interest shall not exceed the maximum prevailing rate being paid by the United States on current issues of bonds or other evidences of indebtedness.

SEC. 9. That the International Joint Commission created by the treaty between the United States and Great Britain relating to boundary waters between the United States and Canada, signed at Washington January 11, 1909, under the provisions of article 9 of said treaty, is requested to investigate what further improvement of the Saint Lawrence River between Montreal and Lake Ontario is necessary to make the same navigable for ocean-going vessels, together with the estimated cost thereof, and report to the Government of the Dominion of Canada and to the Congress of the United States, with its recommendations for cooperation by the United States with the Dominion of Canada in the improvement of said river.

SEC. 10. That the Secretary of War is hereby authorized to ascertain whether any of the contracts for work on river and harbor improvements entered into but not completed prior to April 6, 1917, the date of the entrance of the United States into war with Germany, have become inequitable and unjust on account of increased cost of materials, labor, and other unforeseen conditions arising out of the war; and to ascertain and report what amounts, if any, in addition to those fixed by the terms of said contracts, should in justice and equity be paid to contractors, for work performed between April 6, 1917, and July 18, 1918, the date of the approval of an Act entitled "An Act making appropriations for the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes," on account of the increased cost of labor and materials and other unforeseen conditions arising out of the war during that period: *Provided*, That in every case the amount so ascertained shall not exceed the actual loss sustained by the contractor in performing

Oregon.

Idaho.

Washington.

Honolulu.

Federal railroad, etc., control.

Use of water carrier facilities.

Ante, p. 455, amended.

Shippers may route freight by inland canal, etc.

Restriction on private contract work.

Proviso.
Computation of cost by Government plants.

Saint Lawrence River.

Report on improving, for ocean-going vessels, Montreal to Lake Ontario.

Vol. 36, p. 2448.

Cooperation, etc.

Contracts not completed prior to April 6, 1917.

Increased cost for materials, etc., to be ascertained.

Additional amounts equitably due for work to July 18, 1918.

Ante, p. 255.

Provisos.
Not to exceed actual loss.

the work between the said dates: *Provided further*, That when such amount shall have been ascertained, the Secretary of War shall transmit to Congress for consideration a statement or statements of all findings or determinations rendered by authority of this section, the amounts thereof, the names of contractors, and dates of contracts.

Detailed statement to Congress.

Approved, March 2, 1919.

CHAP. 96.—An Act To amend an Act to provide for the appointment of a commission to standardize screw threads.

March 3, 1919.
[H. R. 15495.]

[Public, No. 324.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act providing for the appointment of a commission to standardize screw threads, approved July eighteenth, nineteen hundred and eighteen, be, and the same is hereby, amended so that it will read:

Screw threads standardization.
Amc., p. 912, amended.

“That a commission is hereby created, to be known as the Commission for the Standardization of Screw Threads, hereinafter referred to as the commission, which shall be composed of nine commissioners, one of whom shall be the Director of the Bureau of Standards, who shall be chairman of the commission; two representatives of the Army, to be appointed by the Secretary of War; two representatives of the Navy, to be appointed by the Secretary of the Navy; and four to be appointed by the Secretary of Commerce, two of whom shall be chosen from nominations made by the American Society of Mechanical Engineers and two from nominations made by the Society of Automotive Engineers.

Commission created.
Composition.

“SEC. 2. That it shall be the duty of said commission to ascertain and establish standards for screw threads, which shall be submitted to the Secretary of War, the Secretary of the Navy, and the Secretary of Commerce for their acceptance and approval. Such standards, when thus accepted and approved, shall be adopted and used in the several manufacturing plants under the control of the War and Navy Departments, and, so far as practicable, in all specifications for screw threads in proposals for manufactured articles, parts, or materials to be used under the direction of these departments.

Adoption of standard.

Use required for Army and Navy plants, etc.

“SEC. 3. That the Secretary of Commerce shall promulgate such standards for use by the public and cause the same to be published as a public document.

Publication officially.

“SEC. 4. That the commission shall serve without compensation, but nothing herein shall be held to affect the pay of the commissioners appointed from the Army and Navy or of the Director of the Bureau of Standards.

Service without pay.

“SEC. 5. That the commission may adopt rules and regulations in regard to its procedure and the conduct of its business.

Procedure.

“SEC. 6. That the commission shall cease and terminate at the end of one year and six months from the date of its original appointment.”

Termination extended.

Approved, March 3, 1919.

CHAP. 97.—An Act To provide for the fourteenth and subsequent decennial censuses.

March 3, 1919.
[H. R. 11984.]

[Public, No. 325.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a census of the population, agriculture, manufactures, forestry and forest products, and mines and quarries of the United States shall be taken by the Director of the Census in the year nineteen hundred and twenty and every ten years thereafter. The census herein provided for shall include each State, the District of Columbia, Alaska, Hawaii, and Porto Rico.

Fourteenth Census. Provisions for taking.

Territory included.

Guam, Samoa, and
Canal Zone.

A census of Guam and Samoa shall be taken in the same year by the respective governors of said islands and a census of the Panama Canal Zone by the governor of the Canal Zone in accordance with plans prescribed or approved by the Director of the Census.

Decennial census pe-
riod established.

SEC. 2. That the period of three years beginning the first day of July next preceding the census provided for in section one of this Act shall be known as the decennial census period, and the reports upon the inquiries provided for in said section shall be completed and published within such period.

Census Office.
Additional executive
force for census period.

SEC. 3. That during the decennial census period, and no longer, there may be employed in the Census Office, in addition to the force provided for by the legislative, executive, and judicial appropriation Act for the fiscal year immediately preceding the decennial census period, an assistant director, who shall be an experienced practical statistician; a chief statistician, who shall be a person of known and tried experience in statistical work; a disbursing clerk; an appointment clerk; a private secretary to the director; four stenographers; eight expert chiefs of division; and ten statistical experts. The assistant director shall be appointed by the President, by and with the advice and consent of the Senate. The chief statistician, the disbursing clerk, the appointment clerk, the chiefs of divisions, and the private secretary to the director shall be appointed without examination by the Secretary of Commerce upon the recommendation of the Director of the Census. The statistical experts and the stenographers shall be appointed in conformity with the civil service Act and rules: *Provided*, That whenever practicable women and honorably discharged soldiers and sailors shall be employed in the positions herein provided for.

Appointment.

Proviso.
Preference to women,
soldiers, etc.

Duties of officers.
Assistant director.

SEC. 4. That the assistant director shall perform such duties as may be prescribed by the Director of the Census. In the absence of the director, the assistant director shall serve as director, and in the absence of the director and assistant director, the chief clerk shall serve as director.

Chief clerk.

Appointment clerk.
Disbursing clerk.
Additional bond.

The appointment clerk shall perform the duties assigned him by the Director of the Census. The disbursing clerk of the Census Office shall, at the beginning of the decennial census period, give bond to the Secretary of the Treasury in the sum of \$100,000, surety to be approved by the Solicitor of the Treasury, which bond shall be conditioned that the said officer shall render, quarter yearly, a true and faithful account to the proper accounting officers of the Treasury of all moneys and properties which shall be received by him by virtue of his office during the said decennial census period. Such bond shall be filed in the office of the Secretary of the Treasury, to be by him put in suit upon any breach of the conditions thereof.

Compensation dur-
ing census period.
Director, etc.

SEC. 5. That during the decennial census period the annual compensation of the officials of the Census Office shall be as follows: The Director of the Census, \$7,500; the assistant director, \$5,000; the chief clerk and three chief statisticians for the divisions of population, manufactures, and agriculture, respectively, \$4,000 each; three other chief statisticians for the divisions of vital statistics and statistics of cities, and the chief statistician provided for in section three of this Act, \$3,600 each; the geographer, \$3,000; the disbursing clerk, \$3,000; the appointment clerk, \$2,750; the chiefs of division, \$2,500 each; the private secretary to the director, \$2,250; the statistical experts, \$2,000 each; and the stenographers provided for in section three of this Act, \$1,800 each.

Additional employ-
ees.

Ante, p. 1255.

SEC. 6. That in addition to the force hereinbefore provided for and to that authorized by the legislative, executive, and judicial appropriation Act for the fiscal year immediately preceding the decennial census period, there may be employed in the Census Office during the

decennial census period, and no longer, as many clerks with salaries at the rates of \$1,800, \$1,680, \$1,560, \$1,440, \$1,380, \$1,320, \$1,260, \$1,200, \$1,140, \$1,080, \$1,020, \$960, and \$900; one engineer at \$1,200; and two photostat operators, at \$1,200 each; as many skilled laborers, with salaries at the rate of not less than \$720 nor more than \$1,000 per annum; and as many messengers, assistant messengers, messenger boys, watchmen, unskilled laborers, and charwomen as may be found necessary for the proper and prompt performance of the duties herein required; these additional clerks and employees to be appointed by the Director of the Census: *Provided*, That the total number of such additional clerks with salaries at the rate of \$1,440 or more per annum shall at no time exceed one hundred and fifty: *Provided further*, That employees engaged in the compilation or tabulation of statistics by the use of mechanical devices may be compensated on a piece-price basis to be fixed by the director: *Provided*, That hereafter in making appointments to clerical and other positions in the executive departments and in independent governmental establishments preference shall be given to honorably discharged soldiers, sailors, and marines, and widows of such, if they are qualified to hold such positions.

SEC. 7. That the additional clerks and other employees provided for by section six shall be subject to such special test examinations as the Director of the Census may prescribe, subject to the approval of the United States Civil Service Commission, these examinations to be conducted by the United States Civil Service Commission, to be open to all applicants without regard to political party affiliations, and to be held at such places in each State as may be designated by the Civil Service Commission. Certifications shall be made by the Civil Service Commission upon request of the Director of the Census from the eligible registers so established, in conformity with the law of apportionment as now provided for the classified service, and selections therefrom shall be made by the Director of the Census, in the order of rating: *Provided*, That the requirement as to conformity with the law of apportionment shall not apply to messenger boys, unskilled laborers, and charwomen: *Provided further*, That hereafter all examinations of applicants for positions in the Government service, from any State or Territory, shall be had in the State or Territory in which such applicant resides, and no person shall be eligible for such examination or appointment unless he or she shall have been actually domiciled in such State or Territory for at least one year previous to such examination: *Provided further*, That the Civil Service Commission shall hold examinations of applicants temporarily absent from the places of their legal residence or domicile in the District of Columbia and elsewhere in the United States where examinations are usually held, upon proof satisfactory to the commission that such applicants are bona fide residents of the States or Territories in which such applicants claim to have legal residence or domicile: *Provided further*, That nothing herein shall be so construed as to abridge the existing law of apportionment or change the requirements of existing law as to legal residence or domicile of such applicants: *And provided further*, That no person afflicted with tuberculosis shall be appointed and that each applicant for appointment shall accompany his or her application with a certificate of health from some reputable physician: *And provided further*, That in no instance shall more than one person be appointed from the same family: *And provided further*, That when the exigencies of the service require, the director may appoint for temporary employment not exceeding six months' duration from the aforesaid list of eligibles those who, by reason of residence or other conditions, are immediately available; and may also appoint for not exceeding six months' duration persons having had previous experience in operating mechanical appliances in census

Salary ratings.

Provisos.
Limitation.

Mechanical devices.

Preference to discharged soldiers, etc., and widows of, in Government clerical, etc., appointments.

Civil service examinations for admission.

Selection from eligibles by apportionment, etc.

Provisos.
Exception.

All examinations to be in State, etc., of applicant.

Elsewhere, of applicants temporarily absent from legal residence.

No change of existing law, etc.

Tuberculosis, exclusion, etc.

Family limit.

Temporary exigency appointments.

Skilled mechanical operators.

work whose efficiency records in operating such appliances are satisfactory to him, and may accept such records in lieu of the civil-service examination: *And provided further*, That employees in other branches of the departmental classified service who have had previous experience in census work may be transferred without examination to the Census Office to serve during the whole or a part of the decennial census period, and at the end of such service the employees so transferred shall be eligible to appointment to positions in any department held by them at date of transfer to the Census Office without examination, but no employee so transferred shall within one year after such transfer receive higher salary than he is receiving at the time of the transfer: *And provided further*, That during the decennial census period and no longer the Director of the Census may fill vacancies in the permanent force of the Census Office by the promotion or transfer of clerks or other employees employed on the temporary force authorized by section six of this Act: *And provided further*, That at the expiration of the decennial census period the term of service of all employees so transferred and of all other temporary officers and employees appointed under the provisions of this Act shall terminate, and such officers and employees shall not be eligible to appointment or transfer into the classified service of the Government by virtue of their examination or appointment under this Act: *And provided further*, That in the selection of the additional clerks and employees provided for by section six the Director of the Census is authorized to use, so far as practicable, the reemployment registers established by Executive order of November twenty-ninth, nineteen hundred and eighteen, so far as the same applies to permanent appointments by competition.

Admission of employees with previous experience from other departments, etc.

Promotions, etc., during census period, to permanent force.

Termination, etc.

Selections from reemployment registers.

Schedules of inquiries.

Population.

Agriculture.

Irrigation, etc., inquiries.

Manufactures, forestry, mines and quarries.

SEC. 8. That the Fourteenth Census shall be restricted to inquiries relating to population, to agriculture, to manufactures, to forestry and forest products, and to mines and quarries. The schedules relating to population shall include for each inhabitant the name, place of abode, relationship to head of family, color, sex, age, conjugal condition, place of birth, place of birth of parents, nationality or mother tongue of all persons born in foreign countries, nationality or mother tongue of parents of foreign birth, number of years in the United States, citizenship, occupation, whether or not employer or employee, whether or not engaged in agriculture, school attendance, literacy, tenure of home and the encumbrance thereon, and the name and address of each blind or deaf and dumb person.

The schedules relating to agriculture shall include name, color, sex, and country of birth of occupant of each farm, tenure, acreage of farm, acreage of woodland, value of farm and improvements, and the encumbrance thereon, value of farm implements, number of live stock on farms, ranges, and elsewhere, and the acreage of crops and the quantities of crops and other farm products for the year ending December thirty-first next preceding the enumeration. Inquiries shall be made as to the quantity of land reclaimed by irrigation and drainage and the crops produced; also as to the location and character of irrigation and drainage enterprises, and the capital invested in such enterprises.

The schedules of inquiries relating to manufactures, to forestry and forest products, and to mines and quarries shall include the name and location of each establishment; character of organization, whether individual, corporate, or other form; character of business or kind of goods manufactured; amount of capital actually invested; number of proprietors, firm members, copartners and officers, and the amount of their salaries; number of employees and the amount of their wages; quantity and cost of materials used in manufactures; principal miscellaneous expenses; quantity and value of products; time in opera-

tion during the year; character and quantity of power used; and character and number of machines employed.

The census of manufactures, of forestry and forest products, and of mines and quarries shall relate to the year ending December thirty-first, next preceding the enumeration of population, and shall be confined to manufacturing establishments and mines and quarries which were in active operation during all or a portion of that year. The census of manufactures shall furthermore be confined to manufacturing establishments conducted under what is known as the factory system, exclusive of the so-called neighborhood, household, and hand industries.

Whenever he shall deem it expedient, the Director of the Census may charge the collection of these statistics upon special agents or upon detailed employees, to be employed without respect to locality.

The number, form, and subdivision of inquiries provided for in section eight shall be determined by the Director of the Census.

SEC. 9. That the Director of the Census shall, at least six months prior to the date fixed for commencing the enumeration at the fourteenth and each succeeding decennial census, designate the number, whether one or more, of supervisors of census for each State, the District of Columbia, Alaska, Hawaii, and Porto Rico, and shall define the districts within which they are to act; except that the Director of the Census, in his discretion, need not designate supervisors for Alaska, Hawaii, and Porto Rico, but in lieu thereof may employ special agents as hereinafter provided. The supervisors shall be appointed by the Secretary of Commerce upon the recommendation of the Director of the Census: *Provided*, That the whole number of supervisors shall not exceed four hundred: *Provided further*, That so far as practicable and desirable the boundaries of the supervisors' districts shall conform to the boundaries of the congressional districts: *And provided further*, That if in any supervisor's district the supervisor has not been appointed and qualified ninety days preceding the date fixed for the commencement of the enumeration, or if any vacancy shall occur thereafter, either through death, removal, or resignation of a supervisor, or from any other cause, the Director of the Census may appoint a temporary supervisor or detail an employee of the Census Office to act as supervisor for that district.

SEC. 10. That each supervisor of census shall be charged with the performance within his own district of the following duties: To consult with the Director of Census in regard to the division of his district into subdivisions most convenient for the purpose of the enumeration, which subdivisions or enumeration districts shall be defined and the boundaries thereof fixed by the Director of the Census; to designate to the director suitable persons and with his consent to employ such persons as enumerators, one or more for each subdivision; to communicate to enumerators the necessary instructions and directions relating to their duties; to examine and scrutinize the returns of the enumerators, and in the event of discrepancies or deficiencies appearing in any of the said returns, to use all diligence in causing the same to be corrected or supplied; to forward the completed returns of the enumerators to the director at such time and in such manner as shall be prescribed, and to make up and forward to the director the accounts of each enumerator in his district for service rendered, which accounts shall be duly certified to by the enumerator, and the same shall be certified as true and correct if so found by the supervisor, and said accounts so certified shall be accepted and paid by the director. The duties imposed upon the supervisor by this Act shall be performed in any and all particulars in accordance with the orders and instructions of the Director of the Census.

Period of enumeration for manufactures, etc.

Factory system.

Agents for special inquiries.

Forms, etc.

Supervisors to be designated, etc.

Discretionary as to Alaska, etc.

Provisos. Number.

District boundaries.

Temporary filling of vacancies.

Duties of supervisors.

Employment, etc., of enumerators.

Pay of supervisors. SEC. 11. That each supervisor of the census shall, upon the completion of his duties to the satisfaction of the Director of the Census, receive the sum of \$1,500, and in addition thereto \$1 for each thousand or major fraction of a thousand of population enumerated in his district, such sums to be in full compensation for all services rendered and expenses incurred by him: *Provided*, That of the above-named compensation a sum not to exceed \$600, in the discretion of the Director of the Census, may be paid to any supervisor prior to the completion of his duties in one or more payments, as the Director of the Census may determine: *Provided further*, That in emergencies arising in connection with the work of preparation for or during the progress of the enumeration in his district, or in connection with the reenumeration of any subdivision, a supervisor may, in the discretion of the Director of the Census, be allowed actual and necessary traveling expenses and an allowance in lieu of subsistence not exceeding \$4 per day during his necessary absence from his usual place of residence: *And provided further*, That an appropriate allowance to supervisors for clerk hire may be made when deemed necessary by the Director of the Census.

Provisos.
Advances.

Emergency expenses. Clerk hire. Enumerators. Duties. Personal visits, etc. Forwarding schedules. Separation of city, etc., returns. Commission, etc. Assignment of enumeration districts.

SEC. 12. That each enumerator shall be charged with the collection in his subdivision of the facts and statistics required by the population and agricultural schedules and such other schedules as the Director of the Census may determine shall be used by him in connection with the census, as provided in section eight of this Act. It shall be the duty of each enumerator to visit personally each dwelling house in his subdivision, and each family therein, and each individual living out of a family in any place of abode, and by inquiry made of the head of each family, or of the member thereof deemed most competent and trustworthy, or of such individual living out of a family, to obtain each and every item of information and all particulars required by this Act, as of date January first of the year in which the enumeration shall be made; and in case no person shall be found at the usual place of abode of such family, or individual living out of a family, competent to answer the inquiries made in compliance with the requirements of this Act, then it shall be lawful for the enumerator to obtain the required information as nearly as may be practicable from the family or families or person or persons living nearest to such place of abode who may be competent to answer such inquiries. It shall be the duty also of each enumerator to forward the original schedules, properly filled out and duly certified, to the supervisor of his district as his returns under the provisions of this Act; and in the event of discrepancies or deficiencies being discovered in these schedules he shall use all diligence in correcting or supplying the same. In case an enumeration district embraces all or any part of any incorporated borough, village, town, or city, and also other territory not included within the limits of such incorporated borough, village, town, or city, it shall be the duty of the enumerator to clearly and plainly distinguish and separate, upon the population schedules, the inhabitants of such borough, village, town, or city from the inhabitants of the territory not included therein. No enumerator shall be deemed qualified to enter upon his duties until he has received from the supervisor of the district to which he belongs a commission, signed by the supervisor, authorizing him to perform the duties of enumerator, and setting forth the boundaries of the subdivision within which such duties are to be performed.

SEC. 13. That the territory assigned to each supervisor shall be divided into as many enumeration districts as may be necessary to carry out the purposes of this Act, and, in the discretion of the Director of the Census, two or more enumeration districts may be given to one enumerator, and the boundaries of all the enumeration districts shall be clearly described by civil divisions, rivers, roads,

public surveys, or other easily distinguishable lines: *Provided*, That enumerators may be assigned for the special enumeration of institutions, when desirable, without reference to the number of inmates.

Proviso.
Institutions.

SEC. 14. That any supervisor of census may, with the approval of the Director of the Census, remove any enumerator in his district and fill the vacancy thus caused or otherwise occurring. Whenever it shall appear that any portion of the census provided for in this Act has been negligently or improperly taken, and is by reason thereof incomplete or erroneous, the Director of the Census may cause such incomplete and unsatisfactory enumeration and census to be amended or made anew.

Removal, etc., of
enumerators.

Amending incorrect
returns.

SEC. 15. That the Director of the Census may authorize and direct supervisors of census to employ interpreters to assist the enumerators of their respective districts in the enumeration of persons not speaking the English language, but no authorizations shall be given for such employment in any district until due and proper effort has been made to employ an enumerator who can speak the language or languages for which the services of an interpreter would otherwise be required. It shall be the duty of such interpreters to accompany the enumerators and faithfully translate the latter's inquiries and the replies thereto, but in no case shall any such interpreter perform the duties of the enumerator unless commissioned as such by the Director of the Census. The compensation of such interpreters shall be fixed by the Director of the Census in advance, and shall not exceed \$5 per day for each day actually and necessarily employed.

Interpreters.

Restriction on em-
ploying.

Duties, etc.

Pay.

SEC. 16. That the compensation of enumerators shall be determined by the Director of the Census as follows: In subdivisions where he shall deem such remuneration sufficient, an allowance of not less than 2 nor more than 4 cents for each inhabitant; not less than 20 nor more than 30 cents for each establishment of productive industry reported; not less than 20 nor more than 30 cents for each farm reported; not less than 20 nor more than 50 cents for each irrigation or drainage enterprise reported; and 10 cents for each barn and inclosure containing live stock not on farms. In other subdivisions the Director of the Census may fix a mixed rate of not less than \$1 nor more than \$2 per day and, in addition, an allowance of not less than 1 nor more than 3 cents for each inhabitant enumerated, and not less than 15 nor more than 20 cents for each farm and each establishment of productive industry reported. In other subdivisions per diem rates shall be fixed by the director according to the difficulty of enumeration, having special reference to the regions to be canvassed and the sparsity of settlement or other considerations pertinent thereto. The compensation allowed to an enumerator in any such district shall not be less than \$3 nor more than \$6 per day of eight hours' actual field work, and no payment shall be made for time in excess of eight hours for any one day. The subdivisions or enumeration districts to which the several rates of compensation shall apply shall be designated by the Director of the Census at least two weeks in advance of the enumeration. No claim for mileage or traveling expenses shall be allowed any enumerator in either class of subdivisions, except in extreme cases, and then only when authority has been previously granted by the Director of the Census; and the decision of the director as to the amount due any enumerator shall be final: *Provided*, That within the limits of continental United States each supervisor to be appointed or selected under this Act shall be an actual resident of the district, and each enumerator to be appointed or selected under this Act shall, so far as practicable, be an actual resident of the subdivision within which his duties are to be performed; but an enumerator may be appointed if he be an actual resident of the city, township, or other civil division of which the subdivision in which his duties are to be performed is a part.

Pay of enumerators.
Fixed rates.

Mixed rates.

Per diem rates.

Limitation.

Mileage or traveling
expenses only when
authorized.

Proviso.
Domicile, etc., re-
quirements.

Payment for services of deceased appointees.

SEC. 17. That in the event of the death of any supervisor or enumerator after his appointment and entrance on his duties, the Director of the Census is authorized to pay to the widow or legal representative of such supervisor or enumerator such sum as he may deem just and fair for the services rendered by such supervisor or enumerator.

Special agents.
Vol. 32, p. 53.

SEC. 18. That special agents may be appointed by the Director of the Census to carry out the provisions of this Act and of the Act to provide for a permanent Census Office, approved March sixth, nineteen hundred and two, and Acts amendatory thereof or supplemental thereto; and such special agents shall perform such duties in connection with the enforcement of said Acts as may be required of them by the Director of the Census. The special agents thus appointed shall receive compensation at rates to be fixed by the Director of the Census, such compensation, however, not to exceed \$6 per diem except as hereinafter provided: *Provided*, That during the decennial census period the Director of the Census may fix the compensation of not to exceed twenty-five special agents, who shall be persons of known and tried experience in statistical work, at an amount not to exceed \$10 per diem: *Provided further*, That the Director of the Census may, in his discretion, fix the compensation of special agents on a piece-price basis without limitation as to the amount earned per diem: *And provided further*, That the special agents appointed under this section shall be entitled to necessary traveling expenses and an allowance in lieu of subsistence not to exceed \$4 per diem during necessary absence from their usual places of residence; but no pay or allowance in lieu of subsistence shall be allowed special agents when employed in the Census Office on other than the special work committed to them, and no appointments of special agents shall be made for clerical work: *And provided further*, That the Director of the Census shall have power, and is hereby authorized, to appoint special agents to assist the supervisors whenever he may deem it proper, in connection with the work of preparation for, or during the progress of, the enumeration or in connection with the reenumeration of any district or a part thereof; or he may, in his discretion, employ for this purpose any of the permanent or temporary employees of the Census Office; and the special agents and employees of the Census Office so appointed or employed shall perform such duties in connection with the enforcement of this Act as may be required of them by the Director of the Census or by the supervisors of the districts to which they are assigned, and when engaged in the work of enumeration or reenumeration shall have like authority with and perform the same duties as the enumerators in respect to the subjects committed to them under this Act.

Duties.

Pay.

Provisos.
Additional statistics experts.

Piece price allowances.

Traveling and subsistence.

Restriction.

Aid to supervisors.

Use of office force.

Authority, etc., conferred.

Oath.

Appointments, etc., solely for fitness.

SEC. 19. That every supervisor, supervisor's clerk, enumerator, interpreter, special agent, or other employee shall take and subscribe to an oath or affirmation, to be prescribed by the Director of the Census. All appointees and employees provided for in this Act shall be appointed or employed and examined, if examination is required by this Act, solely with reference to their fitness to perform the duties required of them by the provisions of this Act and without reference to their political party affiliations.

Commencement and completion of population enumeration.

SEC. 20. That the enumeration of the population required by section one of this Act shall be taken as of the first day of January, and it shall be the duty of each enumerator to commence the enumeration of his district on the day following, unless the Director of the Census in his discretion shall defer the enumeration in said district by reason of climatic or other conditions which would materially interfere with the proper conduct of the work; but in any event it shall be the duty of each enumerator to prepare the returns hereinbefore required to be made and to forward the same to the supervisor of his

district within thirty days from the commencement of the enumeration of his district: *Provided*, That in any city having two thousand five hundred inhabitants or more under the preceding census the enumeration of the population shall be completed within two weeks from the commencement thereof.

Proviso.
In cities.

SEC. 21. That if any person shall receive or secure to himself any fee, reward, or compensation as a consideration for the appointment or employment of any person as supervisor, enumerator, or clerk, or other employee, or shall in any way receive or secure to himself any part of the compensation paid to any supervisor, enumerator, clerk, or other employee, he shall be deemed guilty of a felony, and upon conviction thereof shall be fined not more than \$3,000 and be imprisoned not more than five years.

Punishment for receiving pay for appointments, etc.

SEC. 22. That any supervisor, supervisor's clerk, enumerator, interpreter, special agent, or other employee who, having taken and subscribed the oath of office required by this Act, shall, without justifiable cause, neglect or refuse to perform the duties enjoined on him by this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not exceeding \$500; or if he shall, without the authority of the Director of the Census, publish or communicate any information coming into his possession by reason of his employment under the provisions of this Act, or the Act to provide for a permanent Census Office or Acts amendatory thereof or supplemental thereto, he shall be guilty of a felony and shall upon conviction thereof be fined not to exceed \$1,000 or be imprisoned not to exceed two years, or both so fined and imprisoned in the discretion of the court; or if he shall willfully and knowingly swear or affirm falsely as to the truth of any statement required to be made or subscribed by him under oath by or under authority of this Act or of the Act to provide for a permanent Census Office or Acts amendatory thereof or supplemental thereto, he shall be deemed guilty of perjury, and upon conviction thereof shall be fined not exceeding \$2,000 or imprisoned not exceeding five years, or both; or if he shall willfully and knowingly make a false certificate or a fictitious return he shall be guilty of a felony, and upon conviction of either of the last-named offenses he shall be fined not exceeding \$2,000 or be imprisoned not exceeding five years, or both; or if any person who is or has been an enumerator shall knowingly or willfully furnish or cause to be furnished, directly or indirectly, to the Director of the Census or to any supervisor of the census any false statement or false information with reference to any inquiry for which he was authorized and required to collect information he shall be guilty of a felony, and upon conviction thereof shall be fined not exceeding \$2,000 or be imprisoned not exceeding five years, or both.

Offenses by employees.
Penalty for neglect, etc.

Punishment for unauthorized imparting of information, etc.

False swearing, etc.

Making false, etc., returns.

False information by enumerators, etc.

SEC. 23. That it shall be the duty of all persons over eighteen years of age when requested by the Director of the Census, or by any supervisor, enumerator, or special agent, or other employee of the Census Office, acting under the instructions of the said director, to answer correctly, to the best of their knowledge, all questions on the census schedules applying to themselves and to the families to which they belong or are related, and to the farm or farms of which they or their families are the occupants; and any person over eighteen years of age who, under the conditions hereinbefore stated, shall refuse or willfully neglect to answer any of these questions, or shall willfully give answers that are false, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding \$100.

Penalty for refusing, etc., information to officials.

And it is hereby made unlawful for any individual, committee, or other organization of any kind whatsoever, to offer or render to any supervisor, supervisor's clerk, enumerator, interpreter, special agent, or other officer or employee of the Census Office engaged in making an enumeration of population, either directly

Punishment for offering, etc., inaccurate enumeration of population, etc.

or indirectly, any suggestion, advice, or assistance of any kind, with the intent or purpose of causing an inaccurate enumeration of population to be made, either as to the number of persons resident in any district or community, or in any other respect; and any individual, or any officer or member of any committee or other organization of any kind whatsoever, who directly or indirectly offers or renders any such suggestion, advice, information, or assistance, with such unlawful intent or purpose, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding \$5,000.

Information required from hotel proprietors, apartment houses, etc.

And it shall be the duty of every owner, proprietor, manager, superintendent, or agent of a hotel, apartment house, boarding or lodging house, tenement, or other building, when requested by the Director of the Census, or by any supervisor, enumerator, special agent, or other employee of the Census Office, acting under the instructions of the said director, to furnish the names of the occupants of said hotel, apartment house, boarding or lodging house, tenement, or other building, and to give thereto free ingress and egress to any duly accredited representative of the Census Office, so as to permit of the collection of statistics for census purposes, including the proper and correct enumeration of all persons having their usual place of abode in said hotel, apartment house, boarding or lodging house, tenement, or other building; and any owner, proprietor, manager, superintendent, or agent of a hotel, apartment house, boarding or lodging house, tenement, or other building who shall refuse or willfully neglect to give such information or assistance under the conditions hereinbefore stated shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding \$500.

Penalty for refusal, etc.

Information from officers of religious organizations, etc.

SEC. 24. That it shall be the duty of every owner, official, agent, person in charge, or assistant to the person in charge, of any company, business, institution, establishment, religious body, or organization of any nature whatsoever, to answer completely and correctly to the best of his knowledge all questions relating to his respective company, business, institution, establishment, religious body, or other organization, or to records or statistics in his official custody, contained on any census schedule prepared by the Director of the Census under the authority of this Act, or of the Act to provide for a permanent Census Office, approved March sixth, nineteen hundred and two, or of Acts amendatory thereof or supplemental thereto; and any person violating the provisions of this section by refusing or willfully neglecting to answer any of said questions, or by willfully giving answers that are false, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding \$10,000, or imprisoned for a period not exceeding one year, or both so fined and imprisoned.

Punishment for willfully refusing, etc.

Use of information.

SEC. 25. That the information furnished under the provisions of the next preceding section shall be used only for the statistical purposes for which it is supplied. No publication shall be made by the Census Office whereby the data furnished by any particular establishment can be identified, nor shall the Director of the Census permit anyone other than the sworn employees of the Census Office to examine the individual reports.

Publication restricted.

Enforcement of penalties.

SEC. 26. That all fines and penalties imposed by this Act may be enforced by indictment or information in any court of competent jurisdiction.

Contingent, etc., expenses allowed.

SEC. 27. That the Director of the Census may authorize the expenditure of necessary sums for the actual and necessary traveling expenses of the officers and employees of the Census Office, including an allowance in lieu of subsistence not exceeding \$4 per day during their necessary absence from the Census Office, or, instead of such an allowance, their actual subsistence expenses, not to exceed \$5 per

day; and he may authorize the incidental, miscellaneous, and contingent expenses necessary for the carrying out of this Act, as herein provided, and not otherwise, including advertising in newspapers, the purchase of manuscripts, books of reference, and periodicals, the rental of sufficient quarters in the District of Columbia and elsewhere and the furnishing thereof, and expenditures necessary for compiling, printing, publishing, and distributing the results of the census, the purchase of necessary paper and other supplies, the purchase, rental, exchange, construction, and repair of mechanical appliances, the compensation of such permanent and temporary clerks as may be employed under the provisions of this Act and the Act establishing the permanent Census Office and Acts amendatory thereof or supplemental thereto, and all other expenses incurred under authority conveyed in this Act.

SEC. 28. That the Director of the Census is hereby authorized to make requisition upon the Public Printer for such printing as may be necessary to carry out the provisions of this Act, to wit: Blanks, schedules, circulars, pamphlets, envelopes, work sheets, and other items of miscellaneous printing; that he is further authorized to have printed by the Public Printer, in such editions as the director may deem necessary, preliminary and other census bulletins, and final reports of the results of the several investigations authorized by this Act or by the Act to establish a permanent Census Office and Acts amendatory thereof or supplemental thereto, and to publish and distribute said bulletins and reports.

SEC. 29. That all mail matter, of whatever class or weight, relating to the census and addressed to the Census Office, or to any official thereof, and indorsed "Official business, Census Office," shall be transmitted free of postage, and by registered mail if necessary, and so marked: *Provided*, That if any person shall make use of such indorsement to avoid the payment of postage or registry fee on his or her private letter, package, or other matter in the mail, the person so offending shall be guilty of a misdemeanor and subject to a fine of \$300, to be prosecuted in any court of competent jurisdiction.

SEC. 30. That the Secretary of Commerce, whenever he may deem it advisable, on request of the Director of the Census, is hereby authorized to call upon any other department or office of the Government for information pertinent to the work herein provided for.

SEC. 31. That there shall be in the year nineteen hundred and twenty-five, and once every ten years thereafter, a census of agriculture and live stock, which shall show the acreage of farm land, the acreage of the principal crops, and the number and value of domestic animals on the farms and ranges of the country. The schedule employed in this census shall be prepared by the Director of the Census. Such census shall be taken as of the first day of January and shall relate to the preceding calendar year. The Director of the Census may appoint enumerators or special agents for the purpose of this census in accordance with the provisions of the permanent census Act.

SEC. 32. That the Director of the Census be, and he is hereby, authorized and directed to collect and publish, for the years nineteen hundred and twenty-one, nineteen hundred and twenty-three, nineteen hundred and twenty-five, and nineteen hundred and twenty-seven, and for every tenth year after each of said years, statistics of the products of manufacturing industries; and the director is hereby authorized to prepare such schedules as in his judgment may be necessary.

SEC. 33. That the Director of the Census be, and he is hereby, authorized, at his discretion, upon the written request of the governor of any State or Territory or of a court of record, to furnish such gov-

Printing forms, etc.

Bulletins, reports, etc.

Mail matter.
Free transmission.

Proviso.
Penalty for unlawful use of frank.

Information from other departments, etc.

Agricultural and live stock census.
To be taken in 1925 and every ten years thereafter.

Officials authorized.

Manufacturing industries.
Biennial reports of statistics of products of.

Certified copies of returns to States, courts, etc.

ernor or court of record with certified copies of so much of the population or agricultural returns as may be requested, upon the payment of the actual cost of making such copies and \$1 additional for certification; and that the Director of the Census is further authorized, in his discretion, to furnish to individuals such data from the population schedules as may be desired for genealogical or other proper purposes, upon payment of the actual cost of searching the records and \$1 for supplying a certificate; and that the Director of the Census is authorized to furnish transcripts of tables and other records and to prepare special statistical compilations for State or local officials, private concerns, or individuals upon the payment of the actual cost of such work: *Provided, however,* That in no case shall information furnished under the authority of this Act be used to the detriment of the person or persons to whom such information relates. All moneys hereafter received by the Bureau of the Census in payment for labor and materials used in furnishing transcripts of census records or special statistical compilations from such records shall be deposited to the credit of the appropriation for collecting statistics.

SEC. 34. That the Act establishing the permanent Census Office, approved March sixth, nineteen hundred and two, and Acts amendatory thereof and supplemental thereto, except as are herein amended, shall remain in full force. That the Act entitled "An Act to provide for the thirteenth and subsequent decennial censuses," approved July second, nineteen hundred and nine, and Acts amendatory thereof, and all other laws and parts of laws inconsistent with the provisions of this Act, are hereby repealed.

Approved, March 3, 1919.

Genealogical, etc., data.

Special compilations, etc.

Proviso. Use restricted.

Use of receipts.

Laws continued. Vol. 32, p. 51.

Inconsistent laws repealed. Vol. 36, p. 1.

March 3, 1919. [H. R. 13026.]

[Public, No. 326.]

CHAP. 98.—An Act To authorize the Secretary of the Treasury to provide hospital and sanatorium facilities for discharged sick and disabled soldiers, sailors, and marines.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized to provide immediate additional hospital and sanatorium facilities for the care and treatment of discharged sick and disabled soldiers, sailors, and marines, Army and Navy nurses (male and female), patients of the War Risk Insurance Bureau, and the following persons only: Merchant marine seamen, seamen on boats of the Mississippi River Commission, officers and enlisted men of the United States Coast Guard, officers and employees of the Public Health Service, certain keepers and assistant keepers of the United States Lighthouse Service, seamen of the Engineer Corps of the United States Army, officers and enlisted men of the United States Coast and Geodetic Survey, civilian employees entitled to treatment under the United States Employees' Compensation Act, and employees on Army transports not officers or enlisted men of the Army, now entitled by law to treatment by the Public Health Service.

SEC. 2. There are hereby permanently transferred to the Treasury Department for the use of the Public Health Service for hospital or sanatoria or other uses the following properties, with their present equipment, including sites and leases, or so much thereof as may be required by the Public Health Service, including mechanical equipment in connection therewith, and approaches thereto, with authority to lease or purchase sites not owned by the Government, as follows: Hospitals, with such other buildings and land as may be required, at Camp Cody (New Mexico), Camp Hancock (Georgia), Camp Joseph E. Johnston (Florida), Camp Beauregard (Louisiana),

Hospital facilities. To be furnished discharged sick and disabled soldiers, etc.

Employees, etc., entitled.

Public Health Service. Army camp hospitals, etc., permanently transferred to.

Camp Logan (Texas), Camp Fremont (California), and nitrate plant, Perryville (Maryland), and such hospitals, with other necessary buildings, hereafter vacated by the War Department, as may be required and found suitable for the needs of the Public Health Service for hospital or sanatoria purposes. And for the purpose of such remodeling of or additions to the above-named plants as may be required to adapt them to the needs and uses of the Public Health Service, the sum of \$750,000 is hereby authorized.

Amount authorized for remodeling, etc.

SEC. 3. The Secretary of War is hereby authorized and directed to transfer without charge to the Secretary of the Treasury for the use of the Public Health Service such hospital furniture and equipment, including hospital and medical supplies, motor trucks, and other motor-driven vehicles, in good condition, not required by the War Department, as may be required by the Public Health Service for its hospitals, and the President is authorized to direct the transfer to the Treasury Department of the use of such lands or parts of lands, buildings, fixtures, appliances, furnishings, or furniture under the control of any other department of the Government not required for the purposes of such department and suitable for the uses of the Public Health Service.

Hospital equipments, etc., transferred from Army.

Lands, buildings, etc., to be transferred.

SEC. 4. So much of the Battle Mountain Sanatorium at Hot Springs, South Dakota, the National Home for Disabled Volunteer Soldiers, with its present equipment, as is not required for the purposes for which these facilities were provided, is hereby made available for the use of the Public Health Service for a period of five years from the approval of this Act, unless sooner released by the Surgeon General of the Public Health Service.

Hot Springs, S. Dak. Sanatorium of Volunteer Soldiers' Home, may be used.

SEC. 5. The Secretary of the Treasury is hereby authorized to contract with any existing hospital or sanatorium, by lease or otherwise, for immediate use, in whole or in part, of their present facilities, so as to provide bed capacity and facilities for not exceeding one thousand patients, and for such purposes the sum of \$300,000 is hereby authorized.

Hospitals and sanatoria. Authorization of additional contracts with.

SEC. 6. The Secretary of the Treasury is hereby authorized, if in his judgment the same will be for the best interests of the Government from the standpoint of cost, location, and of the emergency needs of the Public Health Service, to purchase the site, buildings, and hospital facilities and appurtenances, at Corpus Christi, Texas, known as General Hospital Numbered 15, and for such purpose the sum of \$150,000 is hereby authorized.

Corpus Christi, Tex. Purchase of hospital at, authorized.

The sum of \$1,500,000 is hereby authorized to be held as an emergency fund for the purchase of land and buildings suitable for hospital and sanatoria purposes, which the Secretary of the Treasury is hereby authorized to select and locate, and to make additions and improvements suitable to adapt them to the uses of the United States Public Health Service, if in his judgment the emergency requires it.

Emergency fund for purchases of land, buildings, etc.

SEC. 7. By the construction of new hospitals and sanatoria, to include the necessary buildings with their appropriate mechanical and other equipment and approach work, including roads leading thereto, for the accommodation of patients, officers, nurses, attendants, storage, laundries, vehicles, and live stock on sites now owned by the Government, or on new sites to be acquired by purchase or otherwise, at the places hereinafter named: *Provided*, That if the Secretary of the Treasury shall make a finding that any hospital project hereinafter specifically authorized is not to the best interest of the Government from the standpoint of cost, location, and of the emergency needs of the Public Health Service, he is hereby authorized to reject such project or projects and to locate, construct, or acquire hospitals at such other locations as would best subserve the interest of the Government and the emergency needs of the Public Health Service within the limits of cost of such authorization.

Construction authorized, of buildings, roads, equipment, etc.

Proviso. Projects not deemed acceptable may be rejected, and others selected.

Cook County, Ill.
Contract for hospital
buildings in, accepted.

a. At Cook County, Illinois, by taking over the land and executing the contract for the construction thereon of hospital buildings specified therein of a certain proposed contract executed by the Shank Company, August thirty-first, nineteen hundred and eighteen, and in accordance with such contract and the plans and specifications, identified in connection therewith August thirty-first, nineteen hundred and eighteen, by the signature and initials of Brigadier General R. C. Marshall, junior, Construction Division, Quartermaster Department, United States Army, by Lieutenant Colonel C. C. Wright, and the Shank Company, by George H. Shank, president, at the cost stated therein, namely, \$2,500,000, with such changes in said plans and specifications as may be required by the Secretary of the Treasury to adapt said specified buildings to the needs and purposes of the Public Health Service, at a total limit of cost not to exceed \$3,000,000.

Cost.

Changes to be made,
on execution.

b. In carrying the foregoing authorization into effect, the Secretary of the Treasury is authorized to execute the contract with The Shank Company hereinbefore specified, with such verbal changes as are made necessary by a change in the contracting officers, and to assume all obligations in said contract contained, and to purchase materials and labor in the open market, or otherwise, and to employ laborers and mechanics for the construction of such buildings and their equipment as in his judgment shall best meet the public exigencies, within the limits of cost herein authorized.

Dawson Springs, Ky.
Donated land, etc.

c. At Dawson Springs, Kentucky, on land to be acquired by gift, the necessary buildings for a sanatorium having a capacity of not less than five hundred beds. The sum of \$1,500,000 is hereby authorized for the construction of such sanatorium.

Cost.

Norfolk, Va.
Cost.

d. The sum of \$900,000 is hereby authorized for the construction, including site, of a hospital plant complete at Norfolk, Virginia.

District of Columbia.
Cost.

e. The sum of \$550,000 is hereby authorized for the construction, on land owned by the Government, on a site to be selected by the Secretary of the Treasury with the approval of the President, of a hospital plant complete in the District of Columbia or vicinity.

Marine Hospital, Sta-
pleton, N. Y.
Cost.

f. The sum of \$190,000 is hereby authorized for additional hospital accommodations, including such minor alteration in and remodeling of existing and authorized buildings as may be necessary to economically adapt them to the additional accommodations herein authorized for the Marine Hospital at Stapleton, Staten Island, New York, the sum appropriated for additions to the said hospital by the Act approved March twenty-eighth, nineteen hundred and eighteen, is authorized to be expended in full without the construction of psychiatric units.

Public Laws, 2d sess.,
p. 467.

General construction,
equipment, etc., condi-
tions.

SEC. 8. In carrying the foregoing authorization into effect, all new construction work herein authorized shall, as far as feasible, be of fire resisting character, and the Secretary of the Treasury is authorized to enter into contracts for the construction, equipment, and so forth, of such buildings on Government owned lands, or lands acquired for such purpose, to purchase materials and labor in the open market, or otherwise, and to employ laborers and mechanics for the construction of such buildings and their equipment as in his judgment shall best meet the public exigencies, within the limits of cost herein authorized.

Appropriations for
construction, equip-
ment, etc.

SEC. 9. For the purpose of carrying the foregoing authorization into effect, there is hereby appropriated, out of any moneys in the Treasury not otherwise appropriated, to be immediately available and remain available until expended, the sum of \$8,840,000, and for furniture and equipment not otherwise provided for, the sum of \$210,000; in all, \$9,050,000.

Technical, etc., serv-
ices, to be regardless of
civil service laws, etc.

SEC. 10. And the Secretary of the Treasury is hereby authorized, in his discretion, to employ, for service within or without the District

of Columbia, without regard to civil-service laws, rules, and regulations, and to pay from the sums hereby authorized and appropriated for construction purposes, at customary rates of compensation, such additional technical and clerical services as may be necessary, exclusively to aid in the preparation of the drawings and specifications for the above-named objects and supervision of the execution thereof, for traveling expenses, and printing incident thereto, at a total limit of cost for such additional technical and clerical services and traveling expenses, and so forth, of not exceeding \$210,000 of the above-named limit of cost. All of the above-mentioned work shall be under the direction and supervision of the Surgeon General of the Public Health Service, subject to the approval of the Secretary of the Treasury.

Limit.

Supervision.

Appropriation for Public Health Service, 1919.

SEC. 11. There is hereby appropriated, out of any moneys in the Treasury not otherwise appropriated, for necessary personnel, including regular and reserve commissioned officers of the Public Health Service and clerical help in the District of Columbia and elsewhere, and maintenance, hospital supplies and equipment, leases, fuel, lights, and water, and freight, transportation, and travel, and reasonable burial expenses (not exceeding \$100 for any patient dying in hospital), \$785,333 for the fiscal year ending June thirtieth, nineteen hundred and nineteen.

Approved, March 3, 1919.

CHAP. 99.—An Act Making appropriations for fortifications and other works of defense, for the armament thereof, and for the procurement of heavy ordnance for trial and service, for the fiscal year ending June 30, 1920, and for other purposes.

March 3, 1919.
[H. R. 15979.]

[Public, No. 327.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for fortifications and other works of defense, for the armament thereof, and for the procurement of heavy ordnance for trial and service, for the fiscal year ending June 30, 1920, and for other purposes, to be available immediately, namely:

Fortifications appropriations.

FORTIFICATIONS AND OTHER WORKS OF DEFENSE.

ENGINEER DEPARTMENT.

Engineer Department.

For construction of gun and mortar batteries, \$380,000.

For modernizing older emplacements, \$37,250.

Gun and mortar batteries.
Emplacements.
Electric plants, etc.
Balances reappropriated for, covered in.
Note, p. 816.

The sum of \$1,250,000 of the unexpended balance of the appropriation "For the installation and replacement of electric light and power plants at seacoast fortifications in the United States; the purchase and installation of searchlights for seacoast defenses in the United States, including searchlights for antiaircraft defenses and accessories therefor; and the procurement and installation of sound-ranging equipment for use in the United States, the insular possessions, and the Panama Canal, and for salaries of electrical experts, engineers, and other employees necessary to procure and install the same," shall be covered into the Treasury immediately upon the approval of this Act.

Preservation, etc.

For protection, preservation, and repair of fortifications for which there may be no special appropriation available, and of structures for the torpedo defense of the United States and for maintaining channels for access to torpedo wharves, \$250,000.

Plans.

For preparation of plans for fortifications and other works of defense, \$25,000.

Supplies for electric plants.

For maintenance and repair of searchlights and electric light and power equipment for seacoast fortifications, and for tools, electrical

and other supplies, and appliances to be used in their operation, including the purchase of reserve lights, \$50,000.

The sum of \$400,000 of the unexpended balance of appropriations heretofore made "for the construction of mining casemates, cable galleries, torpedo storehouses, cable tanks, and other structures, and so forth," for the continental United States, shall be covered into the Treasury immediately upon the approval of this Act.

For the construction of land defenses in the United States, including the procurement of equipment and materials required therefor, the construction and repair of roads required for military purposes, and the procurement and installation of searchlights, \$60,000.

For protection of the shore of the Sandy Hook Reservation, \$544,000.

UNDER THE CHIEF SIGNAL OFFICER.

Signal Service.

Fire-control stations.

For operation and maintenance of fire-control installations at seacoast defenses, \$150,000.

Armament.

ARMAMENT OF FORTIFICATIONS.

Ammunition for seacoast cannon, etc.

For purchase, manufacture, and test of ammunition for seacoast cannon, and for modernizing projectiles on hand, including the necessary experiments in connection therewith, and the machinery necessary for its manufacture, \$855,442.

Ammunition, etc., for seacoast artillery practice.

For purchase, manufacture, and test of ammunition, subcaliber guns, and other accessories for seacoast artillery practice, including the machinery necessary for their manufacture, \$1,000,000.

Altering, etc., seacoast artillery.

For alteration and maintenance of seacoast artillery, including the purchase and manufacture of machinery, tools, materials necessary for the work, and expenses of civilian mechanics and extra-duty pay of enlisted men engaged thereon, \$1,250,000.

Proving grounds.

PROVING GROUNDS.

Current expenses.

For current expenses of the ordnance proving grounds, comprising the maintenance of rail and water transportation, repairs, alterations, accessories, and service of employees incidental to testing and proving ordnance and ordnance matériel, hire of assistants for the Ordnance Board, purchase of instruments and articles required for testing and experimental work, building and repairing butts and targets, clearing and grading ranges, \$400,000.

Submarine mines.

SUBMARINE MINES.

Balance for, covered in.
Ante, p. 200.

The sum of \$125,000 of the unexpended balance of appropriations heretofore made "for maintenance of submarine mine material within the limits of continental United States, and so forth," shall be covered into the Treasury immediately upon the approval of this Act.

Barracks and quarters.

BARRACKS AND QUARTERS.

Minor structures for seacoast defenses.

Barracks and quarters; seacoast defenses: For minor structures in connection with the adopted project for seacoast defenses, including the installation therein of plumbing and of heating and lighting apparatus, to be expended as in the judgment of the Secretary of War may be necessary, \$40,000.

Insular possessions.

FORTIFICATIONS IN INSULAR POSSESSIONS.

Engineer Department.

ENGINEER DEPARTMENT.

Preservation, repair, etc.

For protection, preservation, and repair of fortifications, including structures for torpedo defense, for which there may be no special

appropriation available, and for maintaining channels for access to torpedo wharves, at the following localities:

- Hawaiian Islands, \$12,500;
- Philippine Islands, \$35,000.

For the purchase and installation of searchlights for the defenses of most important harbors in the Philippine Islands, \$33,000.

For maintenance and repair of searchlights and electric light and power equipment for seacoast fortifications and for tools, electrical and other supplies, and appliances to be used in the operation at the following localities:

- Hawaiian Islands, \$5,000.
- Philippine Islands, \$25,000.

For the installation and replacement of electric light and power plants at the defenses of the Hawaiian Islands, \$20,000.

For the construction of mining casemates, cable galleries, torpedo storehouses, cable tanks, and other structures necessary for the operation, preservation, and care of submarine mines and their accessories, and for providing channels for access to torpedo wharves at the defenses of the Philippine Islands, \$140,000.

For reserve engineer equipment in the Hawaiian Islands, \$3,250.

UNDER THE CHIEF SIGNAL OFFICER.

For operation and maintenance of fire-control installations at seacoast defenses, \$25,000.

ORDNANCE DEPARTMENT.

For purchase, manufacture, and test of ammunition for seacoast cannon, including the necessary experiments in connection therewith, and the machinery necessary for its manufacture, \$1,000,000.

For alteration and maintenance of the seacoast artillery, including the purchase and manufacture of machinery, tools, and materials necessary for the work, and expenses of the civilian mechanics, and extra-duty pay of enlisted men engaged thereon, \$125,000.

The sum of \$30,000 of the unexpended balance of appropriations heretofore made for "the maintenance of the submarine mine material in the insular possessions," shall be covered into the Treasury immediately upon the approval of this Act.

BARRACKS AND QUARTERS.

For construction of barracks and quarters for the seacoast artillery in the Hawaiian Islands, including water and sewer systems, and so forth, \$225,000: *Provided*, That no part of this sum shall be expended for the construction of officers' quarters to cost in excess of the limits established by the sundry civil appropriation Act approved June 25, 1910.

PANAMA CANAL FORTIFICATIONS.

For fortifications and armament thereof for the Panama Canal:
For maintenance of clearings and trails, \$30,000;

For protection, preservation, and repair of fortifications, including structures erected for torpedo defense, and for maintaining channels for access to torpedo wharves, \$25,000;

For maintenance and repair of searchlights and electric light and power equipment for fortifications, and for tools, electrical and other supplies, and appliances to be used in their operation, \$20,000;

For the construction of seacoast batteries, \$135,500;

For the purchase and installation of electric light and power plants for the seacoast fortifications on the Canal Zone, \$20,000;

Hawaiian Islands.
Philippine Islands.
Searchlights, Philippine Islands.
Electric plants, etc.
Hawaiian Islands.
Philippine Islands.
Installing electric plants, Hawaiian Islands.
Torpedo structures, etc., Philippine Islands.

Equipment, Hawaiian Islands.
Signal Service.

Fire-control installations.

Ordnance Department.

Ammunition for seacoast cannon.

Altering, etc., seacoast artillery.

Mine supplies.
Balances covered in. *Ante*, pp. 201, 819.

Barracks and quarters.

Seacoast artillery, Hawaiian Islands.

Proviso, Officers' quarters. Vol. 36, p. 721.

Panama Canal.

Fortifications.
Clearings and trails.
Preservation, repair, etc.

Electric plants.

Seacoast batteries.
Installing electric plants.

Land defenses.	For land defenses, Panama Canal, including the procurement and installation of searchlights, purchase of armored cars and locomotives, construction of roads and surveys incidental thereto, \$14,000;
Reserve equipment.	For reserve engineer equipment for the Panama Canal, \$7,500;
Fire-control stations.	For operation and maintenance of fire-control installations at seacoast defenses, \$10,000;
Altering, etc., sea-coast artillery.	For the alteration and maintenance of the seacoast artillery, including the purchase and manufacture of machinery, tools, and materials necessary for the work, and expenses of civilian mechanics, and extra-duty pay of enlisted men engaged thereon, \$100,000;
Mine supplies. Balance covered in. <i>Ante</i> , p. 201.	The sum of \$14,000 of the unexpended balance of appropriations heretofore made "for the alteration, maintenance, and repair of submarine mine matériel," for the Panama Canal shall be covered into the Treasury immediately upon the approval of this Act;
Infantry barracks.	For the construction of barracks, quarters, and other necessary buildings for the accommodation of two regiments of Infantry, including water and sewer systems, roads, walks, and so forth, \$3,986,849;
Fort Sherman. Barracks, etc.	For the construction of barracks, quarters, and other necessary buildings for Coast Artillery troops at Fort Sherman, including water and sewer systems, roads, walks, and so forth, \$140,000;
Officers' quarters, limited. Vol. 36, p. 721.	No part of the two foregoing appropriations shall be expended for the construction of officers' quarters to cost in excess of the limits established by the sundry civil appropriation Act, approved June 25, 1910;
Wharf.	For the construction of a new wharf at Fort Sherman, \$35,000;
Purchases from Army surplus stock.	The Governor of the Panama Canal, so far as the expenditure of appropriations contained in this Act may be under his direction, shall purchase needed materials, supplies, and equipment from available surplus stocks of the War Department;
	In all, specifically for fortifications and armament thereof for the Panama Canal, \$4,523,849.
Material, to be of American manufac- ture.	SEC. 2. That all material purchased under the provisions of this Act shall be of American manufacture, except in cases when, in the judgment of the Secretary of War, it is to the manifest interest of the United States to make purchases abroad, which material shall be admitted free of duty.
Limit on price for purchases.	SEC. 3. That except as expressly otherwise authorized herein no part of the sums appropriated by this Act shall be expended in the purchase from private manufacturers of any material at a price in excess of 25 per centum more than the cost of manufacturing such material by the Government, or, where such material is not or has not been manufactured by the Government, at a price in excess of 25 per centum more than the estimated cost of manufacture by the Government: <i>Provided</i> , That whenever in the opinion of the President the situation is such as to justify such action he may waive the limitations contained in this section.
<i>Proviso</i> . Waiver in emergen- cies.	
Arsenal operations not to be restricted.	SEC. 4. That expenditures for carrying out the provisions of this Act shall not be made in such manner as to prevent the operation of the Government arsenals at their most economical rate of production, except when a special exigency requires the operation of a portion of an arsenal's equipment at a different rate: <i>Provided</i> , That no part of the appropriations made in this Act shall be available for the salary or pay of any officer, manager, superintendent, foreman, or other person having charge of the work of any employee of the United States Government while making or causing to be made with a stop watch or other time-measuring device a time study of any job of any such employee between the starting and completion thereof, or of the movements of any such employee while engaged upon such work.
<i>Proviso</i> . No pay to officer using time-measuring devices on work of em- ployees.	

SEC. 5. That appropriations for fortifications and other works of defense, for the armament thereof, and for the procurement of heavy ordnance for trial and service, heretofore made in fortifications or sundry civil appropriation Acts shall not be available for obligation after June 30, 1920, and all unexpended balances of such appropriations which remain upon the books of the Treasury Department on June 30, 1921, shall be covered into the Treasury and carried to the surplus fund.

Prior appropriations not available after June 30, 1920.

Balances unexpended June 30, 1921, to be covered in.

SEC. 6. That estimates of appropriations for fortifications and other works of defense, for the armament thereof, and for the procurement of heavy ordnance for trial and service shall be submitted to Congress in the Book of Estimates for the fiscal year 1921 and each fiscal year thereafter upon an annual basis. And section 5 of the legislative, executive, and judicial appropriation Act approved June 20, 1874, and section 7 of the sundry civil appropriation Act approved August 24, 1912, so far as they except appropriations for "fortifications" from the operations thereof, are repealed.

Estimates hereafter to be on annual basis.

Former exception repealed. Vol. 18, p. 110. Vol. 37, p. 487.

SEC. 7. That the portion of the fortifications appropriation Act approved July 6, 1916, which reads:

Radiodynamic torpedo control.

"For procurement and installation of one radiodynamic torpedo unit, \$417,000: *Provided*, That no part of said sum shall be so expended unless the United States shall first acquire as heretofore provided the rights of the said John Hays Hammond, junior, and the Radio Engineering Company of New York," is amended so as to read as follows:

Former provision. Vol. 39, p. 347, amended.

"For demonstrating the control of torpedoes or underwater carriers of high explosives by radiodynamic or radiosonic energy, and for designing, developing, producing, and installing one radiodynamic or radiosonic torpedo unit, \$417,000, to be expended under the direction of the Secretary of War: *Provided*, That all material acquired by the United States for said purpose, and all products manufactured or adapted therefrom, including said unit when completed, shall be and remain the property of the United States: *Provided further*, That no part of said sum shall be expended until the United States shall first receive from John Hays Hammond, junior, and from the Radio Engineering Company of New York, Incorporated, an unconditional license to use without cost said unit and all repairs and replacements thereof, in the event that the United States shall not acquire as heretofore provided the exclusive rights of said John Hays Hammond, junior, and of said Radio Engineering Company: *Provided further*, That the services of John Hays Hammond, junior, rendered in connection with said demonstration, shall be free of charge."

Appropriation for developing, etc., one unit.

Provisos. All material, etc., to remain United States property.

Unconditional license to use unit, if exclusive rights not acquired.

Services free of charge.

SEC. 8. That no part of the moneys appropriated in each or any section of this Act shall be used or expended for the purchase or acquirement of any article or articles that at the time of the proposed acquirement can be manufactured or produced in each or any of the Government arsenals of the United States for a sum less than it can be purchased or procured otherwise.

Restriction on purchases at other than arsenals.

Approved, March 3, 1919.

CHAP. 100.—An Act To amend the Liberty Bond Acts and the War Finance Corporation Act, and for other purposes.

March 3, 1919.
[H. R. 16136.]

[Public, No. 328.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Second Liberty Bond Act is hereby amended by adding thereto a new section to read as follows:

Victory Liberty Loan Act.

"SEC. 18. (a) That in addition to the bonds and certificates of indebtedness and war-savings certificates authorized by this Act

Treasury notes authorized in addition to previous bonds, etc.

<i>Ante</i> , pp. 35, 502, 844.	and amendments thereto, the Secretary of the Treasury, with the approval of the President, is authorized to borrow from time to time on the credit of the United States for the purposes of this Act, and to meet public expenditures authorized by law, not exceeding in the aggregate \$7,000,000,000, and to issue therefor notes of the United States at not less than par in such form or forms and denomination or denominations, containing such terms and conditions, and at such rate or rates of interest, as the Secretary of the Treasury may prescribe, and each series of notes so issued shall be payable at such time not less than one year nor more than five years from the date of its issue as he may prescribe, and may be redeemable before maturity (at the option of the United States) in whole or in part, upon not more than one year's nor less than four months' notice, and under such rules and regulations and during such period as he may prescribe.
Amount.	
Time of payment, etc.	
Series authorized.	“(b) The notes herein authorized may be issued in any one or more of the following series as the Secretary of the Treasury may prescribe in connection with the issue thereof:
Exemptions. From all taxes, except estate or inheritance.	“(1) Exempt, both as to principal and interest, from all taxation (except estate or inheritance taxes) now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority;
Except estate, surtax, and excess and war-profits taxes.	“(2) Exempt, both as to principal and interest, from all taxation now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority, except (a) estate or inheritance taxes, and (b) graduated additional income taxes, commonly known as surtaxes, and excess-profits and war-profits taxes, now or hereafter imposed by the United States, upon the income or profits of individuals, partnerships, associations, or corporations;
Additional, of interest on \$30,000.	“(3) Exempt, both as to principal and interest, as provided in paragraph (2); and with an additional exemption from the taxes referred to in clause (b) of such paragraph, of the interest on an amount of such notes the principal of which does not exceed \$30,000, owned by any individual, partnership, association, or corporation; or
Except estate, or inheritance, and all income, etc., taxes.	“(4) Exempt, both as to principal and interest, from all taxation now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority, except (a) estate or inheritance taxes, and (b) all income, excess-profits, and war-profits taxes, now or hereafter imposed by the United States, upon the income or profits of individuals, partnerships, associations, or corporations.
Series to be interchangeable.	“(c) If the notes authorized under this section are offered in more than one series bearing the same date of issue, the holder of notes of any such series shall (under such rules and regulations as may be prescribed by the Secretary of the Treasury) have the option of having such notes held by him converted at par into notes of any other such series offered bearing the same date of issue.
No circulation privilege.	“(d) None of the notes authorized by this section shall bear the circulation privilege. The principal and interest thereof shall be payable in United States gold coin of the present standard of value. The word ‘bond’ or ‘bonds’ where it appears in sections 8, 9, 10, 14, and 15 of this Act as amended, and sections 3702, 3703, 3704, and 3705 of the Revised Statutes, and section 5200 of the Revised Statutes as amended, but in such sections only, shall be deemed to include notes issued under this section.”
Limited recognition as bonds. R. S., secs. 3702-3705, p. 731. <i>Ante</i> , p. 967.	SEC. 2. (a) That until the expiration of five years after the date of the termination of the war between the United States and the German Government, as fixed by proclamation of the President, in addition to the exemptions provided in section 7 of the Second Liberty Bond Act in respect to the interest on an amount of bonds and certificates, authorized by such Act and amendments thereto,

Additional tax exemption until five years after the war. Interest received after January 1, 1919, on not exceeding \$30,000.

the principal of which does not exceed in the aggregate \$5,000, and in addition to all other exemptions provided in the Second Liberty Bond Act or the Supplement to Second Liberty Bond Act, the interest received on and after January 1, 1919, on an amount of bonds of the First Liberty Loan Converted, dated November 15, 1917, May 9, 1918, or October 24, 1918, the Second Liberty Loan converted and unconverted, the Third Liberty Loan, and the Fourth Liberty Loan, the principal of which does not exceed \$30,000 in the aggregate, owned by any individual, partnership, association, or corporation, shall be exempt from graduated additional income taxes, commonly known as surtaxes, and excess-profits and war-profits taxes, now or hereafter imposed by the United States, upon the income or profits of individuals, partnerships, associations, or corporations.

Bonds specified.

Taxes exempted.

(b) In addition to the exemption provided in subdivision (a), and in addition to the other exemptions therein referred to, the interest received on and after January 1, 1919, on an amount of the bonds therein specified the principal of which does not exceed \$20,000 in the aggregate, owned by any individual, partnership, association, or corporation, shall be exempt from the taxes therein specified: *Provided*, That no owner of such bonds shall be entitled to such exemption in respect to the interest on an aggregate principal amount of such bonds exceeding three times the principal amount of notes of the Victory Liberty Loan originally subscribed for by such owner and still owned by him at the date of his tax return.

Further exemption of interest on \$20,000.

Proviso.
Subscription to Victory Liberty Loan required.

SEC. 3. That section 5 of the Second Liberty Bond Act, as amended by section 4 of the Third Liberty Bond Act, is hereby further amended by striking out the figures "\$8,000,000,000" and inserting in lieu thereof the figures "\$10,000,000,000."

Certificates of indebtedness.
Limit extended to \$10,000,000,000.
Ante, p. 504, amended.

SEC. 4. That section 3 of the Fourth Liberty Bond Act is hereby amended to read as follows:

United States securities, etc.

"SEC. 3. That, notwithstanding the provisions of the Second Liberty Bond Act or of the War Finance Corporation Act or of any other Act, bonds, notes, and certificates of indebtedness of the United States and bonds of the War Finance Corporation shall, while beneficially owned by a nonresident alien individual, or a foreign corporation, partnership, or association, not engaged in business in the United States, be exempt both as to principal and interest from any and all taxation now or hereafter imposed by the United States, any State, or any of the possessions of the United States or by any local taxing authority."

Exempt from all taxation when held by nonresident aliens, etc.
Ante, p. 845, amended.

SEC. 5. That the privilege of converting 4 per centum bonds of the First Liberty Loan converted and 4 per centum bonds of the Second Liberty Loan into 4½ per centum bonds, which privilege arose on May 9, 1918, and expired on November 9, 1918, may be extended by the Secretary of the Treasury for such period, upon such terms and conditions and subject to such rules and regulations, as he may prescribe. For the purpose of computing the amount of interest payable, bonds presented for conversion under any such extension shall be deemed to be converted on the dates for the payment of the semiannual interest on the respective bonds so presented for conversion next succeeding the date of such presentation.

Expired period for converting first and second Liberty bonds extended.
Ante, p. 290.

SEC. 6. (a) That there is hereby created in the Treasury a cumulative sinking fund for the retirement of bonds and notes issued under the First Liberty Bond Act, the Second Liberty Bond Act, the Third Liberty Bond Act, the Fourth Liberty Bond Act, or under this Act, and outstanding on July 1, 1920. The sinking fund and all additions thereto are hereby appropriated for the payment of such bonds and notes at maturity, or for the redemption or purchase thereof before maturity by the Secretary of the Treasury at such prices and upon such terms and conditions as he shall prescribe, and shall be available until all such bonds and notes are retired. The average cost of the

Cumulative sinking fund created.

Appropriation for payment, purchase, etc., of bonds, therefrom.

Cancellation, etc.
Amount appropriated annually.

bonds and notes purchased shall not exceed par and accrued interest. Bonds and notes purchased, redeemed, or paid out of the sinking fund shall be canceled and retired and shall not be reissued. For the fiscal year beginning July 1, 1920, and for each fiscal year thereafter until all such bonds and notes are retired there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the purposes of such sinking fund, an amount equal to the sum of (1) $2\frac{1}{2}$ per centum of the aggregate amount of such bonds and notes outstanding on July 1, 1920, less an amount equal to the par amount of any obligations of foreign Governments held by the United States on July 1, 1920, and (2) the interest which would have been payable during the fiscal year for which the appropriation is made on the bonds and notes purchased, redeemed, or paid out of the sinking fund during such year or in previous years.

Report to Congress.

The Secretary of the Treasury shall submit to Congress at the beginning of each regular session a separate annual report of the action taken under the authority contained in this section.

Former sinking fund repealed.

R. S., secs. 3688, 3694-3696, pp. 724, 730, repealed.
R. S., sec. 3689, p. 725, amended.

(b) Sections 3688, 3694, 3695, and 3696 of the Revised Statutes, and so much of section 3689 of the Revised Statutes as provides a permanent annual appropriation of 1 per centum of the entire debt of the United States to be set apart as a sinking fund, are hereby repealed.

Additional credits with allied governments for purchase of property, including wheat, owned by the United States.

Ante, p. 844.

SEC. 7. (a) That until the expiration of eighteen months after the termination of the war between the United States and the German Government, as fixed by proclamation of the President, the Secretary of the Treasury, with the approval of the President, is hereby authorized on behalf of the United States to establish, in addition to the credits authorized by section 2 of the Second Liberty Bond Act, as amended, credits with the United States for any foreign government now engaged in war with the enemies of the United States, for the purpose only of providing for purchases of any property owned directly or indirectly by the United States, not needed by the United States, or of any wheat the price of which has been or may be guaranteed by the United States. To the extent of the credits so established from time to time the Secretary of the Treasury is hereby authorized to make advances to or for the account of any such foreign government and to receive at par from such foreign government for the amount of any such advances its obligations hereafter issued bearing such rate or rates of interest, not less than 5 per centum per annum, maturing at such date or dates, not later than October 15, 1938, and containing such terms and conditions, as the Secretary of the Treasury may from time to time prescribe. The Secretary, with the approval of the President, is hereby authorized to enter into such arrangements from time to time with any such foreign government as may be necessary or desirable for establishing such credits and for the payment of such obligations before maturity.

Advances authorized for obligations received.

Interest, maturity, etc.

Arrangement for payments, etc.

Conversion of short time into long time securities.

Equality of interest rates.

Redemption of designated Liberty bonds from sales hereof.

(b) The Secretary of the Treasury is hereby authorized from time to time to convert any short-time obligations of foreign governments which may be received under the authority of this section into long-time obligations of such foreign governments, respectively, maturing not later than October 15, 1938, and in such form and terms as the Secretary of the Treasury may prescribe; but the rate or rates of interest borne by any such long-time obligations at the time of their acquisition shall not be less than the rate borne by the short-time obligations so converted into such long-time obligations; and, under such terms and conditions as he may from time to time prescribe, to receive payment, on or before maturity, of any obligations of such foreign governments acquired on behalf of the United States under authority of this section, and, with the approval of the President, to sell any of such obligations (but not at less than par with accrued interest unless otherwise hereafter provided by law), and to apply

the proceeds thereof, and any payments so received from foreign governments on account of the principal of such obligations, to the redemption or purchase, at not more than par and accrued interest, of any bonds of the United States issued under the authority of the First Liberty Bond Act or Second Liberty Bond Act as amended and supplemented, and if such bonds can not be so redeemed or purchased, the Secretary of the Treasury shall redeem or purchase any other outstanding interest-bearing obligations of the United States which may at such time be subject to redemption or which can be purchased at not more than par and accrued interest.

Other outstanding obligations.

(c) For the purposes of this section there is appropriated the unexpended balance of the appropriations made by section 2 of the First Liberty Bond Act and by section 2 of the Second Liberty Bond Act as amended by the Third Liberty Bond Act and the Fourth Liberty Bond Act, but nothing in this section shall be deemed to prohibit the use of such unexpended balance or any part thereof for the purposes of section 2 of the Second Liberty Bond Act, as so amended, subject to the limitations therein contained.

Appropriation of unexpended balances.
Ante, p. 844.

SEC. 8. That the obligations of foreign governments acquired by the Secretary of the Treasury by virtue of the provisions of the First Liberty Bond Act and the Second Liberty Bond Act, and amendments and supplements thereto, shall mature at such dates as shall be determined by the Secretary of the Treasury: *Provided*, That such obligations acquired by virtue of the provisions of the First Liberty Bond Act, or through the conversion of short-time obligations acquired under such Act, shall mature not later than June 15, 1947, and all other such obligations of foreign governments shall mature not later than October 15, 1938.

Maturity of acquired foreign obligations.

Proviso.
Under First Liberty Loan.
Others.

SEC. 9. That the War Finance Corporation Act is hereby amended by adding to Title I thereof a new section, to read as follows:

War Finance Corporation.

"SEC. 21. (a) That the Corporation shall be empowered and authorized, in order to promote commerce with foreign nations through the extension of credits, to make advances upon such terms, not inconsistent with the provisions of this section, as it may prescribe, for periods not exceeding five years from the respective dates of such advances:

Extension of credits to promote foreign commerce.
Ante, p. 512, amended.

"(1) To any person, firm, corporation, or association engaged in the business in the United States of exporting therefrom domestic products to foreign countries, if such person, firm, corporation, or association is, in the opinion of the board of directors of the Corporation, unable to obtain funds upon reasonable terms through banking channels. Any such advance shall be made only for the purpose of assisting in the exportation of such products, and shall be limited in amount to not more than the contract price therefor, including insurance and carrying or transportation charges to the foreign point of destination if and to the extent that such insurance and carrying or transportation charges are payable in the United States by such exporter to domestic insurers and carriers. The rate of interest charged on any such advance shall not be less than 1 per centum per annum in excess of the rate of discount for ninety-day commercial paper prevailing at the time of such advance at the Federal reserve bank of the district in which the borrower is located; and

Advances authorized. To exporters unable to obtain funds from banks.

Limitation.

Interest charge.

"(2) To any bank, banker, or trust company in the United States which after this section takes effect makes an advance to any such person, firm, corporation, or association for the purpose of assisting in the exportation of such products. Any such advance shall not exceed the amount remaining unpaid of the advances made by such bank, banker, or trust company to such person, firm, corporation, or association for such purpose.

To banks advancing money therefor.
Limit.

Aggregate limited.	“(b) The aggregate of the advances made by the Corporation under this section remaining unpaid shall never at any time exceed the sum of \$1,000,000,000.
Allowed until one year after end of the war. <i>Ante</i> , p. 506.	“(c) Notwithstanding the limitation of section 1 the advances provided for by this section may be made until the expiration of one year after the termination of the war between the United States and the German Government as fixed by proclamation of the President.
Notes with security required.	Any such advance made by the Corporation shall be made upon the promissory note or notes of the borrower, with full and adequate security in each instance by indorsement, guaranty, or otherwise.
Renewals, etc.	The Corporation shall retain power to require additional security at any time. The Corporation in its discretion may upon like security extend the time of payment of any such advance through renewals, the substitution of new obligations, or otherwise, but the time for the payment of any such advance shall not be extended beyond five years from the date on which it was originally made.”
Extension restricted.	SEC. 10. That section 15 of the War Finance Corporation Act is hereby amended to read as follows:
Reserve funds.	“SEC. 15. That all net earnings of the Corporation not required for its operations shall be accumulated as a reserve fund until such time as the Corporation liquidates under the terms of this title.
Accumulated from net earnings. <i>Ante</i> , p. 510, amended.	Such reserve fund shall, upon the direction of the board of directors, with the approval of the Secretary of the Treasury, be invested in bonds and obligations of the United States, issued or converted after September 24, 1917, or upon like direction and approval may be deposited in member banks of the Federal Reserve System, or in any of the Federal reserve banks, or be used from time to time, as well as any other funds of the Corporation, in the purchase or redemption of any bonds issued by the Corporation. The Federal reserve banks are hereby authorized to act as depositories for and as fiscal agents of the Corporation in the general performance of the powers conferred by this title. Beginning twelve months after the termination of the war, the date of such termination to be fixed by a proclamation of the President of the United States, the directors of the Corporation shall proceed to liquidate its assets and to wind up its affairs, but the directors of the Corporation, in their discretion, may, from time to time, prior to such date, sell and dispose of any securities or other property acquired by the Corporation. Any balance remaining after the payment of all its debts shall be paid into the Treasury of the United States as miscellaneous receipts, and thereupon the Corporation shall be dissolved.”
Use of fund designated.	SEC. 11. That the short title of this Act shall be “Victory Liberty Loan Act.”
Federal reserve banks may be depositories, etc.	
Liquidation.	
Disposal of balance.	
Title of this Act.	

Approved March 3, 1919.

March 3, 1919.
[S. 5236.]

[Public, No. 329.]

CHAP. 101.—An Act To amend sections seven, ten, and eleven of the Federal reserve Act, and section fifty-one hundred and seventy-two, Revised Statutes of the United States.

Federal Reserve Act amendments.
Division of earnings.
Vol. 38, p. 258, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That that part of the first paragraph of section seven of the Federal reserve Act which reads as follows: “After the aforesaid dividend claims have been fully met, all the net earnings shall be paid to the United States as a franchise tax except that one-half of such net earnings shall be paid into a surplus fund until it shall amount to forty per centum of the paid-in capital stock of such bank,” be amended to read as follows:

Franchise tax to be paid.

“After the aforesaid dividend claims have been fully met, the net earnings shall be paid to the United States as a franchise tax except that the whole of such net earnings, including those for the year ending

December thirty-first, nineteen hundred and eighteen, shall be paid into a surplus fund until it shall amount to one hundred per centum of the subscribed capital stock of such bank, and that thereafter ten per centum of such net earnings shall be paid into the surplus."

Surplus fund increased.

SEC. 2. That that part of section ten of the Federal reserve Act which reads as follows: "The members of said board, the Secretary of the Treasury, the Assistant Secretaries of the Treasury, and the Comptroller of the Currency, shall be ineligible during the time they are in office and for two years thereafter to hold any office, position, or employment in any member bank," be amended to read as follows:

Federal Reserve Board.
Connection of members with other banks prohibited.
Vol. 38, p. 260, amended.

"The Secretary of the Treasury and the Comptroller of the Currency shall be ineligible during the time they are in office and for two years thereafter to hold any office, position, or employment in any member bank. The appointive members of the Federal Reserve Board shall be ineligible during the time they are in office and for two years thereafter to hold any office, position, or employment in any member bank, except that this restriction shall not apply to a member who has served the full term for which he was appointed."

Treasury officials.

SEC. 3. That section eleven of the Federal reserve Act as amended by the Act of September seventh, nineteen hundred and sixteen, be further amended by striking out the whole of subsection (m) and by substituting therefor a subsection to read as follows:

Appointive members.

Exception.

Powers of Board.
Vol. 39, p. 752, amended.

"(m) Upon the affirmative vote of not less than five of its members, the Federal Reserve Board shall have power to permit Federal reserve banks to discount for any member bank notes, drafts, or bills of exchange bearing the signature or endorsement of any one borrower in excess of the amount permitted by section nine and section thirteen of this Act, but in no case to exceed twenty per centum of the member bank's capital and surplus: *Provided, however,* That all such notes, drafts, or bills of exchange discounted for any member bank in excess of the amount permitted under such sections shall be secured by not less than a like face amount of bonds or notes of the United States issued since April twenty-fourth, nineteen hundred and seventeen, or certificates of indebtedness of the United States: *Provided further,* That the provisions of this subsection (m) shall not be operative after December thirty-first, nineteen hundred and twenty."

Rediscounts by reserve banks extended.

Limit.

Provisos.
Security of liberty bonds, etc., required.

SEC. 4. That section fifty-one hundred and seventy-two, Revised Statutes of the United States, be amended to read as follows:

Permission to cease
December 31, 1920.

"Sec. 5172. That in order to furnish suitable notes for circulation, the Comptroller of the Currency shall, under the direction of the Secretary of the Treasury, cause plates and dies to be engraved, in the best manner to guard against counterfeiting and fraudulent alterations, and shall have printed therefrom and numbered such quantity of circulating notes in blank, or bearing engraved signatures of officers as herein provided, of the denominations of \$1, \$2, \$5, \$10, \$20, \$50, \$100, \$500, and \$1,000, as may be required to supply the associations entitled to receive the same. Such notes shall express upon their face that they are secured by United States bonds deposited with the Treasurer of the United States, by the written or engraved signatures of the Treasurer and Register, and by the imprint of the seal of the Treasury; and shall also express upon their face the promise of the association receiving the same to pay on demand, attested by the written or engraved signatures of the president or vice president and cashier; and shall bear such devices and such other statements and shall be in such form as the Secretary of the Treasury shall, by regulation, direct."

Circulating notes.
R. S., sec. 5172, p. 1000, amended.
Issue authorized.
Vol. 35, p. 551, amended.

Denominations.

Character of security, etc.

Engraved signatures allowed.

Approved, March 3, 1919.

March 3, 1919.
[H. R. 17.]

CHAP. 102.—An Act To include certain lands in the counties of Modoc and Siskiyou, California, in the Modoc National Forest, California, and for other purposes.

[Public, No. 330.]

Modoc National Forest, Cal.
Lands authorized as addition to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any lands within those certain portions of Modoc and Siskiyou Counties, California, found by the Secretary of Agriculture to be available for the production of timber or the protection of stream flow or regulation and improvement of the grazing thereon described as follows, to wit:

Description.

Commencing at that point on the California-Oregon State line where the same crosses the west line of the Modoc National Forest, being in section twenty-nine, township forty-eight north, range eight east, Mount Diablo meridian; thence southerly and westerly, following the meanderings of the said west line of said Modoc National Forest to the point where the same crosses the south line of township forty-five north, range four east, Mount Diablo meridian, at the southeast corner of section thirty-four in said township; thence west following the section lines to the southwest corner of township forty-five north, range three east, Mount Diablo meridian; thence north along the township line between ranges two and three to the point where the same crosses or intersects the California-Oregon State line; thence east along said State line to the point of beginning; also all of sections thirty-four and thirty-five, township forty-eight north, range sixteen east, and the west half of section two and all of section three, in township forty-seven north, range sixteen east, Mount Diablo meridian, with the approval of the Secretary of the Interior, be included in and made a part of Modoc National Forest, California, by proclamation of the President, for the purpose of production of timber, protection of stream flow, or regulation and improvement of the grazing thereof, and thereafter to be governed, controlled, and used under the same rules and regulations now in force or to be hereafter adopted governing said Modoc National Forest.

Approved, March 3, 1919.

March 3, 1919.
[H. R. 357.]

CHAP. 103.—An Act Conferring jurisdiction upon the Court of Claims to hear, consider, and determine certain claims of the Cherokee Nation against the United States.

[Public, No. 331.]

Cherokee Nation.
Court of Claims to hear, etc., claims of, for interest on former judgment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That jurisdiction is hereby conferred upon the Court of Claims to hear, consider, and determine the claim of the Cherokee Nation against the United States for interest, in addition to all other interest heretofore allowed and paid, alleged to be owing from the United States to the Cherokee Nation on the funds arising from the judgment of the Court of Claims of May eighteenth, nineteen hundred and five (Fortieth Court of Claims Report, page two hundred and fifty-two), in favor of the Cherokee Nation. The said court is authorized, empowered, and directed to carefully examine all laws, treaties, or agreements, and especially the agreement between the United States and the Cherokee Nation of December nineteenth, eighteen hundred and ninety-one, ratified by the United States March third, eighteen hundred and ninety-three (Twenty-seventh Statutes at Large, page six hundred and forty, section ten), in any manner affecting or relating to the question of interest on said funds, as the same shall be brought to the attention of the court by the Cherokee Nation under this Act. And if it shall be found that under any of the said treaties, laws, or agreements interest on one or more of the said funds, either in whole or in part, has not been paid and is rightfully owing from the United States to the Cherokee Nation, the court shall render final judgment therefor against the United States and in favor of the Cherokee Nation,

Jurisdiction conferred.

Vol. 27, p. 640.

Right to appeal.

either party to have the right to appeal to the Supreme Court of the United States as in other cases. The said claim shall be presented within one year after the passage of this Act by petition in the Court of Claims by the Cherokee Nation as plaintiff against the United States as defendant, and the petition shall be verified by the attorney employed to prosecute said claim by the Cherokee Nation acting through its principal chief. A copy of the petition shall be served upon the Attorney General of the United States, and he, or some attorney from the Department of Justice to be designated by him, is hereby directed to appear and defend the interests of the United States in said cause. The law and practice and rules of procedure in said courts shall be the practice and law in this case.

Presentation of claims, etc.

The attorney for the Cherokee Nation shall be paid such fee as the Court of Claims may find reasonable, the same to be approved by the Secretary of the Interior: *Provided*, That in no case shall the fee decreed by said Court of Claims be in excess of the amount stipulated in his contract of employment, nor amount to more than ten per centum of the sum, if any, to which the Cherokee Nation shall be found entitled. The amount recovered, if any, for the Cherokee Nation shall be disbursed under the supervision of the Secretary of the Interior to the parties entitled thereto in the manner prescribed by the Court of Claims.

Attorney's fee.

Proviso.
Limit.

Disbursement of amount recovered.

Approved, March 3, 1919.

CHAP. 104.—An Act To grant certain lands to the town of Olathe, Colorado, for the protection of its water supply.

March 3, 1919.
[H. R. 5989.]

[Public No. 332.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized and directed to convey to the town of Olathe, county of Montrose, and State of Colorado, the southeast quarter of section twenty-four, township forty-eight north, range twelve, and the south half of section nineteen, and the southwest quarter of section twenty, both in township forty-eight north, range eleven west, of the New Mexico principal meridian, in said county and State, containing six hundred and forty acres, more or less, to have and to hold said lands for the purpose of the protection of the reservoirs and water supply pipe lines and waterworks system of said town: *Provided*, That the said town of Olathe shall, within two years from the passage of this Act, pay for said lands, or such portions thereof as may be necessary for said purposes, at the rate of \$1.25 per acre: *Provided further*, That the grant hereby made is, and the patent issued thereunder shall be, subject to all legal rights heretofore acquired by any person or persons in or to the above-described premises, or any part thereof, and now existing under and by virtue of the laws of the United States: *And provided further*, That there shall be reserved to the United States all oil, coal, and other mineral deposits that may be found in the lands so granted, and all necessary use of the lands for extracting the same: *And provided further*, That title to the land shall revert to the United States should the same or any part thereof be sold or cease to be used for the purposes herein provided.

Public lands.
Grant to Olathe, Colo., for water supply.

Proviso.
Payment.

Subject to existing rights, etc.

Reservation for oil, etc.

Reversion for non-user.

Approved, March 3, 1919.

CHAP. 105.—An Act To authorize construction of a lock and dam in Old River, in the State of Texas, and the making of improvements enabling the passage of fresh water from a portion of Trinity River above the mouth of Old River into Old River above such lock and dam, and for the protection of rice crops against salt water.

March 3, 1919.
[H. R. 7362.]

[Public No. 333.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress

Old River, Tex.

Old River Company
may dam, etc.

is hereby granted for the Old River Company, of the State of Texas, to construct a lock and dam in Old River at some suitable point, to be approved by the Secretary of War, and to make a cut or canal at the head of Pickett Bayou into Trinity River and dredge out and deepen the natural shoaled channel between Pickett Bayou and Old River, subject in each respect to the approval of the Secretary of War: *Provided*, That said lock and dam and other alterations shall be made, maintained, and operated wholly without expense to the United States, and in accordance with plans and specifications approved by the Chief of Engineers and the Secretary of War: *Provided further*, That no toll shall be imposed at any time for the passage of any craft through said lock or through said canals or cuts.

Provisos.
Maintenance, etc.

Tolls forbidden.

Time limit.

SEC. 2. That this Act shall be null and void unless the privilege hereby granted shall be availed of within two years from the date hereof: *Provided*, That no dam constructed under the consent hereby granted shall be used to develop water power, nor to generate electricity, but the use of all the improvements to be constructed shall be limited to irrigation.

Proviso.
Use limited to irrigation.

Amendment.

SEC. 3. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, March 3, 1919.

March 3, 1919.
[H. R. 9897.]
[Public, No. 334.]

CHAP. 106.—An Act To authorize the contesting and cancellation of certain homestead entries, and for other purposes.

Oklahoma.
Kiowa, etc., pasture
reserves.
Cancellation of cer-
tain homestead entries
in.
Vol. 34, p. 213.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the homestead entries made for pasture and wood reserve lands in the Kiowa, Comanche, and Apache Reservations, in the State of Oklahoma, opened to settlement and entry upon sealed bids, as authorized by the Act of June fifth, nineteen hundred and six (Thirty-fourth United States Statutes at Large, page two hundred and thirteen), be, and the same are hereby, made subject to contest, upon charges alleging that the entryman never established residence upon the land, or that having established such residence he failed to maintain same, or to improve and cultivate the land in accordance with law; and upon proof sustaining such charges, submitted in accordance with the rules of practice, the entries will be canceled and the money paid by the entrymen in default will be forfeited: *Provided*, That any person who has been residing upon the land for at least two years prior to the cancellation of such entry, and if there be no such settler, then the successful contestant, shall, if qualified to make a homestead entry, have a preference right for a period of sixty days from notice, to make a homestead entry for the land, paying therefor the price bid by the original entryman, or a price to be fixed by appraisement upon the applicant's request, the improvements made by such settler not to be taken into consideration in making such appraisement: *Provided further*, That should there be two settlers on a tract, the land will be partitioned to them upon mutual agreement, or will be sold to the settler submitting the highest bid at a public offering: *And provided further*, That payment for the land shall be made in four equal installments, one installment at the date of entry, and the other installments in one, two, and three years thereafter: *And provided further*, That failure to comply with the homestead law or to make the annual payment when due in the case of any entry under this Act shall be a sufficient cause for the cancellation of the entry and the forfeiture of the money paid: *And provided further*, That any vacant lands in the wood and pasture reserves in said Indian reservations, opened to entry under said Act of June fifth, nineteen hundred and six,

Provisos.
Preference for new
entries.

Partition of tracts.

Payment in install-
ments.

Forfeiture for failure,
etc.

Sale of vacant lands.

Vol. 34, p. 213.

for which no preference right of entry exists, as herein provided, or under the Act of June twenty-eighth, nineteen hundred and six (Thirty-fourth Statutes at Large, page five hundred and fifty), shall be subject to sale at public auction to the highest bidder under rules and regulations to be provided by the Secretary of the Interior: *And provided further*, That the moneys received from the sale of the lands under this Act shall be deposited in the Treasury of the United States, shall draw interest, and be administered in accordance with the provisions of section two of said Act of June fifth, nineteen hundred and six.

Approved, March 3, 1919.

Vol. 34, p. 550.

Disposal of proceeds.

Vol. 34, p. 213.

CHAP. 107.—An Act To add certain lands to the Minam National Forest, Oregon.

March 3, 1919.
[H. R. 10394.]

[Public, No. 335.]

Minam National Forest, Ore.
Lands added to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following described lands be, and the same are hereby, included in and made a part of the Minam National Forest, subject to all prior valid adverse rights, and that said lands shall hereafter be subject to all laws affecting national forests: Sections thirty-four and thirty-five, the north half of section thirty-six, township seven south, range forty-three east, and sections two and three, township eight south, range forty-three east, all of Willamette meridian, in Oregon.

Approved, March 3, 1919.

CHAP. 108.—An Act Providing for the appraisal and sale of the Gig Harbor abandoned military reservation in the State of Washington, and for other purposes.

March 3, 1919.
[H. R. 11219.]

[Public, No. 336.]

Gig Harbor Military Reservation, Wash.
Survey, subdivision, etc., of abandoned.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Gig Harbor abandoned military reservation in sections five and eight, all in township twenty-one north, range two east, Willamette meridian, in the county of Pierce and in the State of Washington, be caused by the Department of the Interior to be surveyed and subdivided into tracts and lots to conform as far as practicable to the tracts and lots lawfully occupied by the tenants thereon on December fifth, nineteen hundred and seventeen.

Occupants under leases entitled to purchase tracts at appraised value.

Maximum area.

Provisos.
Improvements.

Payment in installments.

SEC. 2. That after said survey and the approval thereof by the Commissioner of the General Land Office the plat thereof shall be filed in the office of the register and receiver in the manner provided by law, and thereafter any lawful lessee in actual occupancy on December fifth, nineteen hundred and seventeen, of any portion of the lands described in section one hereof who made actual settlement thereon in good faith under the terms of a lease by the War Department, or a sublease thereunder on said date, or the heirs or assignees of such lessee or sublessee, shall be entitled to purchase for the appraised value one of such surveyed tracts so occupied, no right of purchase of such lessee or sublessee to exceed the lands actually occupied and improved by him on December fifth, nineteen hundred and seventeen, and in no case exceeding ten acres in a body, according to Government surveys and subdivisions thereof, upon the payment to the Government of a sum of money equal to the appraisal value thereof, such appraisal to be made as provided by law: *Provided*, That in making such appraisal the appraisers shall not include the improvements thereon made by the occupants of such lands: *Provided further*, That payment to the Government may be made in one sum, or one-tenth cash and the balance in nine equal annual installments,

with interest at five per centum per annum, payable annually, as the purchaser may elect.

Disposal of lands not bought by lessees, etc.

SEC. 3. That if any tract of the lands described in section one hereof be not purchased by the lessee or sublessees, his heirs or assigns, as provided in section two of this Act, within ninety days after the same becomes subject to purchase under the provisions of this Act, then and in that event the Secretary of the Interior is hereby authorized to dispose of the remaining lands under the provisions of the Act of Congress of July fifth, eighteen hundred and eighty-four, entitled "An Act to provide for the disposal of abandoned and useless military reservations," and the said lessees, sublessees, heirs or assigns, in occupancy of lawfully leased tracts on December fifth, nineteen hundred and seventeen, who do not purchase such tracts shall have the privilege of removing from their tracts any buildings placed thereon, and the Secretary of the Interior is authorized to reappraise any unsold tracts from time to time before offering the same for sale under said Act of July fifth, eighteen hundred and eighty-four.

Vol. 23, p. 103.

Removal of buildings, etc.

Segregation for light-houses, etc.

SEC. 4. That any lands needed for lighthouse or roadway purposes may be segregated or reserved for such use, and the lands so segregated or reserved shall not be subject to disposal hereunder.

Approved, March 3, 1919.

March 3, 1919.
[H. R. 11368.]

[Public, No. 337.]

CHAP. 109.—An Act To authorize the Secretary of the Interior to issue patent in fee simple to the National Lincoln-Douglass Sanatorium and Consumptive Hospital Association (a corporation), of Denver, Colorado, for a certain-described tract of land.

Lincoln-Douglass Sanatorium, etc., Colo.
Land granted to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and is hereby, authorized and directed to issue patent in fee simple to the National Lincoln-Douglass Sanatorium and Consumptive Hospital Association (a corporation), of Denver, Colorado, for the following tract of land, to wit: The northwest quarter of the northwest quarter of section one, and the northeast quarter of the northeast quarter of section two, in township three north, range sixty-one west of the sixth principal meridian, in Colorado upon the payment of \$1.25 per acre: *Provided,* That there shall be reserved to the United States all oil, coal, or other mineral deposits found in the land, and the right to prospect for, mine, and remove the same: *And provided further,* That this grant shall be subject to all prior, valid existing rights under the land laws of the United States, and that if the grantee shall fail to use the land for sanatorium purposes or shall devote the same to other uses the title thereto shall revert to the United States.

Proviso.
Minerals reserved.

Subject to existing rights.

Reversion for non-user.

Approved, March 3, 1919.

March 3, 1919.
[H. R. 12082.]

[Public, No. 338.]

CHAP. 110.—An Act Authorizing the sale of certain lands in South Dakota for cemetery purposes.

Rosebud Indian Reservation, S. Dak.
Sale of tract in ceded, to White River Cemetery Company.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized to sell and convey to the White River Cemetery Company, for cemetery purposes, for a price not less than the appraised value thereof, a ten-acre tract within the former Rosebud Indian Reservation in Mellette County, South Dakota, described as the northeast quarter of the southeast quarter of the northeast quarter of section thirty-four, township forty-two north, range twenty-nine west, sixth principal meridian, or such part thereof as may be required: *Provided, however,* That the tract con-

Proviso.
Payment to Indian fund.

veyed shall be described in terms of the legal survey, the consideration to be paid to the superintendent of the Rosebud Reservation, to be deposited in the Treasury of the United States to the credit of the Rosebud Indians.

Approved, March 3, 1919.

CHAP. 111.—An Act To grant to citizens of Malheur County, Oregon, the right to cut timber in the State of Idaho for agricultural, mining, or other domestic purposes, and to remove such timber to Malheur County, Oregon.

March 3, 1919.
[H. R. 12579.]

[Public, No. 339.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section eight of an Act entitled "An Act to repeal the timber-culture laws, and for other purposes," approved March third, eighteen hundred and ninety-one, chapter five hundred and sixty-one, as amended by an Act approved March third, eighteen hundred and ninety-one, chapter five hundred and fifty-nine, page one thousand and ninety-three, volume twenty-six, United States Statutes at Large, be, and the same is hereby, amended by adding thereto the following:

Public lands.
Timber removal.
Vol. 26, p. 1094, amended.
ed.

"That it shall be lawful for the Secretary of the Interior to grant permits, under the provisions of the eighth section of the Act of March third, eighteen hundred and ninety-one, to citizens of Malheur, County, Oregon, to cut timber in the State of Idaho for agricultural, mining, or other domestic purposes, and to remove the timber so cut to Malheur County, State of Oregon."

Citizens of Malheur
County, Oreg., may cut
timber in Idaho for do-
mestic uses, etc.

Approved, March 3, 1919.

CHAP. 112.—An Act Granting to members of the Army Nurse Corps (female) and Navy Nurse Corps (female), Army field clerks, field clerks, Quartermaster Corps, and civil employees of the Army pay and allowances during any period of involuntary captivity by the enemy of the United States.

March 3, 1919.
[H. R. 12860.]

[Public, No. 340.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That members of the Army Nurse Corps (female) or of the Navy Nurse Corps (female), Army field clerks, field clerks, Quartermaster Corps, and civil employees of the Army, shall be entitled to full pay and allowances during any period of involuntary captivity by the enemy of the United States; and their right to such full pay and allowances shall not be abridged or lost by reason of absence from duty when that absence is caused by involuntary captivity by the enemy of the United States. Any captivity by the enemy shall be construed to be involuntary until the contrary shall be affirmatively established.

Prisoners of war.
Pay to specified
Army and Navy em-
ployees, etc., during
captivity, as.

All rights and privileges hereunder shall be in force from April sixth, nineteen hundred and seventeen, to the end of the existing war.

Effective from April
6, 1917.

Approved, March 3, 1919.

CHAP. 113.—An Act To validate and confirm certain erroneously allowed entries in the State of Minnesota.

March 3, 1919.
[H. R. 13034.]

[Public, No. 341.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in all cases where Chippewa Indian lands in Minnesota, ceded under the Act of Congress approved January fourteenth, eighteen hundred and eighty-nine (Twenty-fifth Statutes at Large, page six hundred and forty-two), were assessed under the State drainage laws prior to the open-

Chippewa Indians
of Minnesota.
Erroneously allowed
entries of ceded lands
of, validated.

Vol. 25, p. 642.

ing of the lands to entry, where the lands were subsequently opened to entry and were thereafter sold under the said drainage laws, and where cash entries for the lands were subsequently made as though authorized by the Act of Congress approved May twentieth, nineteen hundred and eight (Thirty-fifth Statutes at Large, page one hundred and sixty-nine), such erroneously allowed entries, if otherwise regular, be, and the same are hereby, validated and confirmed.

Approved, March 3, 1919.

March 3, 1919.
[H. R. 13042.]

[Public, No. 342.]

Public lands.
Extension of segregation by Oregon under Carey Act.

Vol. 28, p. 422.

CHAP. 114.—An Act Providing for the extension of time for the reclamation of certain lands in the State of Oregon under the Carey Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized, within his discretion, to continue to not beyond January twelfth, nineteen hundred and twenty-nine, the segregation of the lands embraced in approved Oregon segregation list numbered thirteen, under the Carey Act.

Approved, March 3, 1919.

March 3, 1919.
[H. R. 13056.]

[Public, No. 343.]

Public lands.
Timber removal.
Vol. 26, p. 1094, amended.

Citizens of Modoc County, Cal., may cut timber in Nevada for domestic use, etc.

CHAP. 115.—An Act To grant to citizens of Modoc County, California, the right to cut timber in the State of Nevada for agricultural, mining, or other domestic purposes, and to remove such timber to Modoc County, California.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section eight of an Act entitled "An Act to repeal the timber-culture laws, and for other purposes," approved March third, eighteen hundred and ninety-one, chapter five hundred and sixty-one, as amended by an Act approved March third, eighteen hundred and ninety-one, chapter five hundred and fifty-nine, page one thousand and ninety-three, volume twenty-six, United States Statutes at Large, be, and the same is hereby, amended by adding thereto the following:

"That it shall be lawful for the Secretary of the Interior to grant permits under the provisions of the eighth section of the Act of March third, eighteen hundred and ninety-one, to citizens of Modoc County, California, to cut timber in the State of Nevada for agricultural, mining, or other domestic purposes, and to remove the timber so cut to Modoc County, State of California."

Approved, March 3, 1919.

March 3, 1919.
[H. R. 13482.]

[Public, No. 344.]

Perry's Victory Memorial, Ohio.
Preamble.

CHAP. 116.—An Act Creating a commission for the maintenance, control, care, and so forth, of the Perry's victory memorial on Put in Bay Island, Lake Erie, Ohio, and for other purposes.

Whereas there has been erected by the Perry's Victory Centennial Commission, composed of members appointed pursuant to law, a great memorial monument on Put in Bay Island, Lake Erie, Ohio, at a cost of approximately \$1,000,000, perpetually memorializing the victory of Commodore Oliver Hazard Perry in the Battle of Lake Erie, and General William Henry Harrison's northwestern campaign in the War of Eighteen hundred and twelve, and commemorating the century of peace which has ensued between Great Britain and the United States since the termination of that conflict by the signing of the treaty of Ghent; and

Whereas the Federal Government and the States of Ohio, Pennsylvania, Michigan, Illinois, Wisconsin, New York, Rhode Island, Kentucky, and Massachusetts have severally contributed to the payment of such cost; and

Whereas the legal title to the land constituting the site whereon said memorial has been erected is vested in the United States solely, in perpetual trust, for the use, occupancy, and enjoyment of said memorial and other memorial public uses and purposes not inconsistent with said memorial; and

Whereas said memorial is now self-sustaining and will so continue as to the maintenance thereof, if due provision is made for its care and protection: Therefore

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a Perry's Victory Memorial Commission is hereby created, consisting of Nelson A. Miles, Charles H. Davis, and J. Warren Keifer, commissioners of the United States; George H. Worthington, Webster P. Huntington, S. M. Johannsen, Eli Winkler, and Horace Holbrook, commissioners from the State of Ohio; A. E. Sisson, Milton W. Shreve, Edwin H. Vare, T. C. Jones, and George W. Neff, commissioners from the State of Pennsylvania; Arthur P. Loomis, John C. Lodge, Roy S. Barnhart, and E. K. Warren, commissioners from the State of Michigan; William H. Thompson, Chesley R. Perry, James Pugh, Richard S. Folsom, Nelson W. Lampert, Adam Weckler, William Porter Adams, Willis J. Wells, W. H. McIntosh, and H. S. Beckemeyer, commissioners from the State of Illinois; Frederick M. Symonds, John M. Whitehead, A. W. Sanborn, C. B. Perry, S. W. Randolph, Louis Bohmrich, and Sol P. Huntington, commissioners from the State of Wisconsin; William J. Conners, George D. Emerson, John F. Malone, Edward D. Jackson, Simon L. Adler, Martin H. Glynn, William F. Rafferty, William L. Ormrod, Charles H. Wiltsie, and Jacob Shifferdecker, commissioners from the State of New York; John P. Sanborn, Louis N. Arnold, Sumner Mowry, Henry Davis, and Harry Cutler, commissioners from the State of Rhode Island; and Henry Watterson, Andrew Cowan, Samuel M. Wilson, R. W. Nelson, and Mackenzie R. Todd, commissioners from the State of Kentucky, who shall serve without compensation save necessary expenses.

Commission created
Composition.

As vacancies occur in the commission on the part of the several States, they shall remain unfilled until only three commissioners from each State remain; thereafter the commissioners from each State shall be three.

Commissioners to
consist of three from
each contributing
State.

When a vacancy shall occur in the commission on the part of the United States it shall be filled by the President of the United States, and when such vacancy shall occur on the part of any State, the same shall be filled by the President of the United States on the recommendation of the governor of such State.

Filling vacancies.

SEC. 2. That said commission, upon the said memorial and the site thereof being turned over to it, shall forthwith have full possession and control thereof with power to maintain, improve, protect, and preserve the same from injury thereto so far as its revenues will permit, and with power to appoint all necessary officers, agents, and employees, and to fix their compensation; also to have such other powers as may be necessary to accomplish the purposes and objects and to fulfill the duties of the commission. It shall not contract any debt or obligation payable otherwise than from the net revenues derived from its operation and management of said site and memorial, or that may be derived by it from other sources.

Control and custody
of Memorial, etc.

Restrictions.

SEC. 3. That the title to said memorial and site hitherto conveyed to the United States by the State of Ohio is hereby accepted by the

Acceptance of title.

United States for the uses, purposes, and trusts therein and by this Act provided.

Acceptance of donations, improvements, etc.

SEC. 4. That the said commission is authorized and empowered to receive donations and bequests, to improve said site, and to erect thereon, when sufficient funds are available for such purposes, other structures of a general public character, but the same shall harmonize with the memorial, and such structures when erected shall become subject wholly to said commission, and the title to the same shall vest as does the title to said site and memorial and be subject to the same uses, possession, trust, control, and management.

Annual report.

SEC. 5. That said commission, through its president and treasurer, shall make, in writing, a report to the Secretary of the Interior of the United States on the first Monday in December of each year, in which shall be stated the condition of the said site and memorial as to preservation, and all receipts and disbursements of money pertaining thereto.

Officers, etc.

SEC. 6. That the officers of the commission shall be a president, vice president, secretary and treasurer, and such other officers, agents, and employees as it may deem necessary.

By-laws, etc.

The commission shall have power to adopt rules and by-laws for its government and to provide the methods of voting and the number of votes each State having more than three commissioners shall cast at its meeting.

Amendment.

SEC. 7. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, March 3, 1919.

March 3, 1919.
[H. J. Res. 358.]

[Pub. Res., No. 56.]

CHAP. 117.—Joint Resolution Authorizing and directing the payment of the usual compensation of Representatives in Congress to those Members of the House who have been discharged from their military or naval duties.

House of Representatives.
Members of, in armed war service to receive pay from discharge to resuming duty in Congress.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Sergeant at Arms of the House of Representatives be, and he is hereby, authorized and directed to pay to those Members of the House of Representatives of the Sixty-fifth Congress who have been serving with the military or naval forces of the United States in the present war with Germany and her allies, compensation from and after the day of their discharge from military or naval duty at the rate provided by law for Representatives in Congress, upon the resumption and during the continuance of their duties as Representatives in Congress.

Approved, March 3, 1919.

March 4, 1919.
[H. R. 10891.]

[Public, No. 345.]

CHAP. 122.—An Act To amend and reenact an Act for the establishment of a probation system for the District of Columbia.

District of Columbia.
Probation system.
Vol. 36, p. 864, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That an Act for the establishment of a probation system for the District of Columbia, approved June twenty-fifth, nineteen hundred and ten, be amended and reenacted by striking out of section one of said Act the following words: "and one assistant probation officer at a salary of one thousand two hundred dollars per annum," and in lieu thereof insert the following: "and two assistant probation officers at a salary of \$1,200 each, one of which assistant probation officers shall serve for one year only, and one stenographer and typist at a salary of \$1,200 per annum, who shall serve one year only," so that said section one of said Act when so amended shall read:

"That the Supreme Court of the District of Columbia in general term may appoint one probation officer, at a salary of \$1,800 per annum, and as many volunteer assistant probation officers, male or female, as occasion may require; and that the police court of the District of Columbia may appoint one chief probation officer at a salary of \$1,500 per annum, and two assistant probation officers at a salary of \$1,200 each, one of which assistant probation officers shall serve for one year only, and one stenographer and typist at a salary of \$1,200 per annum, who shall serve for one year only, and as many volunteer assistant probation officers, male or female, as occasion may require.

"All such probation officers and assistants shall be appointed for a term of two years, with the exception of one assistant probation officer and one stenographer and typist, who shall be appointed for one year only, and may be removed by the respective courts appointing them. All such volunteer probation officers shall serve without compensation, and shall have such powers and perform such duties as may be assigned to them by said courts."

That section five of said Act be amended by striking out of said section the words "five thousand dollars" and by inserting in lieu thereof the words "eight thousand dollars," so that said section when so amended shall read:

"SEC. 5. That the chief probation officer of each court shall be entitled, for himself and his assistants, to a room in the building occupied by that court, and all necessary stationery and supplies for the transaction of the business of his office; and all the probation officers except volunteer officers shall be entitled to their necessary expenses in performing the duties of their office, under the direction of the court, the amount of the expense for such stationery, supplies, and expenses to be fixed and allowed by the court upon proper vouchers submitted to it by the probation officers, and accounts duly verified by their oaths; and for the purpose of this Act there is hereby appropriated the sum of \$8,000, one half to be paid out of any money in the Treasury not otherwise appropriated and the other half out of the revenues of the District of Columbia."

Approved, March 4, 1919.

Probation officers authorized.

Additional for one year.

Appointment.

Volunteer assistants.

Allowances. Vol. 34, p. 865, amended.

Allowances, etc., to probation officers, increased.

CHAP. 123.—An Act Making appropriations for the Diplomatic and Consular Service for the fiscal year ending June 30, 1920.

March 4, 1919.
[H. R. 14518.]

[Public, No. 346.]

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 they are hereby, severally appropriated, in full compensation for the Diplomatic and Consular Service for the fiscal year ending June 30, 1920, out of any money in the Treasury not otherwise appropriated, for the objects hereinafter expressed, namely:

Diplomatic and consular appropriations.

SALARIES OF AMBASSADORS AND MINISTERS.

Salaries.

Ambassadors extraordinary and plenipotentiary to Austria-Hungary, Argentina, Brazil, Chile, France, Germany, Great Britain, Italy, Japan, Mexico, Peru, Russia, Spain, and Turkey, at \$17,500 each, \$245,000;

Ambassadors.

Peru added

Envoys extraordinary and ministers plenipotentiary to Belgium, China, Cuba, and the Netherlands and Luxemburg, at \$12,000 each, \$48,000;

Envoys extraordinary and ministers plenipotentiary.

Envoys extraordinary and ministers plenipotentiary to Czecho-Slovakia and Poland, at the rate of \$12,000 per annum each from March 1, 1919, to June 30, 1920, both dates inclusive, \$32,000;

Czecho-Slovakia and Poland.
From March 1, 1919, to June 30, 1920.

Bulgaria and Serbia.
From March 1 to
June 30, 1919.

Envoys extraordinary and ministers plenipotentiary to Bulgaria, and Serbia, at the rate of \$10,000 per annum each, from March 1, 1919, to June 30, 1919, both dates inclusive, \$6,666.68.

Envoys extraordinary and ministers plenipotentiary to Bolivia, Bulgaria, Colombia, Costa Rica, Denmark, Dominican Republic, Ecuador, Greece and Montenegro, Guatemala, Haiti, Honduras, Nicaragua, Norway, Panama, Paraguay, Uruguay, Persia, Portugal, Roumania, Salvador, Serbia, Siam, Sweden, Switzerland, and Venezuela, at \$10,000 each, \$250,000;

Minister resident and
consul general.
Agents, etc.

Minister resident and consul general to Liberia, \$5,000;
Agent and consul general at Tangier, \$7,500;
Agent and consul general at Cairo, \$6,500;

Proviso.
Salary restrictions.

Provided, That no salary herein appropriated shall be paid to any official receiving any other salary from the United States Government;

Total, \$600,666.68.

SALARIES, CHARGÉS D'AFFAIRES AD INTERIM.

Chargés d'affaires.

For salaries for chargés d'affaires ad interim, \$50,000.

SALARIES OF SECRETARIES IN THE DIPLOMATIC SERVICE.

Secretaries, Diplo-
matic Service.
Vol. 38, p. 805; Vol.
39, p. 252.

For secretaries in the Diplomatic Service, as provided in the Act of February 5, 1915, entitled "An Act for the improvement of the foreign service," as amended by the Act making appropriations for the Diplomatic and Consular Service for the fiscal year ending June 30, 1917, approved July 1, 1916, \$289,458.33, of which sum \$5,083.33 shall be immediately available.

Secretary-inter-
preters.

Secretary-interpreter of embassy to Japan, \$3,600;
Secretary-interpreter of embassy to Turkey, \$3,600;
Secretary-interpreter of legation to China, \$3,600;
Assistant secretary-interpreter to the legation to China, to be appointed from the corps of student interpreters, \$2,000;
Assistant secretary-interpreter to the embassy to Japan, to be appointed from the corps of student interpreters, \$2,000;
Assistant secretary-interpreter to the embassy to Turkey, to be appointed from the corps of student interpreters, \$2,000;
Total, \$306,258.33.

Embassy in Berlin.
Acceptance of plate
presented by British
Government to persons
connected with Ameri-
can.

The following persons formerly connected with the American Embassy at Berlin be, and they are hereby, authorized to accept pieces of plate presented to them by the British Government in recognition of services rendered by the embassy while in charge of British interests in Germany: Mr. Joseph C. Grew, counselor of embassy; Messrs. Hugh R. Wilson, Albert B. Ruddock, Alexander C. Kirk, L. Lanier Winslow, Lithgow Osborne, Oliver B. Harriman, Robert M. Scotten, and Charles H. Russell, junior, secretaries of embassy or legation; Brigadier General Joseph E. Kuhn and Major George T. Langhorne, United States Army; Lieutenant Colonel C. L. Furbush, Medical Corps, National Army; Major Albert H. Roler, Medical Reserve Corps, United States Army; Lieutenant Grafton W. Minot, Ordnance Reserve Corps, United States Army; Lieutenant Jerome P. Webster, Medical Reserve Corps; Mr. H. R. Pyne, Aviation Service, United States Army; Commander Walter R. Gherardi and Surgeon Karl Ohnesorg, United States Navy; Director A. E. Taylor, War Trade Board; Mr. Christian A. Herter, Department of State; Mr. E. L. Dresel and Miss G. de Courcy, employed at American Legation at Berne.

SALARIES OF DIPLOMATIC AND CONSULAR OFFICERS WHILE RECEIVING INSTRUCTIONS AND MAKING TRANSITS.

To pay the salaries of ambassadors, ministers, consuls, vice consuls, and other officers of the United States for the periods actually and necessarily occupied in receiving instructions and in making transits to and from their posts, and while awaiting recognition and authority to act, in pursuance of the provisions of section 1740 of the Revised Statutes, \$65,000, or so much thereof as may be necessary.

Instruction and transit pay.

CLERKS AT EMBASSIES AND LEGATIONS.

For the employment of necessary clerks at the embassies and legations, who, whenever hereafter appointed, shall be citizens of the United States, \$688,000.

Clerks at embassies and legations.

SALARIES OF INTERPRETERS TO EMBASSIES AND LEGATIONS.

Interpreter to legation and consulate general to Persia, \$2,000; Interpreter to legation and consulate general to Bangkok, Siam, \$2,000;

Interpreters, etc.

For ten student interpreters in China, who shall be citizens of the United States, and whose duty it shall be to study the Chinese language with a view to supplying interpreters to the legation and consulates in China, at \$1,500 each, \$15,000: *Provided*, That the method of selecting said student interpreters shall be nonpartisan: *And provided further*, That upon receiving such appointment each student interpreter shall sign an agreement to continue in the service as interpreter to the legation and consulates in China so long as his services may be required within a period of five years;

Student interpreters. In China.

Proviso. Nonpartisan selection. Term of service.

For the payment of the cost of tuition of student interpreters in China, at the rate of \$200 per annum each, \$2,000;

Tuition.

For six student interpreters in Japan, who shall be citizens of the United States, and whose duty it shall be to study the Japanese language with a view to supplying interpreters to the embassy and consulates in Japan, at \$1,500 each, \$9,000: *Provided*, That the method of selecting said student interpreters shall be nonpartisan: *And provided further*, That upon receiving such appointment each student interpreter shall sign an agreement to continue in the service as interpreter to the embassy and consulates in Japan so long as his services may be required within a period of five years;

In Japan.

Proviso. Nonpartisan selection. Term of service.

For the payment of the cost of tuition of student interpreters in Japan, at the rate of \$200 per annum each, \$1,200;

Tuition.

For ten student interpreters in Turkey, who shall be citizens of the United States, and whose duty it shall be to study the language of Turkey and any other language that may be necessary to qualify them for service as interpreters to the embassy and consulates in Turkey, at \$1,500 each, \$15,000: *Provided*, That the method of selecting said student interpreters shall be nonpartisan: *And provided further*, That upon receiving such appointment each student interpreter shall sign an agreement to continue in the service as interpreter to the embassy and consulates in Turkey so long as his services may be required within a period of five years;

In Turkey.

Proviso. Nonpartisan selection. Term of service.

For the payment of the cost of tuition of student interpreters in Turkey, at the rate of \$200 per annum each, \$2,000;

Tuition.

No person drawing the salary of interpreter or student interpreter as above provided shall be allowed any part of the salary appropriated for any secretary of legation or other officer;

Restriction on salaries.

Total, \$48,200.

QUARTERS FOR THE STUDENT INTERPRETERS AT EMBASSIES.

Quarters for student interpreters.

For rent of quarters for the student interpreters attached to the embassy to Japan, \$600;

For rent of quarters for the student interpreters attached to the embassy to Turkey, \$600;

Total, \$1,200.

CONTINGENT EXPENSES, FOREIGN MISSIONS.

Contingent expenses, foreign missions.

To enable the President to provide, at the public expense, all such stationery, blanks, records, and other books, seals, presses, flags, and signs, as he shall think necessary for the several embassies and legations in the transaction of their business, and also for rent, repairs, postage, telegrams, furniture, typewriters, including exchange of same, messenger service, compensation of kavasses, guards, drago-
 mans, and porters, including compensation of interpreters, and the compensation of dispatch agents at London, New York, San Francisco, and New Orleans, and for traveling and miscellaneous expenses of embassies and legations, and for printing in the Department of State, and for loss on bills of exchange to and from embassies and legations, including such loss on bills of exchange to officers of the United States Court for China, and payment in advance of subscriptions for newspapers (foreign and domestic) under this appropriation is hereby authorized, \$1,310,000, of which sum \$10,000 shall be immediately available.

Dispatch agents.

Printing in Department of State.
 Loss by exchange.

TRANSPORTATION OF DIPLOMATIC AND CONSULAR OFFICERS IN GOING TO AND RETURNING FROM THEIR POSTS.

Traveling expenses.

To pay the itemized and verified statements of the actual and necessary expenses of transportation and subsistence under such regulations as the Secretary of State may prescribe, of diplomatic and consular officers and clerks in embassies, legations, and consulates and their families and effects in going to and returning from their posts, or when traveling under orders of the Secretary of State, but not including any expense incurred in connection with leaves of absence, \$145,000.

Families and effects added.

STEAM LAUNCH FOR EMBASSY AT CONSTANTINOPLE.

Steam launch, Turkey.

Hiring of steam launch for use of embassy at Constantinople, \$1,800.

GROUND RENT OF EMBASSY AT TOKYO, JAPAN.

Ground rent, Japan.

Annual ground rent of the embassy at Tokyo, Japan, for the year ending March 15, 1920, \$250.

ANNUAL EXPENSES OF CAPE SPARTEL LIGHT, COAST OF MOROCCO.

Cape Spartel Light.

Annual proportion of the expenses of Cape Spartel and Tangier Light on the coast of Morocco, including loss by exchange, \$250.

BRINGING HOME CRIMINALS.

Bringing home criminals.

Actual expenses incurred in bringing home from foreign countries persons charged with crime, \$5,000.

RESCUING SHIPWRECKED AMERICAN SEAMEN.

Life-saving testimonials.

Expenses which may be incurred in the acknowledgment of the services of masters and crews of foreign vessels in rescuing American seamen or citizens from shipwreck, \$4,500.

EMERGENCIES ARISING IN THE DIPLOMATIC AND CONSULAR SERVICE.

To enable the President to meet unforeseen emergencies arising in the Diplomatic and Consular Service and to extend the commercial and other interests of the United States and to meet the necessary expenses attendant upon the execution of the neutrality Act, to be expended pursuant to the requirement of section 291 of the Revised Statutes, \$700,000, together with the unexpended balance of the appropriation made for this object for the fiscal year 1919, which is hereby reappropriated and made available for this purpose.

Emergencies.
Neutrality act expenses.
R. S., sec. 291, p. 49.
Balance reappropriated.
Ante, p. 522.

ALLOWANCE TO WIDOWS OR HEIRS OF DIPLOMATIC OFFICERS WHO DIE ABROAD.

Payment under the provisions of section 1749 of the Revised Statutes of the United States to the widows or heirs at law of diplomatic or consular officers of the United States dying in foreign countries in the discharge of their duties, \$5,000.

Allowance for officers dying abroad.
R. S., sec. 1749, p. 311.

TRANSPORTING REMAINS OF DIPLOMATIC OFFICERS, CONSULS, AND CONSULAR ASSISTANTS TO THEIR HOMES FOR INTERMENT.

For defraying the expenses of transporting the remains of diplomatic and consular officers of the United States, including consular assistants, who have died or may die abroad or in transit, while in the discharge of their official duties, to their former homes in this country for interment, and for the ordinary and necessary expenses of such interment, at their post or at home, \$5,000.

Bringing home remains of officers.

INTERNATIONAL BUREAU OF WEIGHTS AND MEASURES.

Contribution to the maintenance of the International Bureau of Weights and Measures, in conformity with the terms of the convention of May 24, 1875, the same to be paid, under the direction of the Secretary of State, to said bureau on its certificate of apportionment, \$2,895.

International Bureau of Weights and Measures.
Vol. 20, p. 1714.

INTERNATIONAL BUREAU FOR PUBLICATION OF CUSTOMS TARIFFS.

To meet the share of the United States in the annual expense for the year ending March 31, 1920, of sustaining the international bureau at Brussels for the translation and publication of customs tariffs, pursuant to the convention proclaimed December 17, 1890, \$1,500.

International Customs Tariffs Bureau.
Vol. 28, p. 1518.

INTERNATIONAL BOUNDARY COMMISSION, UNITED STATES AND MEXICO.

To enable the commission to continue its work under the treaties of 1884, 1889, 1905, and 1906 between the United States and Mexico, \$50,000.

Mexican Boundary Commission.
Vol. 24, p. 1011; Vol. 26, p. 1512; Vol. 34, p. 2353.

BOUNDARY LINE, ALASKA AND CANADA, AND THE UNITED STATES AND CANADA.

To enable the Secretary of State to mark the boundary and make the surveys incidental thereto between the Territory of Alaska and the Dominion of Canada, in conformity with the award of the Alaskan Boundary Tribunal and existing treaties, including employment at the seat of government of such surveyors, computers, draftsmen, and clerks as are necessary; and for the more effective demarcation and mapping, pursuant to the treaty of April 11, 1908, between the

Boundary, Alaska and Canada.
Vol. 32, p. 1961.

Boundary, United States and Canada.
Vol. 35, p. 2003.

United States and Great Britain, of the land and water boundary line between the United States and the Dominion of Canada, as established under existing treaties, to be expended under the direction of the Secretary of State, including the salaries of the commissioner and the necessary engineers, surveyors, draftsmen, computers, and clerks in the field and at the seat of government, rental of offices at Washington, District of Columbia, expense of printing and necessary traveling, for payment for timber necessarily cut in determining the boundary line not to exceed \$500, and commutation to members of the field force while on field duty or actual expenses not exceeding \$5 per day each, to be expended in accordance with regulations from time to time prescribed by the Secretary of State, \$40,000, together with the unexpended balances of previous appropriations for these objects: *Provided*, That hereafter advances of money under the appropriation "Boundary line, Alaska and Canada, and the United States and Canada," may be made to the commissioner on the part of the United States and by his authority to chiefs of parties, who shall give bond under such rules and regulations and in such sum as the Secretary of State may direct, and accounts arising under advances shall be rendered through and by the commissioner on the part of the United States to the Treasury Department as under advances heretofore made to chiefs of parties: *Provided*, That when the commissioner is absent from Washington on official business he shall be allowed actual and necessary expenses of subsistence, not in excess of \$8 per day.

Provisos.
Advances to commissioner.

Subsistence when absent from Washington.

INTERNATIONAL BUREAU AT BRUSSELS FOR REPRESSION OF THE AFRICAN SLAVE TRADE.

To meet the share of the United States in the expenses of the special bureau created by article 82 of the general Act concluded at Brussels, July 2, 1890, for the repression of the African slave trade and the restriction of the importation into and sale in a certain defined zone of the African Continent, of firearms, ammunition, and spirituous liquors, for the year 1920, \$125.

Bureau for Repressing African Slave Trade.
Vol. 27, p. 917.

PAN AMERICAN UNION.

Pan American Union, \$100,000: *Provided*, That any moneys received from the other American Republics for the support of the union shall be paid into the Treasury as a credit, in addition to the appropriation, and may be drawn therefrom upon requisitions of the chairman of the governing board of the union for the purpose of meeting the expenses of the union and of carrying out the orders of said governing board: *And provided further*, That the Public Printer be, and he is hereby, authorized to print an edition of the monthly bulletin not to exceed 6,000 copies per month, for distribution by the union during the fiscal year ending June 30, 1920.

Pan American Union.
Provisos.
Use of moneys received.

Monthly Bulletin.

INTERNATIONAL BUREAU OF THE PERMANENT COURT OF ARBITRATION.

To meet the share of the United States in the expenses for the calendar year 1918 of the International Bureau of the Permanent Court of Arbitration, created under article 22 of the convention concluded at The Hague, July 29, 1899, for the pacific settlement of international disputes, \$2,000.

International Bureau, Permanent Court of Arbitration.
Vol. 32, p. 1793.

INTERNATIONAL COMMISSION ON ANNUAL TABLES OF CONSTANTS, AND SO FORTH.

To the International Commission on Annual Tables of Constants and Numerical Data, Chemical, Physical, and Technological, as

International Commission on Tables of Constants, etc.

established by the Seventh International Congress of Applied Chemistry in London and as continued by the eighth congress in New York, as a contribution by the United States toward the publication of annual tables of constants, chemical, physical, and technological, \$500.

INTERNATIONAL INSTITUTE OF AGRICULTURE.

For the payment of the quota of the United States for the support of the International Institute of Agriculture for the calendar year 1920, \$8,000;

International Institute of Agriculture.
Quota.

For salary of one member of the permanent committee of the International Institute of Agriculture for the calendar year 1920, \$3,600;

Member of committee.

For the payment of the quota of the United States for the cost of translating into and printing in the English language the publications of the International Institute of Agriculture at Rome, \$5,000;

Translating publications.

Total, \$16,600.

INTERNATIONAL SANITARY BUREAU.

For the annual share of the United States for the maintenance of the International Sanitary Bureau for the year 1920, \$2,830.79.

International Sanitary Bureau.

SALARIES AND EXPENSES, UNITED STATES COURT FOR CHINA.

Judge, \$8,000; district attorney, \$4,000; marshal, \$3,000; clerk, \$3,000; stenographer, \$1,800; printing and binding opinions of the court, \$1,000; court expenses, including reference law books, \$9,000; in the settlement of salaries for the fiscal year ending June 30, 1918, by the disbursing officer to the officials of the United States Court for China, the same rate of exchange used in the payment of salaries to consular officials in China, for said fiscal year, is hereby authorized and approved, these settlements to be made from the total amounts appropriated for salaries and court expenses for the fiscal years ending June 30, 1918, and June 30, 1919.

United States Court for China.

Salaries.

Allowance for loss by exchange.

The judge of the said court and the district attorney shall, when the sessions of the court are held at other cities than Shanghai, receive in addition to their salaries their necessary actual expenses during such sessions, not to exceed \$8 per day each, and so much as may be necessary for said purposes during the fiscal year ending June 30, 1920, is hereby appropriated;

Judge and district attorney.
Sessions other than at Shanghai.

Total, \$29,800.

INTERNATIONAL OFFICE OF PUBLIC HEALTH.

For the payment of the quota of the United States for the year 1920 toward the support of the International Office of Public Health, created by the international arrangement signed at Rome, December 9, 1907, in pursuance of article one hundred and eighty-one of the International Sanitary Convention signed at Paris on December 3, 1903, \$3,015.62.

International Office of Public Health.
Vol. 35, p. 261.

Vol. 35, p. 1834.

INTERNATIONAL SEISMOLOGICAL ASSOCIATION.

For defraying the necessary expenses in fulfilling the obligations of the United States as a member of the International Seismological Association, including the annual contribution to the expenses of the association, \$800.

International Seismological Association.

ARBITRATION OF OUTSTANDING PECUNIARY CLAIMS BETWEEN THE UNITED STATES AND GREAT BRITAIN.

For the expenses of the arbitration of outstanding pecuniary claims between the United States and Great Britain, in accordance

British-American Pecuniary Claims Commission.

Vol. 37, p. 1625.

with the special agreement concluded for that purpose August 18, 1910, and the schedules of claims thereunder, to be expended under the direction of the Secretary of State, as follows:

Agency salaries and expenses.

Salaries, United States agency: One counsel and joint secretary, at \$2,750; stenographer, at \$1,200;

Expenses, United States agency: Necessary and contingent expenses, \$300;

In all, \$4,250.

PEACE PALACE AT THE HAGUE.

Peace Palace at The Hague.

For the payment of the contribution on the part of the United States toward the expenses of the Palace of Peace at The Hague, \$1,045.25, or so much thereof as may be necessary.

INTERNATIONAL RADIOTELEGRAPHIC CONVENTION.

International radio telegraphic convention.

Vol. 37, p. 1569.

For the share of the United States for the calendar year 1920, as a party to the international radiotelegraphic conventions heretofore signed, of the expenses of the radiotelegraphic service of the International Bureau of the Telegraphic Union at Berne, Switzerland, \$2,250.

INTERNATIONAL HIGH COMMISSION.

International High Commission. United States section.

Vol. 39, p. 8.

To defray the actual and necessary expenses on the part of the United States section of the International High Commission, arising in such work and investigations as may be approved by the Secretary of the Treasury, \$25,000, to be expended under the direction of the Secretary of the Treasury.

WATERWAYS TREATY, UNITED STATES AND GREAT BRITAIN: INTERNATIONAL JOINT COMMISSION, UNITED STATES AND GREAT BRITAIN.

Canadian Boundary Waters Commission.

Vol. 36, p. 2448.

For salaries and expenses, including salaries of commissioners and salaries of clerks and other employees appointed by the commissioners on the part of the United States, with the approval solely of the Secretary of State, including rental of offices at Washington, District of Columbia, expense of printing, and necessary traveling expenses, and for one-half of all reasonable and necessary joint expenses of the International Joint Commission incurred under the terms of the treaty between the United States and Great Britain concerning the use of boundary waters between the United States and Canada and for other purposes, signed January 11, 1909, \$75,000, to be disbursed under the direction of the Secretary of State: *Provided*, That no part of this appropriation shall be expended for subsistence of the commission or secretary, except for actual and necessary expenses, not in excess of \$8 per day each, when absent from Washington on official business.

Proviso. Subsistence when absent from Washington.

Preparation of cases.

For payment of services rendered and expenses incurred under the direction of the Secretary of State in the examination and preparation of cases involving the obstruction, diversion, and use of all boundary waters and all other questions or matters of difference covered by the treaty of January 11, 1909, between the United States and Great Britain, and in appearing before and representing the interests of the United States in all matters or investigations before the International Joint Commission created by said treaty, \$6,000.

Fifth Pan American Conference.

FIFTH INTERNATIONAL CONFERENCE OF AMERICAN STATES.

Reappropriation for expenses.

Not exceeding \$50,000 of the appropriation of \$75,000 "to meet the actual and necessary expenses of the delegates of the United

States to the Fifth International Conference of American States to be held at the city of Santiago, Chile, beginning in September, 1914, and of their clerical assistants, to be expended in the discretion of the Secretary of State," made in the Act making appropriations for the Diplomatic and Consular Service for the fiscal year ending June 30, 1915, and extended and made available for the fiscal years ending June 30, 1916, 1917, 1918, and 1919, not having been expended, is hereby extended and made available for the fiscal year ending June 30, 1920.

Ante, p. 527.

PAYMENT TO THE GOVERNMENT OF PANAMA.

Panama.

To enable the Secretary of State to pay to the Government of Panama the eighth annual payment due on February 26, 1920, from the Government of the United States to the Government of Panama under article 14 of the treaty of November 18, 1903, \$250,000.

Annual payment to.
Vol. 33, p. 2238.

INTERNATIONAL GEODETIC ASSOCIATION FOR THE MEASUREMENT OF THE EARTH.

To enable the Government of the United States to pay its quota as an adhering member of the International Geodetic Association for the Measurement of the Earth, \$1,500: *Provided, however*, That the sums expended by the United States for the maintenance of the International Latitude Observatory at Ukiah, California, and for the continuance of the international latitude work there until the International Geodetic Association shall find it possible to resume its support of the observatory, shall be deducted from the quota due from the United States as such adhering member.

International Geo-
detic Association.

Proviso.
Maintenance of Ukiah
Latitude Observatory.

INTERNATIONAL COMMISSION ON PUBLIC AND PRIVATE INTERNATIONAL LAW.

The unexpended balance of the appropriation of \$15,000 for the payment of compensation to and the necessary expenses of the representative or representatives of the United States on the International Commission of Jurists, organized under the convention signed at the Third International American Conference August 23, 1906, approved by the Senate February 3, 1908, and ratified by the President February 8, 1908, for the purpose of preparing drafts of codes of public and private international law; and for the payment of the quota of the United States of the expenses incident to the preparation of such drafts, including the compensation of experts under article 4 of the convention, made in the Act making appropriations for the Diplomatic and Consular Service for the fiscal year ending June 30, 1915, is hereby made available for the fiscal year 1920.

International Com-
mission on Interna-
tional Law.
Reappropriation.
Vol. 37, p. 1554.
Vol. 37, p. 1557.

Vol. 38, p. 451.

SALARIES OF THE CONSULAR SERVICE.

Consular Service.

For salaries of consuls general, consuls, and vice consuls, as provided in the Act approved February 5, 1915, entitled "An Act for the improvement of the foreign service," \$1,974,500. Every consul general, consul, vice consul, and, wherever practicable, every consular agent shall be an American citizen.

Salaries.
Vol. 38, p. 805.

Citizenship.

For salaries of seven consular inspectors, at \$5,000 each, \$35,000;
Total, \$2,009,500.

Consular inspectors.

PAYMENT TO MRS. NATALIE SUMMERS.

Mrs. Natalie Sum-
mers.

To Mrs. Natalie Summers, widow of Madden Summers, late consul general to Moscow, \$5,500, one year's salary of her deceased husband, who died at his post of duty.

Payment to.

Consular inspectors.

EXPENSES OF CONSULAR INSPECTORS.

Traveling, etc., expenses.

For the actual and necessary traveling and subsistence expenses of consular inspectors while traveling and inspecting under instructions from the Secretary of State, \$25,000: *Provided*, That inspectors shall be allowed actual and necessary expenses for subsistence, itemized, not exceeding an average of \$8 per day.

Proviso.
Subsistence.

SALARIES OF CONSULAR ASSISTANTS.

Consular assistants.
Proviso.
Salary ratings.

For forty consular assistants, \$75,425: *Provided*, That from and after the 1st day of July, 1918, the salaries of consular assistants shall be at the rate of \$1,500 for the first year of continuous service, \$1,650 for the second year of continuous service, \$1,800 for the third year, and \$2,000 for the fourth year of continuous service and for each year thereafter, and section 1704, Revised Statutes, its amendatory Act of June 11, 1874, and all other Acts inconsistent with this provision are hereby so amended.

R. S., sec. 1704, p. 304, amended.
Vol. 18, p. 70.
Vol. 34, p. 923, amended.

Post allowances.

POST ALLOWANCES TO CONSULAR AND DIPLOMATIC OFFICERS.

Special provisions for officers, to meet living costs.

To enable the President, in his discretion and in accordance with such regulations as he may prescribe, to make special allowances by way of additional compensation to consular and diplomatic officers and consular assistants and officers of the United States Court for China in order to adjust their official income to the ascertained cost of living at the posts to which they may be assigned, \$600,000.

ALLOWANCE FOR CLERK HIRE AT UNITED STATES CONSULATES.

Clerks at consulates.

Allowance for clerk hire at consulates; to be expended under the direction of the Secretary of State, \$1,200,000.

SALARIES OF INTERPRETERS TO CONSULATES IN CHINA, CHOSEN, JAPAN, AND SIBERIA.

Interpreters at consulates.

Interpreters to be employed at consulates in China, Chosen, Japan, and Siberia, to be expended under the direction of the Secretary of State, \$53,700.

EXPENSES OF INTERPRETERS, GUARDS, AND SO FORTH, IN TURKISH DOMINIONS, AND SO FORTH.

Interpreters, guards, etc.

Interpreters and guards at the consulates in the Turkish dominions, Persia, Morocco, northern Africa, and at Zanzibar, to be expended under the direction of the Secretary of State, \$35,000.

EXPENSES OF PRISONS FOR AMERICAN CONVICTS.

Consular prisons.
Shanghai.

Expenses of maintaining at Shanghai, under charge of the United States marshal for China, an institution for incarcerating American convicts and insane in China, \$2,000; for salary of deputy marshal, \$1,200; in all, \$3,200;

Keeping prisoners.

Paying for the keeping, feeding, and transportation of prisoners in China, Chosen, Siam, and Turkey and of those declared insane by the United States Court for China, \$9,000;

Rent, etc., Turkey.

Rent of prison for American convicts in Smyrna, Turkey, and for wages of keepers of the same, \$1,000;

Rent of prison for American convicts in Constantinople, Turkey, and for wages of keepers of the same, \$1,000;

Total, \$14,200.

RELIEF AND PROTECTION OF AMERICAN SEAMEN.

Relief and protection of American seamen in foreign countries, and in the Panama Canal Zone, and shipwrecked American seamen in the Territory of Alaska, in the Hawaiian Islands, Porto Rico, and the Philippine Islands, \$100,000. Relief of American seamen.

FOREIGN HOSPITAL AT CAPE TOWN.

Annual contribution toward the support of the Somerset Hospital (a foreign hospital), at Cape Town, \$50, to be paid by the Secretary of State upon the assurance that suffering seamen and citizens of the United States will be admitted to the privileges of said hospital. Foreign hospital, Cape Town.

CONTINGENT EXPENSES, UNITED STATES CONSULATES.

Expenses of providing all such stationery, blanks, record and other books, seals, presses, flags, signs, rent (so much as may be necessary), repairs to consular buildings owned by the United States, postage, furniture, including typewriters and exchange of same, statistics, newspapers, freight (foreign and domestic), telegrams, advertising, messenger service, traveling expenses of consular officers and consular assistants, compensation of Chinese writers, loss by exchange, and such other miscellaneous expenses as the President may think necessary for the several consulates and consular agencies in the transaction of their business, and payment in advance of subscriptions for newspapers (foreign and domestic) under this appropriation is hereby authorized, \$1,168,000. Contingent expenses.
Loss by exchange.

SEAMEN'S MISSION AT RIO DE JANEIRO, BRAZIL.

Annual contribution toward the support of the seamen's mission at Rio de Janeiro, Brazil, \$50. Seamen's mission, Rio de Janeiro.

INTERALLIED COMMITTEE ON REEDUCATION OF WAR CRIPPLES.

For the contribution of the United States toward the maintenance of the permanent Interallied Committee for the Reeduction of War Cripples, \$6,000. Reeduction of War cripples.
Contribution to Allied Committee for.

INTERNATIONAL TRADE-MARK REGISTRATION BUREAU, QUOTA OF UNITED STATES.

For the annual share of the United States for the expenses of the maintenance of the International Trade-Mark Registration Bureau at Habana, including salaries of the director and counselor, assistant director and counselor, clerks, translators, secretary to the director, stenographers, and typewriters, messenger, watchmen, and laborers, rent of quarters, stationery and supplies, including the purchase of books, postage, traveling expenses, and the cost of printing the bulletin; the unexpended balance of the appropriation of \$56,450 for this purpose, carried in deficiency Act for 1919, approved November 4, 1918, is hereby reappropriated and made available for the fiscal year 1920. International trade-mark registration.
Expenses, Habana bureau.
Vol. 39, p. 1680.
Reappropriation.
Ante, p. 1023.

Approved, March 4, 1919.

March 4, 1919.
[H. R. 15462.]

[Public, No. 347.]

Military Academy
appropriations.

Permanent establish-
ment.
Professors, etc.

Cadets.
Proviso.
Pay increase for 1920.
R. S., sec. 1339, p.
228.
Vol. 32, p. 409.

Extra pay to officers.

CHAP. 124.—An Act Making appropriations for the support of the Military Academy for the fiscal year ending June 30, 1920, and for other purposes.

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 support of the Military Academy for the fiscal year ending June 30, 1920:

PAY OF MILITARY ACADEMY: Permanent establishment: For pay of seven professors, \$26,500.

For pay of one chaplain, \$2,400.

For pay of the master of the sword, \$3,000.

For pay of cadets, \$780,000: *Provided,* That the pay of cadets for the fiscal year ending June 30, 1920, shall be fixed at \$780 per annum and one ration per day or commutation therefor at the rate of 68 cents per ration, to be paid from the appropriation for the subsistence of the Army.

For extra pay of officers of the Army on detached service at the Military Academy:

For pay of one commandant of cadets (lieutenant colonel) in addition to pay as captain or major, \$1,100.

For pay of one professor of ordnance and science of gunnery (lieutenant colonel) in addition to pay as major, \$500.

For pay of one professor of law (lieutenant colonel) in addition to pay as major, \$500.

For pay of one professor of practical military engineering (lieutenant colonel) in addition to pay as major, \$500.

For pay of twelve assistant professors (captains) in addition to pay as first and second lieutenants, \$4,800.

For pay of three battalion commanders (majors) in addition to pay as captains, \$1,800.

For pay of one senior assistant instructor of Artillery tactics (major) in addition to pay as first lieutenant or captain, \$600.

For pay of one senior assistant instructor of Cavalry tactics (major) in addition to pay as first lieutenant or captain, \$600.

For pay of one senior assistant instructor of Coast Artillery tactics (major) in addition to pay as first lieutenant or captain, \$600.

For pay of sixteen instructors of Cavalry, Artillery (Field and Coast), and Infantry tactics (captains) in addition to pay as first and second lieutenants, \$6,400.

For pay of one adjutant in addition to his regular pay, \$600.

For pay of one quartermaster and commissary of cadets and treasurer in addition to his regular pay, \$600.

For pay of one line officer on duty in quartermaster's department at academy in addition to his regular pay, \$400.

For pay of one associate professor of mathematics (major) in addition to pay as captain, \$600.

For pay of one associate professor of modern languages (major) in addition to pay as captain, \$600.

For pay of one constructing quartermaster in addition to his regular pay, \$1,000.

For additional pay of professors and officers (and officers on increased rank) for length of service, \$12,000.

For pay of the Military Academy Band, field musicians, general Army service, Cavalry, Artillery, and engineer detachments, and enlisted men on detached service, and extra pay for enlisted men on special duty:

For pay of Military Academy Band: One band sergeant and assistant leader, \$972.

Fifteen enlisted musicians, at \$51 each per month, \$9,180.

Fifteen enlisted musicians, at \$44 each per month, \$7,920.

Longevity.

Enlisted men.

Academy Band.

Twenty enlisted musicians, at \$38 each per month, \$9,120.
 Additional pay for length of service, \$6,437.
 For pay of field musicians: One sergeant, \$672. Field musicians.
 Two corporals, at \$36 each per month, \$864.
 Seven privates, first class, at \$33 each per month, and twenty-one
 privates, second class, at \$30 each per month, \$10,332.
 Additional pay for length of service, \$990.
 For pay of general Army service detachment: One first sergeant, General Army serv-
ice detachment.
 at \$51 per month, \$612.
 Forty-seven sergeants, at \$38 each per month, \$21,432.
 Twenty corporals, at \$36 each per month, \$8,640.
 Four cooks, at \$38 each per month, \$1,824.
 Fifty-one privates, first class, at \$33 each per month, \$20,196.
 One hundred and fifty-three privates, at \$30 each per month,
 \$55,080.
 Additional pay for length of service, \$21,777.
 Extra pay of the enlisted men in the Army service detachment, Quartermaster duty.
 quartermaster department, on extra duty at West Point, \$35,800.
 For pay of Cavalry detachment: One first sergeant, at \$51 per Cavalry detachment.
 month, \$612.
 One mess sergeant, at \$44 per month, \$528.
 One supply sergeant, at \$38 per month, \$456.
 Three stable sergeants, at \$38 each per month, \$1,368.
 Nine sergeants, at \$38 each per month, \$4,104.
 Four cooks, at \$38 each per month, \$1,824.
 Sixteen corporals, at \$36 each per month, \$6,912.
 Two buglers, at \$30 each per month, \$720.
 Six horseshoers, at \$38 each per month, \$2,736.
 Three farriers, at \$36 each per month, \$1,296.
 Four saddlers, at \$36 each per month, \$1,728.
 Four wagoners, at \$36 each per month, \$1,728.
 Two mechanics, at \$36 each per month, \$864.
 Forty-one privates, first class, at \$33 each per month, \$16,236.
 One hundred and twenty-three privates, second class, at \$30 each
 per month, \$44,280.
 For additional pay for length of service, \$16,500.
 For pay of Artillery detachment: One first sergeant, at \$51 per Artillery detach-
ment.
 month, \$612.
 One supply sergeant, at \$38 per month, \$456.
 Two stable sergeants, at \$38 each per month, \$912.
 One chief mechanic, at \$36 per month, \$432.
 Twelve sergeants, at \$38 each per month, \$5,472.
 One mess sergeant, at \$44 per month, \$528.
 Four cooks, at \$38 each per month, \$1,824.
 Eighteen corporals, at \$36 each per month, \$7,776.
 One saddler, at \$38 per month, \$456.
 Three horseshoers, at \$38 each per month, \$1,368.
 Five mechanics, at \$36 each per month, \$2,160.
 Three buglers, at \$30 each per month, \$1,080.
 Forty first-class privates, at \$33 each per month, \$15,840.
 One hundred and twelve privates, at \$30 each per month, \$40,320.
 One electrician sergeant, first class, at \$51 per month, \$612.
 One electrician sergeant, second class, at \$44 per month, \$528.
 One master gunner, at \$48 per month, \$576.
 For additional pay for expert first-class gunners, at \$5 each per
 month; first-class gunners, at \$3 each per month; and second-class
 gunners, at \$2 each per month, \$4,080.
 Additional pay for length of service, \$6,000.

Engineer detachment.

For pay of Engineer detachment: One first sergeant, at \$51 per month, \$612.

Three sergeants, first class, at \$51 each per month, \$1,836.

One quartermaster sergeant, at \$44 per month, \$528.

Eight sergeants, at \$44 each per month, \$4,224.

Twelve corporals, at \$36 each per month, \$5,184.

Two cooks, at \$38 each per month, \$912.

Two musicians, at \$30 each per month, \$720.

Thirty-eight privates, first class, at \$33 each per month, and thirty-eight privates, at \$30 each per month, \$28,728.

For additional pay of one sergeant in charge of detachment mess, at \$6 per month, \$72.

Additional pay for length of service, \$9,532.

Additional pay of marksmen, sharpshooters, and expert riflemen, \$1,600.

Travel, etc., on discharge.

Travel allowances to enlisted men on discharge, \$3,000.

Clothing not drawn due enlisted men on discharge, \$9,000.

Interest on deposits due enlisted men, \$2,000.

Extra pay to enlisted men.

For extra pay of enlisted men: For extra pay of one enlisted man employed as bugler at the cadet barracks, at 35 cents per day, \$159.80.

For extra pay of one enlisted man employed as mail carrier at the cadet barracks and camp, at 50 cents per day, \$182.50.

For extra pay of five ordnance soldiers employed, one as draftsman in charge of museum, one as machinist, one as clerk, one in the department of ordnance and gunnery, and one as skilled attendant in the museum, at 50 cents each per day, \$782.50.

For extra pay of nine enlisted men (cavalrymen) employed, two when performing especially skilled mechanical labor, one as saddler, one in charge of property and saddle equipment pertaining to riding and equitation other than military, two sergeants in charge of stables and horses, one clerk, one in charge of new riding hall and property, and one in charge of the remount detail, at 50 cents each per day for three hundred and sixty-five days, \$1,642.50.

For extra pay of twenty-three enlisted men (cavalrymen), three teamsters, eleven laborers employed in keeping clean the equipment used by cadets in riding and equitation other than military, seven specially qualified trainers engaged in training mounts used by cadets in riding and equitation other than military, and two laborers for harrowing and sprinkling and assisting in the care of the riding hall, at 35 cents each per day, \$2,938.25.

For extra pay of one enlisted man on duty in charge of engineer property and fatigue, at 50 cents per day, \$156.50.

For extra pay of one enlisted man as clerk in the department of practical military engineering and to the officer in charge of waterworks, and works of construction at the Military Academy, at 50 cents per day, \$156.50.

For extra pay of ten enlisted men (artillerymen), three performing extra mechanical labor, one sergeant in charge of stables, horses, and mules, one enlisted man employed as clerk and stenographer to senior assistant instructor of artillery tactics, and five enlisted men performing the duties of mechanics in the batteries, at 50 cents each per day, \$1,621.

For extra pay of four teamsters (artillerymen), at 35 cents each per day, \$511.

For extra pay of eight laborers (artillerymen), employed in keeping clean the equipment used by cadets, at 35 cents each per day, \$876.40.

For extra pay of one enlisted man as messenger in the office of the adjutant, United States Military Academy, at 50 cents per day, Sundays and holidays included, \$182.50.

For extra pay of one teamster (engineer soldier), employed in the department of practical military engineering, in connection with the water supply and on works of construction, at 35 cents per day, \$127.75.

For pay of one regimental sergeant major, Infantry, \$864: *Provided*, That the enlisted man in the headquarters United States Corps of Cadets, performing that duty has the rank, pay, and allowances of that grade.

Regimental sergeant major.
Proviso.
At Corps headquarters.

For extra pay of thirty-eight noncommissioned officers (engineers, artillerymen, and cavalrymen) as assistant instructors of cadets at 50 cents each per day, \$6,935.

For pay of one sergeant, senior grade, \$900.

For pay of one battalion sergeant major, Infantry, \$768: *Provided*, That the enlisted man at headquarters, United States Military Academy, performing that duty shall have the rank, pay, and allowance of that grade.

Battalion sergeant major.
Proviso.
At Academy headquarters.

For extra pay of one first sergeant (cavalryman), at 50 cents per day, \$182.50.

For extra pay of one ordnance soldier, in charge of machine guns, at 50 cents per day, \$156.50.

For pay of four sergeants (Coast Artillery) to be used as assistant noncommissioned instructors of cadets and for the purpose of military administration, to be attached to the United States Military Academy detachment of Field Artillery, \$1,824.

For additional pay of rated men (two plotters and two observers, first class), \$400.

Pay of civilians: For pay of one teacher of music, \$1,800.

Pay of civilians.
Music teacher, clerk,
etc.

For pay of seven clerks in the office of the quartermaster, as follows:

One chief clerk, \$1,800.

One clerk, \$1,500.

Two clerks, at \$1,400 each, \$2,800.

Two clerks, at \$1,200 each, \$2,400.

One clerk and stenographer, \$1,200.

For pay of nine clerks and stenographers employed at headquarters, United States Military Academy, in the offices of the superintendent and adjutant, as follows:

One chief clerk, \$1,800.

One clerk, \$1,500.

Four clerks, at \$1,400 each, \$5,600.

Two clerks, at \$1,000 each, \$2,000.

One clerk, \$1,000.

For pay of one clerk of the treasurer, \$1,800.

For pay of one clerk and stenographer in the office of the commandant of cadets, \$1,200.

For pay of two civilian instructors of French, to be employed under the rules prescribed by the Secretary of War, at \$2,000 each, \$4,000.

Civilian instructors.

For pay of two civilian instructors of Spanish, to be employed under the rules prescribed by the Secretary of War, at \$2,000 each, \$4,000.

For pay of two expert civilian instructors in fencing, broadsword exercises, and other military gymnastics as may be required to perfect this part of the training of cadets, \$3,000.

For pay of one professional civilian instructor in military gymnastics, fencing, boxing, wrestling, and swimming, \$1,500.

For pay of two expert assistant civilian instructors in military gymnastics, fencing, boxing, wrestling, and swimming, \$4,000: *Provided*, That these civilian instructors employed in the department of modern languages and the department of tactics shall be entitled to

Proviso.
Quarters etc., allowed.

public quarters and to the same allowances with respect to fuel and light as those of a first lieutenant when occupying public quarters.

For pay of one librarian, \$3,000.

For pay of one assistant librarian, \$1,500.

For pay of one custodian of gymnasium, \$1,200.

For pay of one superintendent of gas works, \$1,500.

For pay of one chief engineer of power plant, whose duties will include those of engineer of heating and ventilating apparatus, \$2,700.

For pay of one assistant chief engineer of same, \$1,100.

For pay of three assistant engineers of same, \$3,600.

For pay of eight firemen, \$6,240.

For pay of two oilers for power plant, \$1,440.

For pay of one draftsman in the department of civil and military engineering, \$1,200.

For pay of mechanic and attendant skilled in the technical preparation necessary to chemical and electrical lectures and to the instruction in mineralogy and geology, \$1,200.

For pay of mechanic assistant in department of natural and experimental philosophy (to be appointed by the Superintendent of the United States Military Academy), \$840.

For pay of one custodian of academy buildings, \$1,000.

For pay of one electrician, \$1,600.

For pay of one chief plumber, \$1,600.

For pay of one assistant plumber, \$900.

For pay of one plumber's helper, \$600.

For pay of one scavenger, at \$60 a month, \$720.

For pay of chapel organist and choirmaster, \$1,500.

For pay of superintendent of post cemetery, \$1,200.

For pay of engineer and janitor of Memorial Hall, \$900.

For pay of printer at headquarters, United States Military Academy, \$1,600.

For pay of assistant printer at headquarters, United States Military Academy, \$1,100.

For pay of one janitress, Memorial Hall, \$600.

For pay of one master mechanic, \$1,800.

For pay of clerk and photographer in the department of drawing, \$1,300.

For pay of one stenographer, typewriter, and attendant in charge of the library in the department of law, to be appointed by the Superintendent of the United States Military Academy, \$900.

For pay of one overseer of the waterworks, \$720.

For pay of one engineer of steam, electric, and refrigerating apparatus for the cadets' mess, \$1,200.

For pay of one copyist, stenographer, clerk, librarian, typewriter, and attendant in the department of modern languages, to be appointed by the Superintendent United States Military Academy, \$1,040.

For pay of one mechanic and attendant skilled in the operation necessary for the preparation of lectures and of material in the department of drawing to be appointed by the superintendent, \$720.

For pay of janitor for bachelor officers' quarters, \$600.

For pay of one stenographer, typewriter, and attendant in the department of English and history, to be appointed by the superintendent, \$840.

For pay of bookbinder at headquarters, United States Military Academy, \$1,200.

For pay of two book sewers in bindery, \$1,080.

For pay of one skilled pressman in the printing office, headquarters, United States Military Academy, \$1,100.

For pay of one charwoman, headquarters, United States Military Academy, \$480.

For pay of one messenger for the Superintendent of the United States Military Academy, \$720.

For pay of one skilled copyist, confidential stenographer, librarian, typewriter, and attendant in the department of mathematics, to be appointed by the Superintendent of the United States Military Academy, \$1,000.

For pay of one stenographer, typewriter, and clerk in the medical department and department of military hygiene, to be appointed by the Superintendent of the United States Military Academy under the Act of Congress approved March 4, 1913, \$840.

Stenographer, etc.,
medical department.
Vol. 37, p. 360.

For pay of one confidential stenographer, copyist, librarian, typewriter, and multigraph operator in the department of natural and experimental philosophy, to be appointed by the Superintendent of the United States Military Academy, \$1,000.

All the money hereinbefore appropriated for pay of the Military Academy shall be disbursed and accounted for by officers of the Quartermaster Corps as pay of the Military Academy and for that purpose shall constitute one fund.

Accounting.

For the expenses of the members of the Board of Visitors, or so much thereof as may be necessary, \$750.

Board of Visitors.

Contingencies for superintendent of the academy, \$3,000.

Contingencies, super-
intendent.
Repairs and im-
provements.

Repairs and improvements, namely: Timber, plank, boards, joists, wall strips, laths, shingles, slate, tin, sheet lead, zinc, screws, nails, locks, hinges, glass, paints, turpentine, oils, varnish, brushes, stone, brick, flag, lime, cement, plaster hair, sewer and drain pipe, blasting powder, fuse, iron, steel, tools, machinery, mantels, and other similar materials, renewing roofs, and for pay of architect overseer, and citizen mechanics, and labor employed upon repairs and improvements that can not be done by enlisted men, \$50,000.

For fuel and apparatus, namely: Coal, wood, charcoal, stoves, grates, heaters, furnaces, ranges and fixtures, fire bricks, clay, sand, and for repairs of steam-heating and coal-conveying apparatus, grates, stoves, heaters, ranges, furnaces, and mica, and repair, improvement, and maintenance of power plant, \$70,000: *Provided*, That \$5,000 of this appropriation be, and the same is hereby, made immediately available.

Fuel, light, etc.

Proviso.
Amount at once.

For gas pipes, gas and electric fixtures, electric lamps, telephone and lighting supplies, lamp-posts, gasometers and retorts, and annual repairs of the same, \$8,000.

For fuel for cadets' mess hall, shops, and laundry, \$15,000.

For postage and telegrams, \$1,000.

Postage, etc.

For stationery, namely: Blank books, paper, envelopes, steel pens, rubbers, erasers, pencils, mucilage, wax, wafers, folders, fasteners, rules, files, ink, inkstands, typewriters, typewriting supplies, office furniture, penholders, tape, desk knives, blotting pads, and rubber bands, and for contingencies not otherwise provided for, \$3,000.

Stationery.

For transportation of materials, discharged cadets, including Pullman accommodations, and \$3 per day or fraction thereof for subsistence and other expenses for the necessary number of days' travel over the shortest usually traveled route, and for ferriages; for hire of camp sites for cadets on practice marches, for transportation of first class of cadets to and from Gettysburg battle field, for transportation of first and second classes to and from Watervliet Arsenal and Sandy Hook Proving Ground and other ordnance establishments, including a visit to a steel mill, for expenses of officers detailed to accompany cadets on these trips, and for expenses of officers of tactical department in looking up camp sites, and so forth, \$7,000.

Transportation.

Printing: For printing and binding, type, materials for office, including repairs to motors and machinery, diplomas for graduates,

Printing.

annual registers, blanks, and monthly reports to parents of cadets, and contingencies, \$2,500.

For one wire-stitching machine, complete, with motor attached, with permission to exchange stitching machine in use since 1896, \$400.

Department of Cavalry, Artillery, and Infantry tactics.

For department of Cavalry, Artillery, and Infantry tactics: Tan bark or other proper cover for riding hall, to be purchased in open market upon written order of the superintendent, \$1,500.

For camp stools, camp and office furniture, and repairs to same; for doormats for cadet headquarters, sinks, and guardhouse; for stationery, typewriting supplies and repairs for use of instructor and assistant instructors of tactics; for one computing machine and one adding machine; for books and maps, binding books, and mounting maps; for plumes, silk and worsted sashes for cadet officers and acting officers; for furniture, curtains, and rugs for cadet reception room, and contingencies, \$4,000.

For upkeep of athletic grounds, \$500.

Gymnasium and athletic supplies: For repairs, new machines, athletic supplies, and fixtures for gymnasium; for foils, masks, belts, fencing gloves, fencing jackets, gaiters, sabers, and repairs; for repairs and improvements to dressing rooms, platform, and swimming tank, \$5,000.

For maintenance of one automobile, \$300.

For repairs to saddles, bridles, purchase of leather, curb chains, bits, stirrups, and so forth, and to keep the same in repair, \$275.

For purchase of carbons and for repairs and maintenance of searchlight for Coast Artillery night practice and for miscellaneous expenses connected with Coast Artillery fire-control stations, \$125.

For repair of mattresses, machines, for replacing worn-out articles, and for miscellaneous purposes, in gymnasium, Cavalry barracks, \$100.

For riding hall: Providing material and lumber for hurdles and upkeep of wings, headposts, and so forth, and for repairing and maintaining electric lights, a power clipping machine for animal stables at the riding hall, and for repairs to disk harrow in keeping footing in condition, and for repairing the canvas screen used to divide the hall into sections, \$600.

Cadet camp.

For general repairs to cadet camp, repairs to camp grounds, toilets, and supplying of tent floors, and camp furniture to equip the new addition—authorized for the fiscal year 1919—to the old cadet encampment, \$10,000: *Provided*, That \$5,000 of this appropriation be, and the same is hereby, made immediately available.

Proviso.
Amount at once.

For repair of obstacles on mounted drill ground and for constructing other obstacles for use in mounted instructions of cadets, and for maintenance of the track connecting same, \$100.

For the purchase of thread, wax, needles, for new blades, sharpening old blades, and spare parts and accessories for power clipping machines and saddlers' sewing machines in the Cavalry stables, \$100.

For the purchase of thread, wax, needles, for new blades, sharpening old blades, and for spare parts and accessories for power clipping machines and saddlers' sewing machines in the Artillery stables, \$100.

For material for preserving floors, rebronzing radiators, and miscellaneous expenses for cleaning Artillery barracks and stables, \$100.

For purchase of tools, machines, and repairs to same, for Artillery gun shed, \$2,500.

For repairs to mattresses, machines, and for replacing worn-out articles in the drill hall and gymnasium of Artillery barracks, and for miscellaneous expenses connected therewith, \$100.

For the purchase of new and the upkeep of the worn-out rubber matting in halls and squad rooms of Artillery barracks, \$100.

For purchase of stationery and office supplies for office of senior assistant instructor of Field Artillery tactics, \$75.

For material for preserving floors, rebroning radiators, and for miscellaneous expenses for cleaning Cavalry barracks and stables, \$100.

For repair of mattresses, machines, and replacing worn-out articles in the drill hall and gymnasium pertaining to Engineer barracks, and for miscellaneous expenses connected therewith, \$100.

For department of civil and military engineering: For models, maps, purchase, and repair of instruments, apparatus, drawing boards, desks, chairs, shelves, and cases for books and instruments, textbooks, books of reference, and stationery for the use of instructors, and contingencies, \$1,200.

Department of civil and military engineering.

For department of natural and experimental philosophy: Additions to apparatus to illustrate the principles of mechanics, acoustics, optics, and astronomy; books of reference, scientific periodicals, textbooks, stationery, materials, and repairs; and for repairs to the observatory buildings and repairs to clocks, and for contingent expenses not otherwise provided for, \$2,350.

Department of natural and experimental philosophy.

For department of instruction in mathematics: Textbooks, books of reference, binding, and stationery; for table of logarithms; for rulers and triangles; for purchase of geometrical drawings and models; for cases for geometrical models; for desks, chairs, bookcases, and office fittings, and for contingencies, \$1,000.

Department of mathematics.

For department of chemistry, mineralogy, and geology: Chemicals, chemical apparatus, glass and porcelain ware, paper, wire, sheet metal, ores, photographic apparatus and materials; rough specimens, fossils, and for apparatus and materials to be used in the practical determination of mineralogical and geological specimens; pencils and paper for practical instruction in the same branches, and for gradual increase and improvement of the cabinet; for repairs and additions to electric, magnetic, pneumatic, thermic, and optical apparatus; for purchase of laboratory and power-room machinery and apparatus and installation of same; for models, maps, diagrams, books of reference, textbooks, and stationery for use of instructors; and for contingent expenses not otherwise provided for, \$2,500.

Department of chemistry, mineralogy, and geology.

For department of drawing: Drawing material, instruments, and stationery for use of instructors; repairs to models and purchase of new models; desks, stretchers, drawing boards, racks, and stands; framing drawings; books and periodicals on art, architecture, topography, and technology; binding maps, books, and so forth; repairs to stereopticon and purchase of lantern slides; photographic apparatus and material; purchase of new instruments and repair of old ones for use of cadets; and for contingent expenses, \$1,800.

Department of drawing.

For department of modern languages: For stationery, textbooks, books of reference, periodicals, for repairs to books and apparatus, and for office furniture and equipment; for printing examination papers, and other necessary papers, and for contingencies, \$1,900.

Department of modern languages.

For department of law: For stationery, textbooks, and books of reference for the use of instructors, furniture and repairs to the same, for rebinding books and periodicals, and for contingencies, \$850.

Department of law.

For department of practical military engineering: For models, books of reference, scientific periodicals and stationery; for purchase and repair of instruments, materials and apparatus for use in instructing cadets in surveying, reconnoissance, signaling, and field telegraphy, military field engineering, and field fortification; for photographic and lithographic apparatus and materials for field photography and map reproduction; tools and materials for maintenance of the batteries of the academy; transportation of field parties;

Department of practical military engineering.

for extra-duty pay of engineer soldiers, at 50 cents per day each, when employed as assistants in photographic laboratory or as special skilled mechanics in the department, and for contingent expenses not otherwise provided for, \$6,000.

Department of ordnance and gunnery.

For department of ordnance and gunnery: For purchase, manufacture, and repair of instruments, models, machinery, and apparatus; for purchase of samples of arms and accouterments other than those supplied to the military service; for books of reference, textbooks, stationery, office furniture and supplies; for services of skilled mechanic (civilian) employed in the department of ordnance and science of gunnery, and for contingencies, \$2,150.

For purchase of machines, tools, and material for practical instruction of cadets in wood and metal working, \$500.

Department of military hygiene.

For department of military hygiene: For stationery, textbooks, and books of reference for use of instructors; for preparation of plates, purchase of paper, and other expenses incidental to the printing of syllabuses of lectures on parts of the subject not covered by the regular textbooks; for the purchase of charts, photographs, and pictures for use in demonstration; for the purchase of instruments and models; for shelves and cases for books, instruments, and models and records; and for contingent expenses not otherwise provided for, \$500.

Department of English and history.

For department of English and history: For purchase of stationery, textbooks, books of reference, office furniture, maps, map fixtures, and for repairs to same; for rebinding books and periodicals; and for contingent expenses not otherwise provided for, \$1,200.

Lectures.

For a course of lectures for the more complete instruction of cadets, \$1,200.

Miscellaneous.

For the purchase and maintenance of one automobile, \$710.

Treasurer's office.

For commercial periodicals, stationery, office furniture and supplies, adding machine, and for binding orders, circulars, and so forth, for the office of the treasurer, United States Military Academy, \$710.

Lighting, plumbing, etc.

For gas, coal, oil, candles, lanterns, matches, chimneys, wicking, and electric lamps and supplies, and for operating the gas plant, \$15,000.

Proviso.
Amount at once.

For water pipe, plumbing, and repairs, \$8,000.

Provided, That \$1,000 of this appropriation be, and the same is hereby, made immediately available.

Policing, etc.

For material and labor for cleaning and policing public buildings, \$5,000.

Furniture, etc.

For supplies for recitation rooms not otherwise provided for and for renewing and repairing furniture in same, \$1,000.

Library.

Furniture for academy buildings, \$3,500.

Increase and expense of library, namely: For purchase, preservation, care, storage, binding and repair of books, periodicals, pamphlets, maps, pictures, and manuscripts; purchase of furniture, cases, stationery, and fittings; for expenses of making copies of military manuscripts in other libraries, and for contingent expenses not otherwise provided for; purchases to be made in open market on the written order of the superintendent, \$7,200.

Academic board.

For contingent funds, to be expended under the direction of the academic board: For instruments, books, repairs to apparatus, and other incidental expenses not otherwise provided for, \$500.

Proviso.
Purchases.

Provided, That all technical and scientific supplies for the departments of instruction of the Military Academy shall be purchased by contract or otherwise, as the Secretary of War may deem best.

Musical supplies.

Purchase of instruments for band and repairs to same; for purchase of reeds, pads, strings, and other materials necessary for brass, wood, wind, and string instruments; for purchase of music stands and other equipments; for purchase of music for military band and orchestra

and for extra parts; and for contingent expenses not otherwise provided for; all to be purchased in open market on order of the superintendent, \$1,500.

Repairs and improvements to the laundry machinery and apparatus in the cadet laundry, and the purchase of new material, tools, and so forth, to be expended without advertising, and to be immediately available, \$35,000.

Repair and purchase of cooking utensils, chairs, tables, and other furniture in the cadet mess, and the replacement of same, to be expended without advertising, to be immediately available, \$8,000.

For the policing of barracks and bathhouses, \$20,000.

For supplying light and plain furniture to cadets' barracks, \$20,000.

For the purchase and repair of cocoa matting for the isleways in the stables of the riding hall, \$200.

For the maintenance of one automobile truck of the Ford type, \$250.

For maintaining the children's school, the superintendent of the Military Academy being authorized to employ the necessary teachers, \$5,080.

For purchase and repair of fire-extinguishing apparatus, \$1,000.

For cases, materials, fittings, fixtures, and other appliances and repairs for ordnance museum in headquarters building, \$1,500.

For repairs to ordnance laboratory and other buildings pertaining to the department of ordnance and gunnery, and materials for roads and walks, and for repairs to machinery and tools, \$150.

For general repairs to the cadet laundry building and for emergency incidental expenses about building, to be expended without advertising, \$400.

For general incidental repairs and improvements to the cadet store building, including storerooms, office, tailor shops, and shoe-repairing shops, \$1,000.

For materials and labor for repairs, alterations, and additions needed at the soldiers' hospital, as follows:

Purchase of suitable incandescent lights, drop-lights, tubing, tubing mantles, and so forth; for paraffin and turpentine for waxing floors; for brushes, paints, glass, putty, and for general repairs; for materials for rebronzing radiators; and for purchase of flowers, fruit trees, shrubs, plants, and so forth, for hospital grounds, \$165.

For painting all woodwork of exterior of building two coats, \$700.

For the construction of a root cellar, eight feet by twenty feet by four feet deep, of brick with rock base, with suitable ventilator at top, \$500.

For the repair and upkeep of quarters of the sergeant, first class, Hospital Corps, at soldiers' hospital: For miscellaneous minor repairs and general upkeep of quarters, \$50.

For waterworks: For the maintenance and operation of the filter beds, reservoirs, and pipe lines, including the tools, implements, and material required therefor; and for policing the grounds and repairing the roads in the vicinity of the reservoirs, filters, and intake dam, and for the protection and enforcement of rules to protect the water supply, \$3,000.

For extension of bayonet fencing ground and repairs to same, \$2,000.

For repairs to quarters of steward of cadet mess, to be expended without advertising, \$150.

For the repair and restoration of retaining walls along the line of the Popopen pipe line, \$3,000.

For carrying on the development of the general plan for improvements to roads and grounds on the military reservation of West Point, designed under contract by authority of the Secretary of War, \$3,000.

Laundry.

Cadet mess.

Policing.

Cadet barracks.

Children's school.

Fire protection.

Ordnance museum,
etc.

Soldiers' hospital.

Waterworks.

Retaining walls,
roads, etc.

- Painting. For painting of east academic building, \$12,000.
- Cadet hospital. For repairs and necessary alterations and additions to the cadet hospital, as follows:
 For materials for rebronzing radiators and piping; material for waxing and polishing floors; suitable incandescent lights, drop lights, mantles, tubes; for carpets, furniture and appliances; for repairs of damaged articles; and for miscellaneous expenses, \$120.
 For purchase of flowers and shrubs for hospital grounds, \$100.
 For enlarging elevator shaft and installing elevator from basement to second floor, \$10,000.
- Building and nurses' quarters. For cadet hospital and nurses' quarters, \$390,000.
 For the construction of two mortuary rooms; one in each hospital, \$4,000.
- Cadet mess. For necessary repairs, replacement and extension of steam heating system, and steam lines and cooking apparatus, cadet mess, \$1,300.
- Proviso. Available at once. For repairs to cadet mess building, \$4,265: *Provided*, That this appropriation be, and the same is hereby, made immediately available.
 For repairs and improvements to the West Point Army mess building, including supplying and renewing furniture and fittings, \$2,500.
- Shed for material. For the construction of an addition to fireproof sheet metal shed for housing material of the United States military equipage employed in the instruction of cadets and for flooring the sheds, \$3,000.
 For the repair and maintenance of the cadet boathouse and the purchase and maintenance of boats and canoes for the instruction of cadets in rowing; for extra pay of one engineer soldier in charge of boathouse, at 35 cents per day, \$750.
 For repair and upkeep of quarters of the sergeant first class, Hospital Corps, at the cadet hospital, \$50.
 For reshingling entire roof of quarters, \$330.
- Cadet barracks. For repairs to cadet barracks: For repairing and renewing plastering, painting, and calkmining, repairs to woodwork, reflooring, rearranging rooms, increasing sinks, baths, and other incidental repairs to the building, \$15,000: *Provided*, That this appropriation be, and the same is hereby made immediately available.
- Proviso. Available at once. For maintaining and improving the grounds of the post cemetery, \$2,000.
- Cemetery grounds, etc. For continuing the construction of breast-high wall in dangerous places, \$1,000.
- Roads, etc. For broken stone and gravel for roads, and for repairing sidewalks, roads, paths, and bridges on the reservation, \$10,000.
- Machinery repairs. For repairs of boilers, engines, dynamos, motors, refrigerating and other machinery in the cadet mess, and the replacement of same, to be expended without advertising, \$6,500: *Provided*, That this appropriation be, and the same is hereby, made immediately available.
 For the repair, improvement, and maintenance of the cadet polo field, and for the purchase of blackboards, gongs, and other necessary material for the same, \$600.
 For waterproofing the post headquarters, bachelor, and gymnasium buildings, \$2,000.
 For care and maintenance of organ in cadet chapel, \$250.
 For general repairs to the buildings of the Coast Artillery fire-control system, including necessary exterior painting, repairs to steps, roofs, and so forth, \$100.
 For material and labor for repair of field artillery target range, clearing grounds for targets and firing positions for batteries, constructing roads and trails to firing positions and target range; and for miscellaneous expenses connected with the indoor instruction of cadets in field artillery during the winter season, \$500.
- Riding hall. For repairs to skylights in riding hall and stopping leaks around same, \$200.

For repairing riding hall and stable inside and out, and rebronzing pipes and radiators, stairways, halls, and squad rooms, \$4,500.

Installing heating system in tower rooms in riding hall separate from system of heating arena, \$250.

New roof for dome of main observatory, walls and chimney pointed; concrete and brick gutters renewed, sash and window frames renewed, leaders renewed, plastering and painting, \$3,000.

Observatory.

For alterations to increase seating in cadet mess dining hall, \$6,185.

Dining hall.

For extending power line to and wiring of playground pavilion, \$1,500.

Repairs to frame building east of band barracks and south of field music barracks, now used as practice room by United States Military Academy band, \$625.

The Secretary of War is authorized to direct the Ordnance Department to transfer, without charge, to the Quartermaster of the United States Military Academy at West Point, New York, one Holt, ten-ton artillery tractor, caterpillar type, such tractor to be used by the Quartermaster Corps for all kinds of tractor uses; that the Secretary of War is hereby directed to transfer, without charge, one ten-ton three-wheel road roller to the quartermaster of the United States Military Academy: *Provided further*, That the Secretary of War shall cause the work herein provided for to be done and performed under the direction and supervision of the superintendent of the United States Military Academy: *Provided further*, That the Secretary of War is authorized to detail Colonel E. J. Timberlake as quartermaster, disbursing and constructing officer at the United States Military Academy for such period of time as he deems fit notwithstanding the provisions of existing law relating to the detail of officers: *Provided*, That the following amounts: \$7,777 for grading and granolithic paving in area of south cadet barracks; \$25,000 for construction of an east wing to the present Artillery gun shed, similar to the west wing; \$40,000 for construction of an addition to the south wing of the present Artillery stable to accommodate seventy-two additional animals; \$40,000 for construction of wings to the present Artillery barracks to accommodate sixty-three additional men; \$40,000 for construction of wings to the present Cavalry barracks to accommodate seventy men; \$500,000 for enlarging the Military Academy to accommodate the authorized number of cadets: Construction of cadet barracks and headquarters, to be located at the south of the area of the old or south barracks; \$60,000 for eight sets married officers' quarters; \$60,000 for twenty sets bachelor quarters; \$40,000 for automatic stokers; in all, \$812,777; appropriated in "An Act for the support of the Military Academy, approved June 27, 1918," for fiscal year 1919, shall remain available until expended: *Provided*, That for the purpose of accounting only, all funds hereinbefore appropriated under the titles "Current and ordinary expenses," "Miscellaneous items and incidental expenses," and "Buildings and grounds" shall be disbursed and accounted for by the disbursing officer, United States Military Academy, as "Maintenance, United States Military Academy," and for the purpose shall constitute one fund: *And provided*, That hereafter, when any machinery, apparatus implements, supplies, or materials which have been heretofore or may hereafter be purchased or acquired from appropriations made for the support of the United States Military Academy are no longer needed or are no longer serviceable, they may be sold in such manner as the superintendent may direct; and that the proceeds shall be turned into the Treasury as miscellaneous receipts.

Transfers of artillery tractor, and road roller directed.

Provisos.
Supervision.

Col. E. J. Timberlake.
Detail continued.

Designated appropriation for fiscal year 1919, continued.

Ante, pp. 630-632.

Provisos.
Accounting.

Sales of unserviceable machinery, etc., authorized.

That the President of the United States is hereby authorized, by and with the advice and consent of the Senate, to appoint George R. Rogers, late cadet lieutenant and quartermaster at the Military Academy at West Point, to the position of second lieutenant of

George R. Rogers.
Appointment of second lieutenant Cavalry, authorized.

Cavalry in the Army, and to place him upon the retired list with the pay of a retired second lieutenant of Cavalry.

Col. S. E. Tillman,
retired.
Promotion to brigadier general, retired,
authorized.

That the President is hereby authorized, in his discretion, to promote Colonel S. E. Tillman, retired, Superintendent of the Military Academy, to the rank of brigadier general on the retired list of the Army.

Hotel.
Erection, etc., on
Reservation, authorized.

The Secretary of War is hereby authorized to allow any corporation, company, or individual to erect on the United States Military Academy reservation at West Point, New York, a hotel, in accordance with plans and specifications to be approved by the Superintendent of the United States Military Academy and to enjoy the revenue therefrom for a period of fifty years; after which time said hotel shall become the property of the United States: *Provided*, That the title and ownership of said hotel may be accepted by the Secretary of War on the behalf of the United States at any time. That said hotel shall be conducted under such regulations including the rates and the charges for accommodations thereat as may be promulgated by the Superintendent of the United States Military Academy under the direction of the Secretary of War.

Proviso.
Title, etc.

Regulations, etc.

Col. L. Mervin Maus.
Appointment as brigadier general, retired,
authorized.

That the President be, and he is hereby, authorized to appoint, by and with the advice and consent of the Senate, Colonel L. Mervin Maus to the grade of brigadier general in the United States Army, and place him on the retired list.

Approved, March 4, 1919.

March 4, 1919.
[H. R. 15796.]

[Public, No. 348.]

CHAP. 125.—An Act To enable the President to carry out the price guaranties made to producers of wheat of the crops of nineteen hundred and eighteen and nineteen hundred and nineteen and to protect the United States against undue enhancement of its liabilities thereunder.

Wheat.
Means created to
maintain guaranteed
price of crops of 1918
and 1919.

Post, pp. 1749, 1844.
Ante, p. 281.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That by reason of the emergency growing out of the war with Germany and in order to carry out the guaranties made to producers of wheat of the crops of nineteen hundred and eighteen and nineteen hundred and nineteen by the two proclamations of the President of the United States dated, respectively, the twenty-first day of February, nineteen hundred and eighteen, and the second day of September, nineteen hundred and eighteen, pursuant to section fourteen of "An Act to provide further for the national security and defense by encouraging the production, conserving the supply, and controlling the distribution of food products and fuel," approved August tenth, nineteen hundred and seventeen, and to protect the United States against undue enhancement of its liabilities under said guaranties, the instrumentalities, means, methods, power, authorities, duties, obligations, and prohibitions hereinafter set forth are created, established, conferred, and prescribed.

Effective powers conferred on the President.

SEC. 2. That, in carrying out the provisions of this Act, the President is authorized to make such regulations and issue such orders as may be necessary, to enter into any voluntary arrangements or agreements, to use any existing agency or agencies, to accept the services of any person without compensation, to cooperate with any agency or person, to utilize any department or agency of the Government, including the Food Administration Grain Corporation, and to coordinate their activities so as to avoid any preventable loss or duplication of effort or funds.

Purchase of crops of
1918 and 1919 for cash at
guaranteed price.

SEC. 3. That whenever the President shall find it essential, in order to carry out the guaranties aforesaid or to protect the United States against undue enhancement of its liabilities thereunder, he is authorized to buy, or contract for the purchase of, wheat of said crops of nineteen hundred and eighteen and nineteen hundred and nineteen

at the places designated for the delivery of the same by the President's proclamations or such other places as he may designate, for cash at the said guaranteed prices and he is authorized thereafter to buy or contract for the purchase of, for cash, or sell, consign, or contract for the sale of, for cash or on credit, wheat of the said crops of nineteen hundred and eighteen and nineteen hundred and nineteen and flour produced therefrom at the said guaranteed prices or at such other prices and on such terms or conditions as may be necessary to carry out the purposes of this Act and to enable the people of the United States to purchase wheat products at a reasonable price; to make reasonable compensation for handling, transportation, insurance, and other charges with respect to wheat and wheat flour of said crops, and for storage thereof in elevators, on farms, and elsewhere; to take such steps, to make such arrangements, and to adopt such methods as may be necessary to maintain and assure an adequate and continuous flow of wheat and wheat flour in the channels of trade, including the protection or indemnification of millers, wholesalers, jobbers, bakers, and retail merchants who purchase in carload lots against actual loss by them on account of abnormal fluctuations in the price of wheat and wheat flour of said crops due to the action of the Government; to borrow such sums of money as may be secured by the property or other assets acquired under this Act; to lease and utilize storage facilities for, and to store, such wheat and wheat flour; and to requisition storage facilities therefor. He shall ascertain and pay a just compensation for facilities so requisitioned. If the compensation so ascertained by the President be not satisfactory to the person entitled to receive the same, such person shall be paid seventy-five per centum of such amount and shall be entitled to sue the United States to recover such further sum as, added to said seventy-five per centum, will make up such amount as will be just compensation for such facilities; and jurisdiction is hereby conferred on the United States district courts to hear and determine all such controversies.

SEC. 4. That whenever the President shall find that operations, practices, or transactions, at, on, in, or under the rules of any exchange, board of trade, or similar institution or place of business cause or are likely to cause unjust market manipulation, or unfair and misleading market quotations, or undue depression or fluctuation of the prices of, or injurious speculation in, wheat or wheat flour, hereafter in this section called evil practices, calculated or likely to enhance unduly the liabilities of the United States under the said guaranties, he is authorized to prescribe such regulations governing, or may either wholly or partly prohibit, operations, practices, and transactions in wheat or wheat flour at, on, in, or under the rules of any exchange, board of trade, or similar institution or place of business as he may find essential in order to prevent, correct, or remove such evil practices. Such regulations may require all persons coming within their provisions to keep such records and statements of account, and may require such persons to make such returns, verified under oath or otherwise, as will fully and correctly disclose all transactions in wheat or wheat flour at, in, on, or under the rules of any such exchange, board of trade, or similar institution or place of business, including the making, execution, settlement, and fulfillment thereof. He may also require all persons acting in the capacity of a clearing house, clearing association, or similar institution, for the purpose of clearing, settling, or adjusting transactions in wheat or wheat flour at, in, on, or under the rules of any such exchange, board of trade, or similar institution or place of business, to keep such records and to make such returns as will fully and correctly disclose all facts in their possession relating to such transactions, and he may appoint agents to conduct all investigations necessary to enforce the provisions of this section and all regulations made by him in pursuance thereof,

Sale of wheat and flour, purchased.

Handling, storage, etc.

Protection against loss by abnormal fluctuations, etc.

Borrowing money.

Requisition of storage facilities, etc.

Compensation. Suit if amount unsatisfactory.

Regulations, etc., to prevent evil practices at exchanges, etc., of wheat or flour.

Records, returns, etc., of all transactions.

Clearing house operations.

Agents to investigate.

Penalty for viola-
tions.

and may fix and pay the compensation of such agents. Any person who intentionally and willfully violates any regulation made pursuant to this section, or who knowingly engages in any operation, practice, or transaction prohibited pursuant to this section, or who intentionally and willfully aids or abets in such violation, or any such prohibited operation, practice, or transaction, shall be deemed guilty of a misdemeanor, and upon conviction thereof, be punished by a fine not exceeding \$1,000. The President shall take reasonable steps to provide for and to permit the establishment of a free and open market for the purchase, sale, and handling of wheat and wheat products upon the expiration of this Act.

Establishment of
open market, etc.

Licenses may be re-
quired for dealing, etc.,
in wheat or flour.

SEC. 5. That, from time to time, whenever the President shall find it essential to license any business of importation, exportation, manufacture, storage, or distribution of wheat or wheat flour in order to carry into effect any of the purposes of this Act, and shall publicly so announce: *Provided*, That as between the two articles mentioned preference shall be given to the exportation of flour, except when the public interest would, in the judgment of the President, be injuriously affected thereby, no person shall, after a date fixed in the announcement, engage in or carry on any such business specified in the announcement unless he shall secure and hold a license issued pursuant to this section. The regulations prescribed pursuant to this Act may

Provisos.
Flour exports.

Regulations for
accounting, etc., issue.

include requirements with respect to the issuance of licenses, systems of accounts, and the auditing of accounts to be kept by licensees, submission of reports by them, with or without oath or affirmation, and the entry and inspection by the President's duly authorized agents of the places of business of licensees. It shall be unlawful for any licensee to engage in any unfairly discriminatory or deceptive practice or device, or to make any unjust or unreasonable rate, commission, or charge, or to exact an unreasonable profit or price, in handling or dealing in or with wheat, wheat flour, bran, and shorts.

Unfair practices,
profits, etc., unlawful.

Discontinuance on
order of the President.

Whenever the President shall find that any practice, device, rate, commission, charge, profit, or price of any licensee is unfairly discriminatory, deceptive, unjust, or unreasonable, and shall order such licensee, within a reasonable time fixed in the order, to discontinue the same, unless such order, which shall recite the facts found, is revoked or suspended, such licensee shall, within the time prescribed in the order, discontinue such unfairly discriminatory, deceptive, unjust, or unreasonable practice, device, rate, commission, charge, profit, or price. The President may, in lieu of any such unfairly discriminatory, deceptive, unjust, or unreasonable practice, device, rate, commission, charge, profit, or price, find what is a fair, just, or reasonable practice, device, rate, commission, charge, profit, or price, and in any proceeding brought in any court such order of the President shall be prima facie evidence. Any person who, without a

Establishment of fair
price, etc.

Penalty for viola-
tions.

license issued pursuant to this section, or whose license shall have been suspended or revoked after opportunity to be heard has been afforded him, intentionally and knowingly engages in or carries on any business for which a license is required under this section, or intentionally and willfully fails or refuses to discontinue any unfairly discriminatory, deceptive, unjust, or unreasonable practice, device, rate, commission, charge, profit, or price, in accordance with the requirement of an order issued under this section, or intentionally and willfully violates any regulation prescribed under this Act, shall be deemed guilty of a misdemeanor, and upon conviction thereof be punished by a fine not exceeding \$1,000: *Provided*, That this section shall not apply to any farmer or cooperative association of farmers or other person with respect to the products of any farm or other land owned, leased, or cultivated by him, nor to any common carrier.

Proviso.
Farmers, etc., not
affected.

Restrictions on im-
porting or exporting
wheat, etc.

SEC. 6. That whenever the President shall find it essential in carrying out the guaranties aforesaid, or to protect the United

States against undue enhancement of its liabilities thereunder, and shall make proclamation thereof, it shall be unlawful to import into the United States from any country named in such proclamation, or to export from or ship from or take out of the United States to any country named in such proclamation, wheat, semolina, or wheat flour, except at such time or times, and under such regulations or orders, and subject to such limitations and exceptions as the President shall prescribe, until otherwise ordered by the President or by Congress: *Provided*, That no preference shall be given to the ports of one State over those of another. Any person who shall import, export, ship, or take out of the United States, or attempt to import, export, ship, or take out of the United States, any wheat, semolina, or wheat flour in violation of this section or of any regulation or order made hereunder, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, be punished by a fine not exceeding \$1,000: *Provided further*, That when the President finds that the importation into the United States of any wheat, semolina, or wheat flour produced outside of the United States materially enhances or is likely materially to enhance the liabilities of the United States under guaranties of prices therefor made pursuant to law, and ascertains what rate of duty, added to the then existing rate of duty on wheat and to the value of wheat, semolina, or wheat flour at the time of importation, would be sufficient to bring the price thereof at which imported up to the price fixed or prevailing under the direction of the President under or pursuant to this Act, he shall proclaim such facts, and thereafter there shall be levied, collected, and paid upon wheat, semolina, or wheat flour when imported in addition to the then existing rate of duty the rate of duty so ascertained; but in no case shall any such rate of duty be fixed at an amount which will effect a reduction of the rate of duty upon wheat, semolina, or wheat flour under any then existing tariff law of the United States.

Provisos.
No port preference.
Penalty for violations.

Added duty on imports authorized to maintain price.

No existing rate reduced.

Cotton futures Act.
Vol. 39, p. 476.

That the United States cotton-futures Act, approved August eleventh, nineteen hundred and sixteen (Thirty-ninth Statutes at Large, page four hundred and seventy-six), is hereby amended as follows:

Words substituted.

In the fifth subdivision of section five of said Act, strike out the words "good ordinary" whenever the same occur and substitute therefor the words "low middling"; strike out the words "low middling" and substitute therefor the word "middling"; and strike out the words "if stained, cotton that is below the grade of middling" and substitute therefor the words "if yellow stained, cotton that is below the grade of strict middling, or, if blue stained, cotton that is below the grade of good middling," so that the said subdivision shall read as follows:

"Fifth. Provide that cotton that, because of the presence of extraneous matter of any character, or irregularities or defects, is reduced in value below that of low middling, or cotton that is below the grade of low middling, or, if tinged, cotton that is below the grade of strict middling, or, if yellow stained, cotton that is below the grade of good middling, the grades mentioned being of the official cotton standards of the United States, or cotton that is less than seventh-eighths of an inch in length of staple, or cotton of perished staple or of immature staple, or cotton that is 'gin cut' or reginned, or cotton that is 'repacked' or 'false packed' or 'mixed packed' or 'water packed,' shall not be delivered on, under, or in settlement of such contract."

Delivery of prohibited cotton.
Details of exclusion modified.
Vol. 39, p. 477, amended.

Strike out the sentence comprising the seventh subdivision of section five of said Act and substitute therefor the following:

Tenders and settlements to follow established classifications, etc.

"Seventh. Provide that all tenders of cotton and settlements therefor under such contract shall be in accordance with the classification thereof made under the regulations of the Secretary of Agriculture by such officer or officers of the Government as shall be designated for the purpose, and the costs of such classification shall be fixed, assessed, collected, and paid as provided in such regulations. All moneys collected as such costs may be used as a revolving fund for carrying out the purposes of this subdivision, and section nineteen of this Act is amended accordingly."

Use of moneys received.

Strike out the last sentence of section five of said Act and substitute therefor the following:

Regulations. Acceptance of certificates of classification as evidence.

"The Secretary of Agriculture is authorized to prescribe regulations for carrying out the purposes of the seventh subdivision of this section, and the certificates of the officers of the Government as to the classification of any cotton for the purposes of said subdivision shall be accepted in the courts of the United States in all suits between the parties to such contract, or their privies, as prima facie evidence of the true classification of the cotton involved."

Effect of amendments, etc.

The foregoing amendments to section five of said Act shall become effective on and after the approval of this Act, but nothing herein shall be construed to diminish any authority conferred on any official of the United States necessary to enable him to carry out any duties remaining to be performed by him under said Act as unamended, or to impair the effect of such Act as to any contract subject to its provisions entered into prior to the effective date of said amendments, or to impair the effect of the findings of the Secretary of Agriculture upon any dispute referred to him under said section five as unamended.

Fixing grade values.

Effective on and after the date of the passage of this Act, insert at the end of section eight of said Act the following:

Dealers in cotton to answer all questions, etc. Vol. 39, p. 479, amended.

"*Provided further,* That it shall be the duty of any person engaged in the business of dealing in cotton, when requested by the Secretary of Agriculture or any agent acting under his instructions, to answer correctly to the best of his knowledge, under oath or otherwise, all questions touching his knowledge of the number of bales, the classification, the price or bona fide price offered, and other terms of purchase or sale, of any cotton involved in any transaction participated in by him, or to produce all books, letters, papers, or documents in his possession or under his control relating to such matter. Any such person who shall, within a reasonable time prescribed by the Secretary of Agriculture or such agent, willfully fail or refuse to answer such questions or to produce such books, letters, papers, or documents, or who shall willfully give any answer that is false or misleading, shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding \$500."

Penalty for refusal.

Penalty for false statements, violations, etc.

SEC. 7. That any person who intentionally and knowingly makes any false statement or representation to any officer, agent, or employee of the United States engaged in the performance of any duty under this Act, or falsely represents to any of said persons that the wheat he offers for sale was grown as a part of the nineteen hundred and eighteen or nineteen hundred and nineteen crops for the purpose of securing any of the benefits of the aforesaid guaranties, or any person who willfully assaults, resists, impedes, or interferes with any officer, agent, or employee of the United States in the execution of any duty authorized to be performed by or pursuant to this Act, or any person who intentionally and knowingly violates any regulation issued pursuant to this Act, except as otherwise made punishable in this Act, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine not exceeding \$1,000.

Appropriation for expenses of Act.

SEC. 8. That for carrying out the aforesaid guaranties and otherwise for the purposes of this Act, there is hereby appropriated, out of any moneys in the Treasury not otherwise appropriated, to be available

during the time this Act is in effect, the sum of \$1,000,000,000, of which not to exceed \$3,000,000 may be used for such administrative expenses, including the payment of such rent, the expense, including postage, of such printing and publications, the purchase of such material and equipment, and the employment of such persons and means, in the District of Columbia and elsewhere, as the President may deem essential. Any moneys received by the United States from or in connection with the disposal by the United States of wheat or wheat flour under this Act may, in the discretion of the President, be used as a revolving fund for further carrying out the purposes of this Act. Any balance of such moneys not used as part of such revolving fund shall be covered into the Treasury as miscellaneous receipts: *Provided*, That no part of this appropriation shall be used to pay rent in the District of Columbia.

Administrative allowance.

Use of receipts as revolving fund.

Proviso.
Rent in District of Columbia excluded.

SEC. 9. That an itemized statement, covering all receipts and disbursements under this Act, shall be filed with the Secretary of the Senate and the Clerk of the House of Representatives on or before the twenty-fifth day of each month after the taking effect of this Act, covering the business of the preceding month, and such statement shall be subject to public inspection. Not later than the expiration of sixty days after this Act shall cease to be in effect the President shall cause a detailed report to be made to the Congress of all proceedings had under this Act. Such report shall, in addition to other matters, contain an account of all persons appointed or employed, the salary or compensation paid or allowed each, the aggregate amount of the different kinds of property purchased or requisitioned, the use and disposition made of such property, and a statement of all receipts and expenditures, together with a statement showing the general character and estimated value of all property then on hand, and the aggregate amount and character of all claims against the United States growing out of this Act.

Monthly itemized statement to each House.

Final report.

Details required.

SEC. 10. That words used in this Act shall be construed to import the plural or singular, as the case demands; the word "person," wherever used in this Act, shall include individuals, partnerships, associations, and corporations. When construing and enforcing the provisions of this Act, the act, omission, or failure of any official, agent, or other person acting for or employed by any individual, partnership, association, or corporation, within the scope of his employment or office, shall in every case also be deemed the act, omission, or failure of such individual, partnership, association, or corporation, as well as that of the person.

Construction of words.

Liability of corporations, etc., for acts of officials.

SEC. 11. That the provisions of this Act shall cease to be in effect whenever the President shall find that the emergency growing out of the war with Germany has passed and that the further execution of the provisions of this Act is no longer necessary for its purposes, the date of which termination shall be ascertained and proclaimed by the President; but the date when this Act shall cease to be in effect shall not be later than the first day of June, nineteen hundred and twenty: *Provided*, That after June first, nineteen hundred and twenty, neither the President nor any agency acting for him shall purchase or contract for the purchase of wheat or flour. The termination of this Act shall not affect any act done, or any right or obligation accruing or accrued, or any suit or proceeding had or commenced in any civil case before the said termination pursuant to this Act; but all rights and liabilities under this Act arising before its termination shall continue and may be enforced in the same manner as if the Act had not terminated. Any offense committed and all penalties or liabilities incurred prior to such termination may be prosecuted or punished in the same manner and with the same effect as if this Act had not been terminated.

Termination of Act.

Proviso.
Purchase to cease June 1, 1920.

Continuance for enforcement of prior obligations, etc.

Prosecutions, etc.